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# South Kingstown Public Schools



**Fiscal Year 2023/2024 Proposed Budget**

**March 7, 2023**

## Mission of SKSD

In partnership with families and the entire educational community, is to educate and engage ALL of our students in the knowledge and skills necessary to ensure readiness and success in college and career.

# FY 2023/24 Budget Development Summary of Education Accountability Act

## Main Components of Education Accountability Act



# FY 2023/24 Budget Development Shift to Site Based Management & Budgeting

## School Improvement Teams (SIT)

Assist in the preparation of the annual school budget

## Principal

In consultation with the SIT, prepare a school budget for consideration by the Superintendent

## Superintendent

Refine the school budget for consideration by School Committee

## School Committee

Review and adopt a school budget

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# Fiscal Year 2023/24 Proposed Budget Restricted Funds

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# Assigned-Capital Improvement Program

Since FY 20/21, Capital Improvement Program has funded by ERATE Reimbursement and School Fund Balance

Education Technology Capital Improvement Program	
Description	FY 2023-24
<b>Revenue</b>	
ERATE Reimbursement	\$85,353
Budgeted Use of Fund Balance	\$398,233
<b>Expenditures</b>	
Technology Computer Replacement Lease	\$95,078
Network Hardware Upgrades	\$30,054
1:1 Computer Initiative Grade 2	\$97,405
1:1 Computer Initiative Grade 9	\$130,075
Support Staff Replacement Plan	\$56,250
Cisco Wireless Controllers and Access Points	\$64,724
Cisco Phone System Replacement	\$10,000
<b>Total Education Technology</b>	<b>\$483,586</b>

School Facilities and Maintenance Capital Improvement Program	
Description	FY 2023-24
<b>Revenue</b>	
Budgeted Use of Fund Balance	\$143,500
<b>Expenditures</b>	
High School Fire Alarm Panel	\$45,000
District Defibrillators	\$25,000
District Panic Buttons	\$10,000
Broad Rock Parking Lot	\$8,500
Vehicle Replacement Program	\$55,000
<b>Total Facilities/Maintenance</b>	<b>\$143,500</b>

# Restricted Enterprise Funds-National School Lunch

Fiscal Year 2023/24 Enterprise Fund-National School Lunch	
<b><u>State Aid-Reimbursement</u></b>	
State Aid Reimbursement School Lunch	\$14,000
<b><u>Federal Aid-Reimbursement</u></b>	
Federal Aid Reimbursement School Lunch	\$350,000
<b><u>Local Revenue</u></b>	
Revenue School Breakfast/Lunch Sales	\$630,000
<b>Total Revenue School Lunch Program</b>	<b>\$994,000</b>

State/Federal Reimbursement & Local Sales Fund  
School Lunch Contracted Operating Services

School Lunch Fund is an enterprise fund, which means the fund operates separately from the General Fund and is expected to be self-sufficient on an ongoing basis. Any surplus must stay within the program.

National School Lunch Program is a highly regulated program operating under the authority of the United States Department of Agriculture (USDA) and Rhode Island Department of Education (RIDE)

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# State, Federal, and Local Restricted Fund

## Fiscal Year 2023/24 Estimated State/Federal Restricted Funds

### Consolidated Resource Program

Title I Allocation	\$494,400
Title IIA Allocation	\$142,097
Title III Allocation	\$5,581
Title IV Allocation	\$48,161
IDEA B Allocation	\$969,845
IDEA B Preschool Allocation	\$30,676

### Career and Technical Education

Perkins Grant	\$58,016
Career and Technical Categorical	\$82,905

### State Categorical Funding

Multilanguage Learners	\$4,009
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### Elementary & Secondary School Emergency Relief

ESSER II (Summer Programs-Ends Sept-23)	\$160,914
ESSER III (Final Allocation-Ends Sept-24)	\$2,074,032

### Private Grants/Donations

SK Education Foundation	\$6,000
Miscellaneous Donations	\$6,000

*Please note that the above are estimations due to pending allocation and application approval*



Title I supports 5 positions (3 Reading/1 Math/ 1 FCE), PD, and Teacher stipends

Title II supports funds for Private School, PD (ELA, Math, Harvard University Leadership Coaching, and subs for PD)

