



RICHLAND SCHOOL DISTRICT TWO

General Fund Budget

Fiscal Year 2021-2022

Baron R. Davis, Ph.D.
Superintendent

Harry Miley, Jr., Ph.D.
Chief Financial Officer

**RICHLAND SCHOOL DISTRICT TWO
PROPOSED GENERAL FUND BUDGET HIGHLIGHTS
FY 2021-2022**

Revenue Highlights

The Proposed General Fund Budget includes additional revenues that total \$14,698,362 and include:

- State estimates include EFA funding at a projected base student cost of \$2,516. This budget reflects projections for State EIA teacher salary supplements, projections for State Property Tax Relief, as well as other State revenue projections as provided by the State Department of Education.
- The local revenue projections are based on a proposed millage rate of 331.7, which maintains the millage rate at the same level as the prior year. The millage cap is calculated to be 7.0 mills and is based on a prior year population growth percentage of 0.87% and CPI of 1.23%.

Expenditure Highlights

The Proposed General Fund Budget also includes expenditures that total \$315,912,983. So that we can strive to accommodate the needs of every child within our District, the budget projections have an emphasis on providing high-level academic offerings through teaching and learning and student engagement, effective leadership, and providing effective fiscal management.

The proposed budget strives to meet district priorities by:

- Maintaining class size ratios and addressing growth needs in Special Education.
- Continuing to maintain, recruit and support quality personnel by providing a salary schedule increase, in addition to a step increase for all eligible employees (of approx. range of 1-2% step based on current salary schedules).
 - Teacher Salary Schedule increased by \$1,000 as mandated in the proposed state budget and includes classroom teachers, librarians, guidance counselors, psychologists, social workers, occupational and physical therapists, school nurses, orientation/mobility instructors, and audiologists, as outlined in H.4100 State Appropriations Act.
 - Bus Driver Salary Schedule increased by 7.5% as provided in H.4100 State Appropriations Act.
 - All other employee Salary Schedules increased by 2%.
 - Modifications to bring the Teacher Salary Schedule's entry level to \$41k and align impacted steps for BA and BA+18 categories
- Addressing safety and security needs that include maintaining the current SRO staffing levels through an annual contract increase.
- Addressing numerous other needs to maintain existing programs and address supporting services capacity needs. Some of the other items included in the proposed budget are:
 - Anticipated State increase for the employer portion of State Retirement
 - Additional positions to support expedited ESOL needs
 - District Level Interpreter/translator to support district-wide services
 - Additional funding to maintain overall staffing standards and to add positions to provide district-wide support for students and other programmatic needs.
- Maintaining local millage rate and using existing resources to meet growing needs.

Additional details outlining changes to budgeted expenditures can be found on page 3 of the budget document.

RICHLAND SCHOOL DISTRICT TWO
FY 2021 - 2022
GENERAL FUND BUDGET SUMMARY

REVENUES

REVENUE SOURCE	2020-21 Budget	2021-2022 Projections	Increase (Decrease) over 2020-21 Budget	% Change*
Local Property Tax ₁	\$107,101,090	\$115,269,499	\$8,168,409	7.63%
Property Tax Relief (Includes Act 388) ₁	51,381,884	52,835,556	\$1,453,672	2.83%
Education Finance Act ₂	79,208,441	79,165,214	\$(43,227)	-0.05%
State Revenue for Fringe Benefits (PEBA Credit is included in separate line) ₂	42,068,840	45,189,363	\$3,120,523	7.42%
State Revenue for Pupil Transportation	1,321,078	1,503,841	\$182,763	13.83%
EIA Transfer for TSS (Teacher Salary Schedule Supplement) ₂	8,421,512	8,665,691	\$244,179	2.90%
State Aid to Classrooms - Teacher Salary ₂	6,566,186	8,850,711	\$2,284,525	0.00%
Interest Income	500,000	500,000	\$0	0.00%
Federal Impact Aid	250,000	200,000	\$(50,000)	-20.00%
Indirect Cost	900,000	1,200,000	\$300,000	33.33%
Administrative Fee from Charter High School	250,000	-	\$(250,000)	-100.00%
Other State Revenue - PEBA Credit	1,792,432	1,783,108	\$(9,324)	-0.52%
Revenue from Other Sources	1,453,158	750,000	\$(703,158)	-48.39%
TOTAL REVENUE - GENERAL FUND	\$301,214,621	\$315,912,983	\$14,698,362	4.88%

