

To:

Members, Board of School Commissioners

From:

Edward Carlon

Chief Operations Officer

Subject:

Third Reading - Proposed FY 2013-14 General Fund Budget

Date:

July 3, 2013

Since second reading, the Administration has made adjustments to the Proposed FY 2013-2014 General Fund Expenditure Budget.

The Base Student Cost (BSC) as approved by the state is \$2,101. The district will use a BSC of \$2,101 since we do not anticipate a mid-year reduction. The request to County Council was for \$196 million, the amount approved was \$194 million. The administration reviewed and adjusted the revenue amounts to include: state allocations for fringe benefits and retiree insurance allocation; adjusting EFA amount based on final projections from SDE; and using previously designated amount from fund balance.

Included in this budget is a step increase for all staff that are eligible for the step. There is an additional amount for maintenance of athletic fields included in the budget since second reading. Also included is the realignment of Professional Development to Center for Educator Quality.

The millage cap will increase by 5.6 mills to 248.7 mills due to an increase in CPI and an increase in population growth, which approved by the County. The County also approved \$800,000 to pay for half the new SROs to be located at the elementary schools. The County Council did approve the cap which is an increase of 7.6 million dollars.

The Administration recommends third reading approval of the Proposed FY 2013-2014 General Fund Budget of \$268,423,921.

Dr. Percy A. Mack Superintendent

Richland County School District One Proposed FY 2013-2014 General Fund Budget Budget Summary