ESSER II-Summer School

ESSER III-World Language, Guidance, Literacy Positions-Continuation of Position from ESSER II, Professional Development and Curriculum Supports

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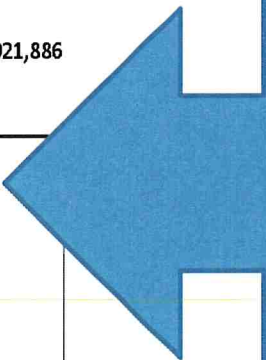
# ESSER III Funding for Staffing

**South Kingstown Public Schools FY 2023/24 Proposed Budget**  
**Summary of Grant Employee Compensation/Benefit Savings/Additions**

**Reduction of Staff (One Year Only)-ESSER II** \$693,270  
 6 Certified Staff Positions

**Additional Staff (One Year Only)-ESSER III** \$921,886  
 8 Certified Staff Positions (see below)

- One Year Only Positions Funded Through ESSER III**
- 1 Guidance Counselor
  - 1 Literacy Coach
  - 1 Literacy Coach
  - 1 Literacy Coach
  - 1 World Language Teacher
  - 1 World Language Teacher
  - 1 World Language Teacher
  - 1 Special Education Coordinator (Previously Funded by ESSER II)



**School District's must reserve at least 20 % of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.**

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# Fiscal Year 2023/24 Proposed Budget General Fund

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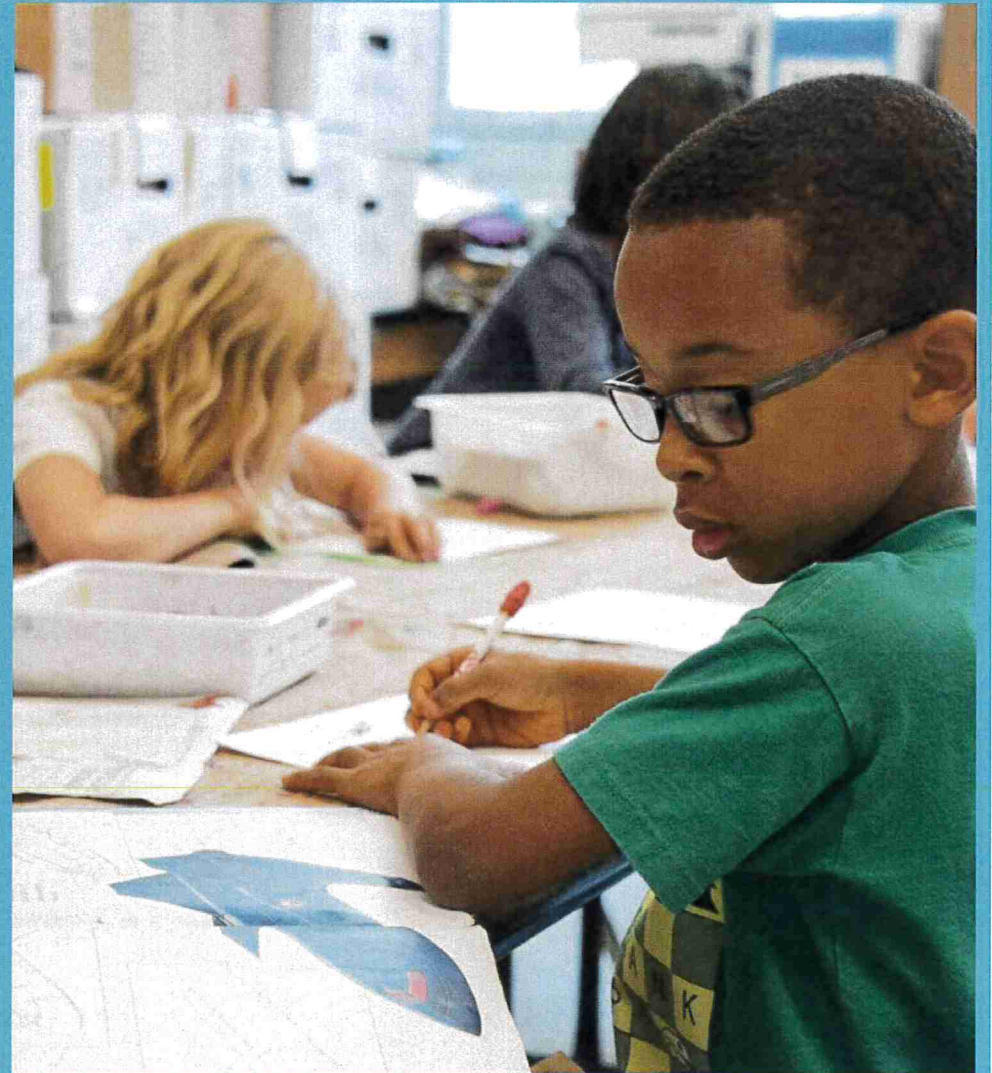


