

# Charleston County School District Budget FY2012

May 26, 2011

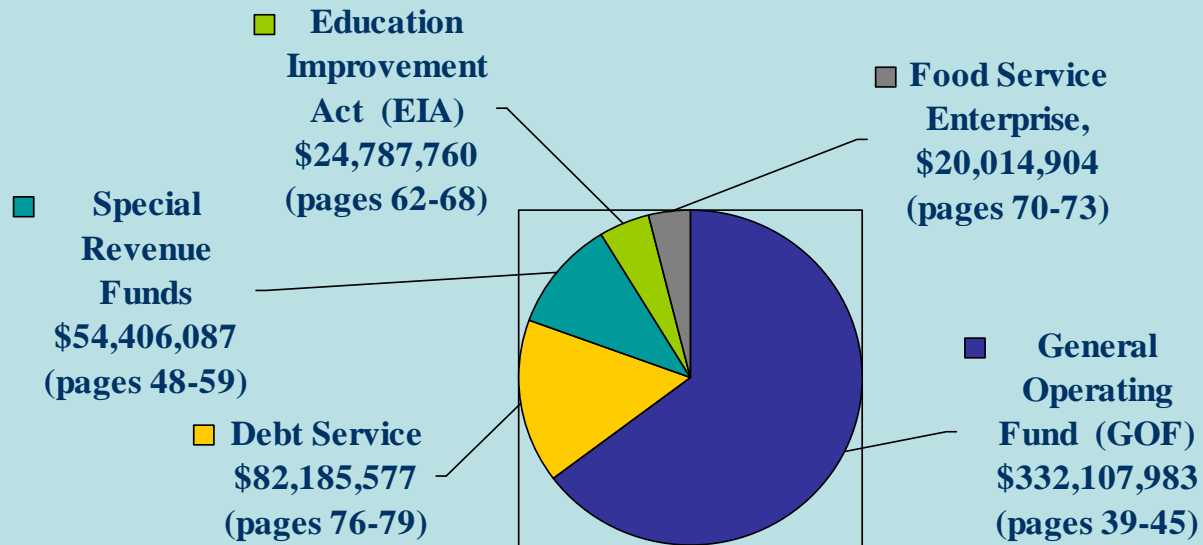
1<sup>st</sup> Reading of Budget

Charleston > excellence is our standard  
County SCHOOL DISTRICT

# The Big Picture

## Charleston County School District

### Achieving Excellence



# Creating a school budget

Category	General Operating	Special Revenue	EIA	Food Service	Total
<b>FTEs Base</b>	41.47	5.0	2.2	0.0	48.67
<b>Instruction Base</b>	\$2,215,904	\$250,328	\$232,791	\$0	\$2,699,023
<b>FTEs Pooled</b>	1.0	0.0	0.0	0.0	1.0
<b>Instruction Pooled</b>	\$69,821	\$0	\$0	\$0	\$69,821
<b>FTEs Base</b>	3.0	1.1	0.0	0.0	4.1
<b>Instruct. Supp Base</b>	\$113,453	\$130,092	\$0	\$0	\$243,545
<b>FTEs Pooled</b>	1.4	0.0	0.0	0.0	1.4
<b>Instruct. Supp Pooled Positions</b>	\$54,948	\$0	\$0	\$0	\$54,948

# Creating a school budget

Category	General Operating	Special Revenue	EIA	Food Service	Total
<b>FTEs</b>	1.0	0.0	0.0	3.25	4.25
<b>Operations</b>	\$33,015	\$0	\$0	\$100,539	\$133,554
<b>FTEs</b>	3.0	0.0	0.0	0.0	3.0
<b>Leadership</b>	\$177,460	\$0	\$0	\$0	\$177,460
<b>Total Staff FTEs</b>	50.87	6.1	2.2	3.25	62.42
<b>Total Staff Salaries &amp; ben.</b>	\$2,664,601	\$380,420	\$232,791	\$100,539	\$3,378,351

# Creating a school budget

Category	General Operating	Special Revenue	EIA	Food Service	Total
Instructional non-salary	\$45,478	\$143,377	\$188,837	0.0	\$377,692
Instruct. Supp non-salary	\$483	\$2,000	\$0	\$0	\$2,483
Food Service	\$0	\$0	\$0	\$156,950	\$156,950
Water & Sewer	\$8,400	\$0	\$0	\$0	\$8,400
Bldg Cleaning	\$111,063	\$0	\$0	\$0	\$111,063
Electric bill	\$109,700	\$0	\$0	\$0	\$109,700
Grounds maint	\$14,477	\$0	\$0	\$0	\$14,477
Waste disposal	\$1,700	\$0	\$0	\$0	\$1,700
Custodial supplies	\$1,964	\$0	\$0	\$0	\$1,964
Leadership non-salary	\$2,060	\$0	\$0	\$0	\$2,060