EXPENDITURES

PROJECTED EXPENDITURES	2020-21 Budget	2021-2022 Projections	Increase (Decrease) over 2020-21 Budget	% Change*
Salaries	\$188,360,300	\$194,658,415	\$6,298,115	3.34%
<i>Salaries Category includes all expenditures paid to employees of the district for wages.</i>				
Benefits	76,463,934	80,667,701	\$4,203,767	5.50%
<i>Benefits Category includes all employer's costs associated with employee benefits, such as, health insurance, retirement, social security match, etc.</i>				
Utilities	11,222,828	10,022,828	\$(1,200,000)	-10.69%
<i>Utilities Category includes costs associated with Energy, Gas, Electric, Water, Sewer & Phone</i>				
Property and Operation Contracts	10,087,802	11,963,716	\$1,875,914	18.60%
<i>Property and Operation Contracts Category includes costs associated with custodial services, landscaping, pest control, energy management, Property & Casualty Insurance, garbage, etc.</i>				
Maintenance and Repairs	1,165,764	1,865,764	\$700,000	60.05%
<i>Maintenance and Repairs Category includes costs associated with general Maintenance, repairs and upkeep of the district facilities and equipment.</i>				
Purchased Services	4,805,833	5,710,889	\$905,056	18.83%
<i>Purchased Services Category includes student transportation, staff travel, mileage reimbursements, professional services (legal, audit, etc.), printing/binding, copier rentals, annual subscriptions and all other contracted services</i>				
Supplies and Equipment	6,823,836	5,439,346	\$(1,384,490)	-20.29%
<i>Supplies and Equipment Category includes Instructional supplies used in the classroom, technology equipment and supplies, periodicals, textbooks/library books, technology software, office supplies and equipment, etc.</i>				
Other Expenditures	2,284,324	5,584,324	\$3,300,000	144.46%
<i>Other Expenditures includes items not broken out in the above categories. Some examples are organization membership, other insurance costs (including costs associated with workers' compensation), and transfers to other funds</i>				
TOTAL EXPENDITURES - GENERAL FUND	\$301,214,621	\$315,912,983	\$14,698,362	4.88%

*Percent change is the percentage increase from 2019-2020 to 2020-2021 for each category. In the case of salaries it does not reflect individual salary increase, but the overall increase in salaries due to step increase and added positions.

RICHLAND SCHOOL DISTRICT TWO
General Fund Budget Increases Estimated with a Zero Mill Increase
FY 2021 - 2022