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# LEARNING

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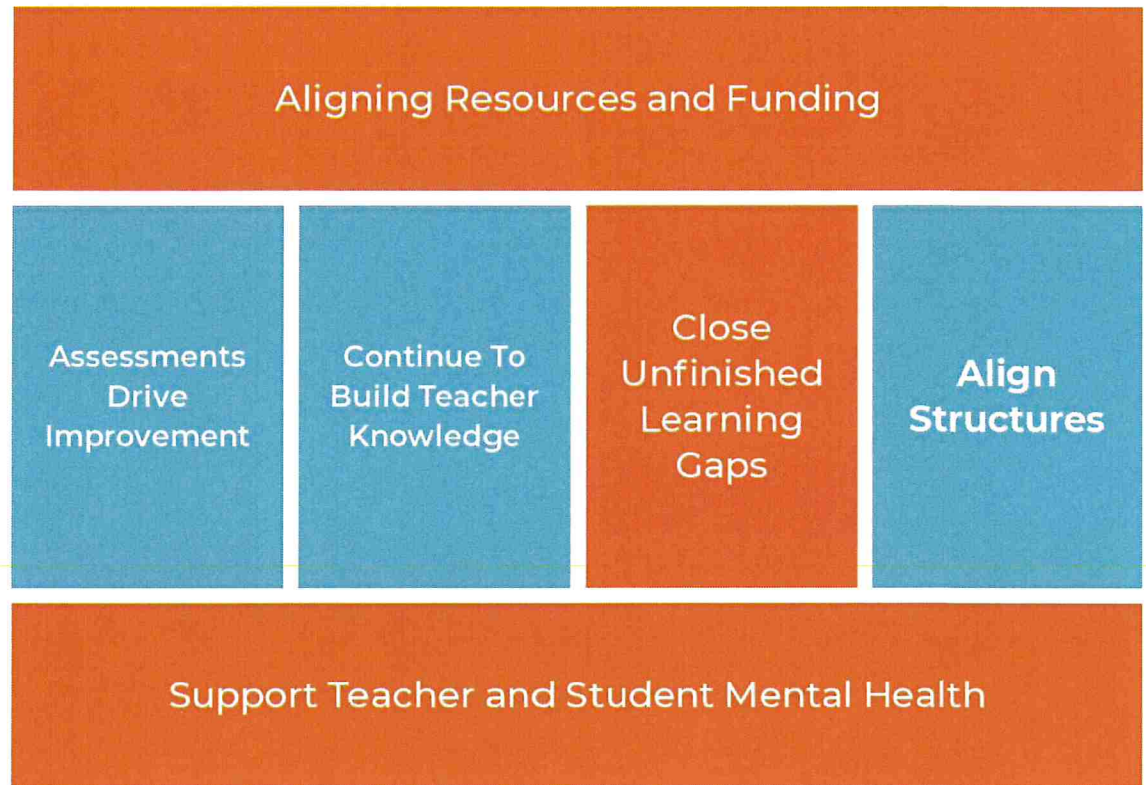
Students can gain this foundation only when the curriculum is intentionally and coherently structured to develop rich content knowledge within and across grades.



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## Budget Goals/Outcomes



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# Calculation of Total State-Education Aid

	Formula Aid	Grp Home	Homeless	HC Spec Ed	Subtotal	Non Pub Offset	MLL	Total Aid
<b>2023</b>	\$4,756,321	\$121,823	\$0	\$123,652	\$5,001,796	\$137,189	\$1,338	\$5,140,323
<b>2024</b>	\$5,256,605	\$0	\$8,656	\$330,146	\$5,595,407	\$105,682	\$4,009	\$5,705,098
	\$500,284	(\$121,823)	\$8,656	\$206,494	\$593,611	(\$31,507)	\$2,671	\$564,775

South Kingstown did NOT receive Public Schools of Choice Transition Funds (funding for districts experiencing enrollment loss due to student movement to Charter Schools) or One Time Supplemental Support (funding for districts experiencing enrollment loss for other reasons-such as student movement to Private School or Other Districts).