# Creating a school budget

Category	General Operating	Special Revenue	EIA	Food Service	Total
<b>Total Staff FTEs</b>	50.87	6.1	2.2	3.25	62.42
<b>Total Staff Salaries &amp; ben.</b>	\$2,664,601	\$380,420	\$232,791	\$100,539	\$3,378,351
<b>Building operations</b>	\$247,304	\$0	\$0	\$156,950	\$404,254
<b>Total Other Non-salary</b>	\$48,021	\$145,377	\$188,837	\$0	\$382,235
<b>GRAND TOTAL SCHOOL BUDGET</b>	<b>\$2,959,926</b>	<b>\$525,797</b>	<b>\$421,628</b>	<b>\$257,489</b>	<b>\$4,164,839</b>

# Building support for school budget

## Academic Support

- Curriculum Development
- Nurse & Health Services
- Intervention supports
- Professional Development
- Special Education
- Data Management
- Student Services
- School Leadership support

## Superintendent

- Leadership
- Legal services
- Community Outreach
- Communications & Media relations
- Internal audit

# Building support for school budget

## Human Resources

- Staff recruitment & selection
- Employee benefits
- Staff evaluation & licensure
- Employee relations

## Finance

- School budgets
- Accounts Receivable
- Asset Tracking & Management
- Insurance & Risk Management
- Payroll
- Accounts Payable
- Accounting
- Cash Management



# Building support for school budget

## Technology

- Access & security of system
- District website
- E-rate revenue
- Technology service & repair
- Technology replacement & upgrade

## Maintenance & Operations

- Building upkeep, repairs & maintenance
- Utility management
- Plant operations
- Transportation management
- Fleet upkeep
- Delivery Services

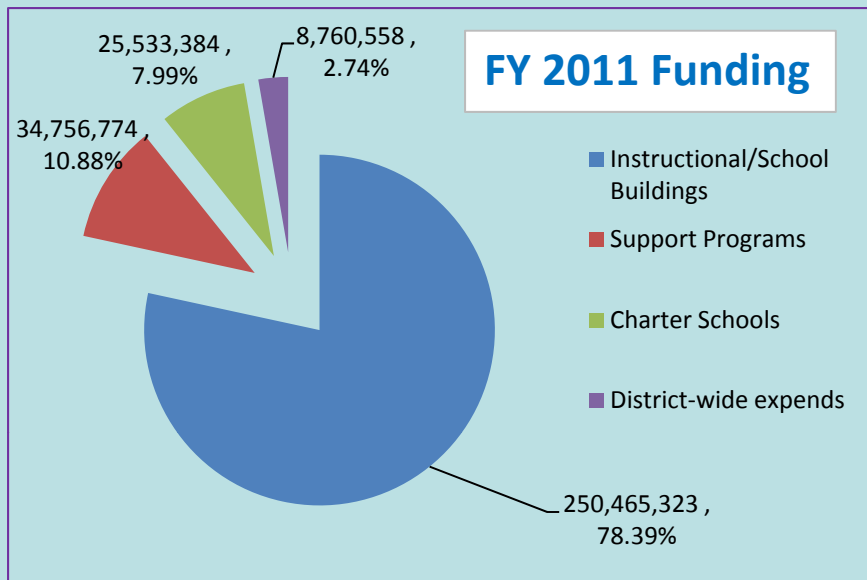
# Building support for school budget

## Procurement & Contracts

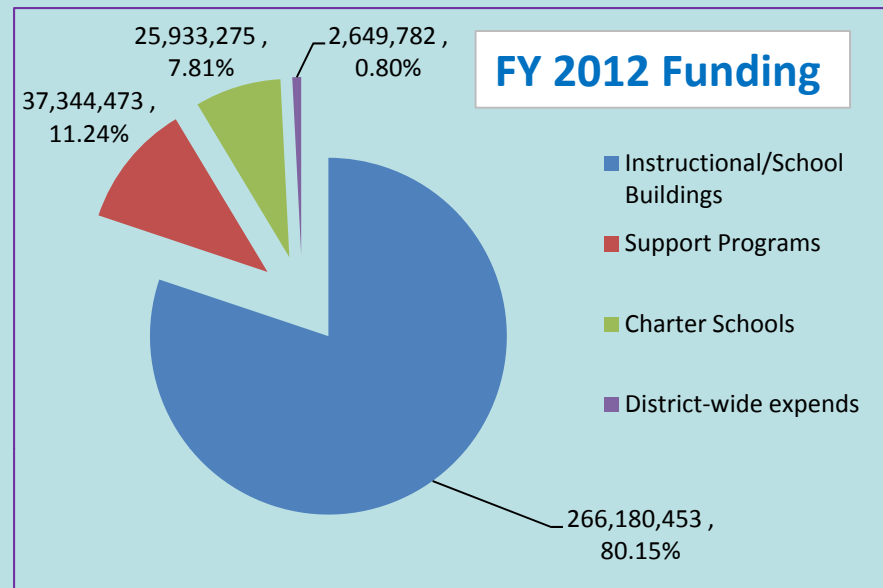
- Purchasing goods & services
- Records Retention requests
- Contract Management
- Archives & Records
- Asset handling