	Description	FTE's	Estimated Increase	Remaining
	Estimated Total Revenue Increase over Prior Year Budget		\$ 14,698,362	
1	Estimated Increase in Employer's Share of Health Insurance of 0.8%		159,092	\$ 14,539,270
2	Estimated Increase in Employer's Share of State Retirement (Estimated 1% increase)		1,840,881	\$ 12,698,389
3	Teacher Salary Schedule Step increase from FY 20-21 (for eligible employees)		2,359,558	\$ 10,338,831
4	Teacher Salary Schedule Step increase from FY 21-22 (for eligible employees)		2,394,951	\$ 7,943,880
5	Increase to Teacher Salary Schedule of \$1,000 per cell, as defined by SDE (for eligible employees)		2,587,900	\$ 5,355,980
6	State Increase to Bus Driver Salary Schedule of 7.5%		531,419	\$ 4,824,561
7	Increase in annual operations contracts (Custodial, landscaping, energy contract, etc.)		240,936	\$ 4,583,625
8	Increase in SRO Contract with RCSD		87,056	\$ 4,496,569
9	Increase in Liability and Property Insurance		1,634,978	\$ 2,861,591
10	Multi-Category Spec Ed Teacher and TA to address capacity and compliance issues (includes fringe benefits)	2.0	108,745	\$ 2,752,846
11	Resource Teacher to address capacity and compliance issues (includes fringe benefits costs)	1.0	70,113	\$ 2,682,733
12	Low Incidence Support Teacher and 3 TAs to address capacity and compliance issues (includes fringe benefits)	4.0	185,199	\$ 2,497,534
13	Mod Spec Ed Teacher and 2 TAs to address capacity and compliance issues (includes fringe benefits costs)	3.0	146,837	\$ 2,350,697
14	1.0 ESOL Teacher to bring the district into compliance (includes fringe benefits costs)	1.0	70,113	\$ 2,280,584
15	Richland Two Virtual School Program - Multi-Category Special Ed teacher (includes fringe benefits costs)	1.0	70,113	\$ 2,210,471
16	All Non-teacher Salary Step increase from FY 20-21 for eligible employees (includes related fringe benefits)		1,019,482	\$ 1,190,989
17	All Non-teacher Salary Step increase from FY 21-22 for eligible employees (includes related fringe benefits)		1,034,774	\$ 156,215
18	Increase all other Salary Schedules by 2% (includes related fringe benefits costs)		759,800	\$ (603,585)
19	Decrease Utilities Budget related to annual recurring cost savings		(1,200,000)	\$ 596,415
20	Decrease in Expenditures related to annual transfer to the Charter High School		(895,000)	\$ 1,491,415
21	Decrease in Expenditures related to continued cost savings in the General Fund salary & fringe budget		(2,845,000)	\$ 4,336,415
22	Increase Teacher Salary schedule to entry level of \$41k and align BA/BA+18 steps (includes fringe benefits)		1,072,035	\$ 3,264,380
23	Full time Instructional Assistant- Center for Inquiry (includes fringe benefits costs)	1.0	38,632	\$ 3,225,748
24	District Interpreter/translator to support SPED, DMI & Communications & other Departments (includes fringe)	1.0	46,842	\$ 3,178,906
25	Bilingual teacher to assist with Dual Language Immersion Implementation- EL Wright (includes fringe benefits)	1.0	70,113	\$ 3,108,793
26	Formative Assessment (Benchmarks at 7 additional school and 3 centers)		40,000	\$ 3,068,793
27	Upgrade 3 Human Resource positions to HR/Benefits Specialist II (includes related fringe costs)		26,219	\$ 3,042,574
28	Human Resource Specialist position for Classified Recruitment and Retention (includes related fringe costs)	1.0	60,431	\$ 2,982,143
29	Reorganization of positions in Business Services to align with needs & growth (includes related fringe costs)		59,224	\$ 2,922,919
30	Accountant position to manage increased workload with grants, budgeting & ESSER funding (includes fringe)	1.0	77,918	\$ 2,845,001
31	Director of Financial Services Position (amount includes fringe costs)	1.0	133,855	\$ 2,711,146
32	1 Accountant position - Payroll/Position Control (amount includes related fringe cost)	1.0	77,918	\$ 2,633,228
33	AVID Coordinator for K-12 AVID support (amount includes related fringe cost)	1.0	100,000	\$ 2,533,228
34	Spec Ed TA at CFK/CFKN to provide support when certified teacher is not on campus (includes fringe costs)	1.0	38,632	\$ 2,494,596
35	Move Nurses to the Teachers Salary Schedule at the BA Level (includes fringe costs)		72,516	\$ 2,422,080
36	3.0 Nursing FTEs - Blythewood Academy, SVHS, BHS (includes related fringe benefits costs)	3.0	178,975	\$ 2,243,105
37	Bus Driver Recruitment, Retention, and Incentive Plan (amount includes related fringe benefits costs)		315,000	\$ 1,928,105
38	Compensation for Designated Summer PD for non-contract days (includes fringe costs)		400,000	\$ 1,528,105
39	Richland Two Virtual School Program - Assistant Administrator FTE (includes fringe costs)	1.0	70,113	\$ 1,457,992
40	Richland Two Virtual School Program - Administrative Assistant/Attendance Clerk (includes fringe cost)	1.0	56,638	\$ 1,401,354
41	K12 Insight/ Let's talk Platform , 1 year agreement		63,000	\$ 1,338,354
42	Diversity and Military Community Liaison expenses		30,510	\$ 1,307,844
43	Media Specialist for CFK/CFKN (includes fringe cost)	1.0	70,113	\$ 1,237,731
44	FTE to manage video surveillance, door access, school visitor systems & bus video support (includes fringe)	1.0	94,167	\$ 1,143,564
45	Transportation Supervisor Compensation (amount includes fringe benefit costs)		30,000	\$ 1,113,564
46	Safety Manager for Emergency Services (amount includes fringe benefit costs)	1.0	87,396	\$ 1,026,168
47	2.0 HVAC Technicians (amount includes fringe benefit costs)	2.0	148,660	\$ 877,508
48	2.0 Electricians (amount includes fringe benefits costs)	2.0	148,660	\$ 728,848
49	Risk Manager position (amount includes fringe benefit costs)	1.0	101,657	\$ 627,191
50	Spec Ed Instructional Coach to address needs identified by audit (amount includes fringe benefits cost)	1.0	70,113	\$ 557,078
51	.7 FTE of Occupational Therapist (amount includes fringe benefits cost)	0.7	49,078	\$ 508,000
52	Add 20 days to Fine Arts Coordinator position 225 to 245 (amount includes related fringe benefit costs)		8,000	\$ 500,000
53	Substitute Pay Increases (Amount includes fringe benefit costs)		500,000	\$ -
	Estimated Total Expenditures Increase Over Prior Year Budget	35.7	\$ 14,698,362	
	Estimated Excess Revenues over Expenditures		\$ -	