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# Governor's FY 23/24 Proposed Budget State Aid for Education

Rhode Island Department of Education	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
	Actual	Actual	Actual	Actual	Actual	Projected
<b>State/Local Appropriation for Education</b>						
Municipal Appropriation for Education	\$53,952,664	\$54,896,836	\$55,994,773	\$55,994,773	\$55,994,773	\$55,994,773
State Aid for Education-Formula Aid	\$5,843,752	\$4,750,585	\$4,463,291	\$4,559,972	\$4,756,321	\$5,265,261
State Aid for Education-High Cost Special Education	\$197,034	\$97,103	\$142,614	\$119,650	\$123,652	\$330,146
State Aid for Education-Group Home Aid	\$115,989	\$118,333	\$119,996	\$94,436	\$121,823	\$0

*Municipal Appropriation has been level funded since FY 2020/21*

*Group Home Aid was reduced due to closure of group homes & High Cost Special Education is fully funded and subject to change*

New Revenue-Municipal/State	
FY 2021/22	\$48,157
FY 2022/23	\$227,738
FY 2023/24*	\$593,611
*Projected	

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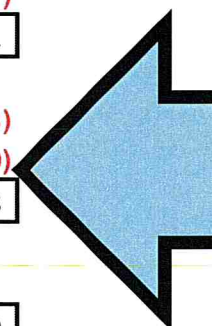
# Fiscal Year 2023/24 Proposed Budget Assignment of Fund Balance

FY 2023/24 Proposed Budget-Assignment of Fund Balance	
<b>Ending Balance 7/1/2021</b>	<b>\$ 3,468,494</b>
FY 21/22 Capital Improvement Projects/Technology Replacement	\$ (397,592)
FY 21/22 General Fund One Time Expenditures	\$ (244,558)
FY 22/23 Budgeted Capital Improvement Projects/Technology Replacement	\$ (621,586)
FY 22/23 General Fund One Time Expenditures	\$ (247,927)
	<b>\$ 1,956,831</b>
<b>Proposed Assignment of Fund Balance</b>	
FY 23/24 Proposed Capital Improvement Projects/Technology Replacement	\$ (541,723)
FY 23/24 Proposed General Fund One Time Expenditures	\$ (270,400)
	<b>\$ 1,144,708</b>
<b>FY 23/24 Proposed General Fund</b>	<b>\$ 62,635,680</b>
2% of General Fund Budget	\$ 1,252,714
5% of General Fund Budget	\$ 3,131,784
<i>Ending Balance After Proposed FY 23/24 Assigned Fund Balance is 1.8%</i>	

The School District has established a separate Capital Improvement Fund for Facility Project and Technology Replacement.

The School District has only used Fund Balance for One Time General Fund Expenditures

Total Fund Balance Assigned/Proposed Since 2021 is **\$2,323,786**



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Budgetary  
Decreases

Budgetary  
Increases

# GENERAL FUND BUDGET

## Employee Compensation/Benefits

South Kingstown Public Schools FY 2023/24 Proposed Budget

Summary of General Fund Employee Compensation/Benefit Savings/Additions

Total Savings    Total Additional Cost

Savings From Reduction in Staff Due to School Closure

\$2,101,247

- 1 Administrative Position
- 11 Support Staff Positions
- 12 Certified Staff Positions

Savings From Reduction of District Staff

\$208,060

- 1 Administrative Position
- 1 Support Staff Position

Savings From Reduction of Staff Due to Enrollment/Student Support:

\$935,709

- 6 Certified Staff Positions
- 3 Support Staff Positions

Total Savings From Reduction of Staff

\$3,245,016

South Kingstown Public Schools FY 2023/24 Proposed Budget

Summary of General Fund Employee Compensation/Benefit Savings/Additions

Total Savings    Total Additional Cost

Additional Staff Previously Funded By Grants

\$253,254

- 2 Certified Staff

Additional Staff Due to Increase in Student Need/School Support/Programs

\$634,012

- 2 Certified Staff
- 7.4 Support Staff

Projected Employee Contractual Agreements

\$1,460,058

- Staff Compensation Agreement
- Active Employee Health/Dental

Total Additional Staff Costs

\$2,347,324

There is a Net Savings of **\$897,692** in Employee Compensation/Benefits (estimating savings/increases based on current employees and subject to change). This Net Savings (along with estimated increase in State Aid/Use of Fund Balance) will offset any and additional line increases or adjustment to achieve a balanced budget.