	Budget Summary			
Line	Description			Estimated Budget
L	FY 2012-13 General Fund Expenditure Budget		\$	258,119,274
	Estimated FY 2013-14 Expenditure Budget		-	
2.	Proposed "Base Budget" changes			
2b.	Increase for fringes - employer portion health and retirement Increase for utilities above EMS savings Decrease - MMBA EFA payments Increase in supplement amounts Increase for 8.5 academy HS Increase component budgets - departments Increase for Foreign Language grades first and second (8 FTEs) Increase for staffing allocations Increase School budgets Proposed changes before other increase/decrease	\$ 1,885,934 1,000,000 (900,000) 413,830 100,000 1,657,381 400,000 291,407 276,095		5,124,647
4.	Total Basic Proposed FY2013-14 Expenditure Budget RCSD1		\$	263,243,921
Б.	Proposed Increases to Base Budget			
5b 5c 5d 5e 5f	Step increase certified step (incl fringes) and non-certified step (incl fringes) Early Childhood classes (6 FTEs) SROs - 14 to complete one per school (County to pay \$800,000) Database coordinator and add time database spec Increase wireless capacity use Capital Project funds Intervention plan and Prof Dev realignment (14 FTEs)	\$ 2,825,000 450,000 800,000 85,000 870,000		
5g	Montessori training for middle school teachers and director (1 FTE)	150,000		5,180,000
6.	Total Basic Proposed FY 2013-14 Expenditure Budget RCSD1		\$	268,423,921
7.	Estimated FY 2014 Expenditures		\$	268,423,921
8.	Estimated FY 2014 Revenues includes adjustments			268,423,921
11.	Excess of Revenues and (Expenditures)		\$	-
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		County School District (2014 General Fund Bu			
	(1)	Base Budget	(3)	(4)	(5)
Line	Description	FY 12-13 Proposed Budget	FY 13-14 Proposed Budget	Difference (3) - (2)	% Change
1	School Allocations	\$11,149,182	\$11,675,277	526,095	5.85%
2	Summer School / Afterschool Remediation	1,850,000	1,850,000	0	0.00%
3	Chief Teaching & Learning	3,613,209	3,996,570	383,361	9.52%
4	Chief Human Resources Officer	349,462	349,462	0	0.00%
5	Chief Operations Officer	7,198,170	8,270,184	1,072,014	13.62%
6	Superintendent Services	1,407,227	1,609,233	202,006	17.86%
7	Charter School transfers, vehicle replacement, audit contract, Strategic plan, district wide communication maint, document storage contracts, other	5,640,000	4,740,000	(900,000)	-16.70%
8	Legal Services (Contractual)	206,039	206,039	0	0.00%
9	Adult Education (allocation)	44,353	44,353	0	0.00%
10	Property & Liability Insurance	1,695,000	1,695,000	0	0.00%
11	Utilities	\$11,893,521	\$12,893,521	1,000,000	8.60%
12	Personnel Salaries	\$156,438,370	\$161,109,777	4,671,407	3.13%
13	Supplemental Salaries, Tuition Reimb, Sabbatical, Sick Leave, Annual Leave	\$5,308,318	\$5,914,718	606,400	11.42%
14	Fringe Benefits	\$49,576,423	\$51,462,357	1,885,934	3.96%
15	PC Replacement and Technology	1,750,000	1,750,000	0	0.00%
16.	Total	\$258,119,274	\$267,566,491	\$9,447,217	3.82%
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			Richland C FY 2013- Estim	Richland County School District One FY 2013-14 General Fund Budget Estimated Revenue Budget	District One nd Budget Budget	
	(1)	(2)	(3)	(4)	(5)	(9)
Line		FY 2012-13 Revenue Budget	ESTIMATED FY 2013-14 Revenue Budget	Pct Change	DIFF. (3) - (2)	ASSUMPTIONS
_	CARRYOVER BALANCE JULY 1st FUND BALANCE	\$3,209,802	\$1,822,000	-43.24%	(\$1,387,802) (A)	(A): Fund Balance designated from FY 12
7	DISTRICT GENERATED INVESTMENTS, RENTALS, ETC.	170,000	170,000	0.00%	\$0 (B)	Same as FY 2012
33	STATE REVENUE EDUCATION FINANCE ACT	39,466,475	41,123,933	4.20%	\$1,657,458 (C)	Note: SDE BSC \$2,012 for beginning FY13 (C): Projected FY13 House Mar 26, 2013 at \$2,101
4 0	FRINGE BENEFITS RETIREE INSURANCE	16,587,884 5,462,374	17,644,073 6,238,542	6.37% 14.21%	\$1,056,189 (D) \$776,168 (D)	
6 66 7 7 8	EDUC. IMPROVEMENT ACT (EIA) TEACHER SALARY SUPPLEMENT FRINGE BENEFITS TEACHER SALARY SUPPORT STATE BUS DRIVERS Transportation - Workers Comp TOTAL STATE REVENUE	2,726,283 570,883 1,500,000 961,955 102,393 67,378,247	4,716,557 640,952 0 961,955 102,393 71,428,405	73.00% 12.27% -100.00% 0.00%	\$1,990,274 (D) \$70,069 (D) (\$1,500,000) (D) \$0 (D) 4,050,158	(D): Using FY13 House Projections Mar 26, 2013 New funding for FY 2013 - For FY 2014 included in Teacher Salary Supplement All State funding subject to change with final 135 Day count
10	FEDERAL REVENUE IMPACT AID	10,000	10,000	0.00%	80	
11 12 13	TRANSFER - IN (INDIRECT COST) TITLE 1 STUDENT NUTRITION SERVICES OTHER (SPECIAL REV. BUDGETS)	150,000 792,200 100,000	150,000 792,200 100,000	0.00% 0.00%	\$0 (E) \$0 (E) \$0 (E)	(E): This is based on the assumption the FY 2013-14 budgets and indirect cost rates for these projects will be similar to
4	TOTAL TRANSFERS - IN	1,042,200	1,042,200	I	0	FY 2012-13 budgets and indirect cost.
15	SUB-TOTAL: CARRYOVER BALANCE, DISTRICT GENERATED, STATE AND FEDERAL REVENUE, AND TRANSFERS - IN	71,810,249	74,472,605	3.71%	\$2,662,356 (F)	(F): Estimated non-property tax revenue based on A thru E above.
16	CARRYOVER SALES TAX /REIMBURSEMENTS	2,000,000	3,439,825		\$1,439,825	To be determined by County Auditor/Treasurer
17a 17b	TIER I	4,768,485	4,768,485	%00.0	\$0 (G) \$0 (G)	Homestead Exemption Property Tax Relief
17c 18	TIER III STATE REIMBURSEMENT	30,778,259	31,483,925 5,000,000	2.29%		Owner Occuppied amount now paid by Sales Tax (Tier III)
				Š		Using FY2013 Cap plus 2.32% CPI and Population growth on millage, Estimated value of Mill \$785,000 including owner occupied. Moved owner occupied to state portion as Tier III. Estimated Mill value w/o owner occupied \$545,000. FY2013 millage 243.1 would increase to 248.7 if cap approved.
20	TOTAL RICHLAND COUNTY	186,309,025	193,951,316	4.21%	7,642,291	
21	TOTAL: ALL REVENUE SOURCES	\$258,119,274	\$268,423,921	3.99%	\$10,304,647	
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