School Based - Teachers/Certified Staff & Instructional Aides 17.7
School Based - Support/Administrative 5.0
District Level 13.0
35.7

1 - Teacher Salary Schedule line item includes eligible teacher categories pursuant to Section 59-20-50(4)(b), to include classroom teachers, librarians, guidance counselors, psychologists, social workers, occupational/physical therapists, school nurses, orientation/mobility instructors & audiologists.

**Richland School District Two
Estimated General Operating Value of a Mill
Budget 2021-2022**

Calculation of Mill Cap

Population Growth	0.87%
CPI	1.23%
Percent Millage can increase	2.10%
Current Millage Rate	331.70
Plus: Millage Cap Increase	7.0
Total Allowable Mills based on Cap for FY 2021-22	338.70

<i>Based on Estimates Provided by County Auditor's Office on 5/24/2021</i>		NO Mill Increase
Projected Mill Value for FY 21-22 (Based on Estimated Value with a No Mill Increase from Auditor's Office)		335,000
Millage Rate		331.7
Projected Net Local Property Tax Revenue		111,119,500
State Property Tax Relief:		
Tier I		8,759,334
Tier II		1,894,248
Tier III		42,181,974
		52,835,556
Estimated Other State Reimbursements		1,345,164
Estimated Carry-Forward <i>(1) Final amount to be determined by County</i>		2,804,835
Total Revenue from Local Tax and State Tax Reimbursements that Flow through Richland County		168,105,055

(1) The District anticipates possible Carry-Forward funds from FY 2020-2021; however, actual dollar amounts will not be available until Year End. The District may request to utilize any Carry-Forward funds from FY 2020-2021 in the FY 2021-2022 General Fund Budget once these figures are made available.

RICHLAND SCHOOL DISTRICT TWO FY 2021-22 Education Finance Act Formula	
Projected Base Student Cost (Implied Per Pupil)	\$2,516
Estimated District Weighted Units	37,192.33
BSC X DISTRICT_WPU	\$93,575,902
Projected Base Student Cost	\$2,516
Projected Statewide Weighted Units	967,666.59
Local %	30%
Estimated Index of Tax Paying Ability	0.01973
Subtotal	14,410,688
Projected EFA Funds	\$79,165,214