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# Examples of Additional Budgetary Increase Offset by Budgetary Decreases

**South Kingstown Public Schools FY 2023/24 Proposed Budget**  
**Summary of General Fund Employee Compensation/Benefit Savings/Additions**

**Net Savings to Offset Additional Costs** **\$897,692**

<b>Examples of Additional Budgetary Increases that Net Savings Will Offset*</b>	
Increase In Substitute Costs	\$68,028
Increase in Transportation	\$227,482
Increase in Out of District Tuition	\$682,133
Increase in Nursing Services	\$142,398
Increase in Other Technical Services	\$132,677
Increase In Professional Services/Professional Development	\$132,856
	<b>\$1,385,574</b>

*\*Additional State Aid/Use of Fund Balance/Additional Savings and Reductions-Balanced General Fund Budget*

The above are some of the FY 2023/24 Proposed Budget line items increases over FY 2022/23 Budget. The Net Savings from Employee Compensation/Benefit will be used to offset additional expenditures.

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# Fiscal Year 2023/24 Proposed Budget Summary-All Funds

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# Fiscal Year 2023/24 Proposed Budget

SOUTH KINGSTOWN PUBLIC SCHOOLS FISCAL YEAR 2023-24 PROPOSED BUDGET SUMMARY BY FUND

	General Fund	Capital Funds	Restricted Grants/Private Donations	Enterprise Funds	Total
<b>Projected Revenue</b>					
Municipal Appropriation	\$55,994,773	\$0	\$0	\$0	\$55,994,773
State Aid For Education	\$5,595,507	\$0	\$86,914	\$14,000	\$5,696,421
Federal Aid for Education	\$475,000	\$85,363	\$3,983,722	\$350,000	\$4,894,085
Local Revenue Sources	\$300,000	\$0	\$0	\$630,000	\$930,000
Private Grants/Donations	\$0	\$0	\$12,000	\$0	\$12,000
Use of Fund Balance(Proposed)	\$270,400	\$541,723	\$0	\$0	\$812,123
	<b>\$62,635,680</b>	<b>\$627,086</b>	<b>\$4,082,636</b>	<b>\$994,000</b>	<b>\$68,339,402</b>
<b>Projected Expenditures</b>					
Employee Compensation Salaries	\$31,615,844	\$0	\$2,209,147	\$0	\$33,824,991
Employee Compensation Benefits	\$14,018,428	\$0	\$1,095,746	\$0	\$15,114,174
Professional/Technical Services	\$1,883,494	\$0	\$291,573	\$0	\$2,175,067
Purchased Property Services	\$830,424	\$95,078	\$0	\$0	\$925,502
Other Purchased Services	\$12,378,289	\$0	\$233,621	\$994,000	\$13,605,910
Supplies and Materials	\$1,635,117	\$0	\$242,949	\$0	\$1,878,066
Property/Capital Expenditures	\$202,198	\$532,008	\$9,600	\$0	\$743,806
Misc./Other Expenditures	\$71,885	\$0	\$0	\$0	\$71,885
	<b>\$62,635,680</b>	<b>\$627,086</b>	<b>\$4,082,636</b>	<b>\$994,000</b>	<b>\$68,339,402</b>

Budgeted Use Of Fund Balance General Fund And Capital

Level Funding Municipal Funding  
Phase Out of Esser Funds

General Fund Budget is 1.07% (\$660,340) Increase

Total Budget is 1.3% (\$872,180) Decrease

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# Fiscal Year 2023/24 Budgetary Concerns

- Final Funding Formula for Education
  - Final Health Care Premium Rates
  - Budgeted Use of Fund Balance
  - Funding/Plan for Literacy/World Language
  - Funding/Plan for PreSchool Expansion
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