## District-wide expenses

- Transportation
- Athletics
- Cash-flow financing
- Special Services to students
- Insurance
- Extracurricular
- Access control & security to buildings



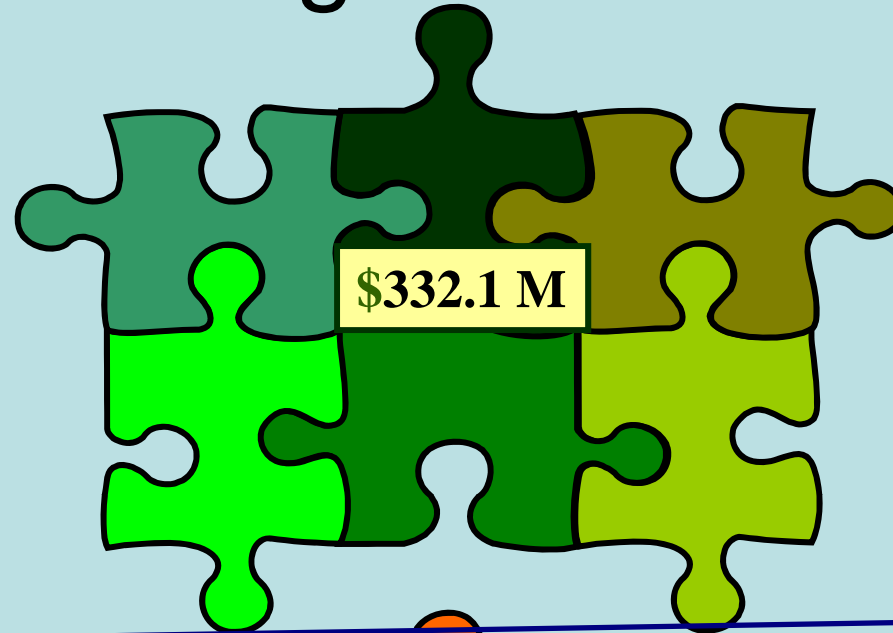
78.39% funding from the General Operating fund are focused at the school building for FY2011. (Charter school disbursements of \$25.5 million and "district-wide" expenditures of \$8.7 million have been included separately for this presentation)



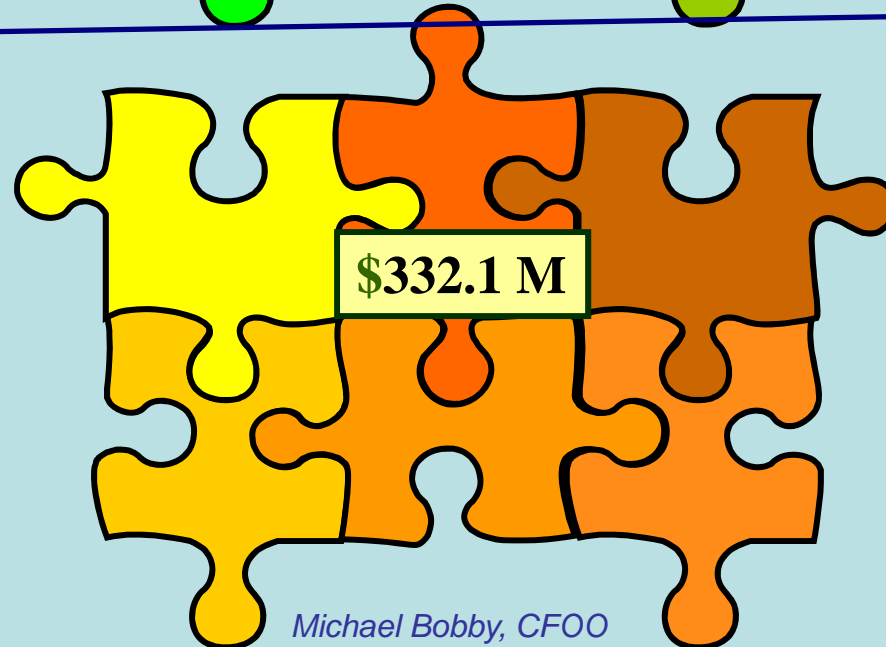
80.15% funding from the General Operating fund are focused at the school building for FY2012. (Charter school disbursements of \$25.9 million and "district-wide" expenditures of \$2.6 million have been included separately for this presentation)

# Budget Puzzle

Revenues

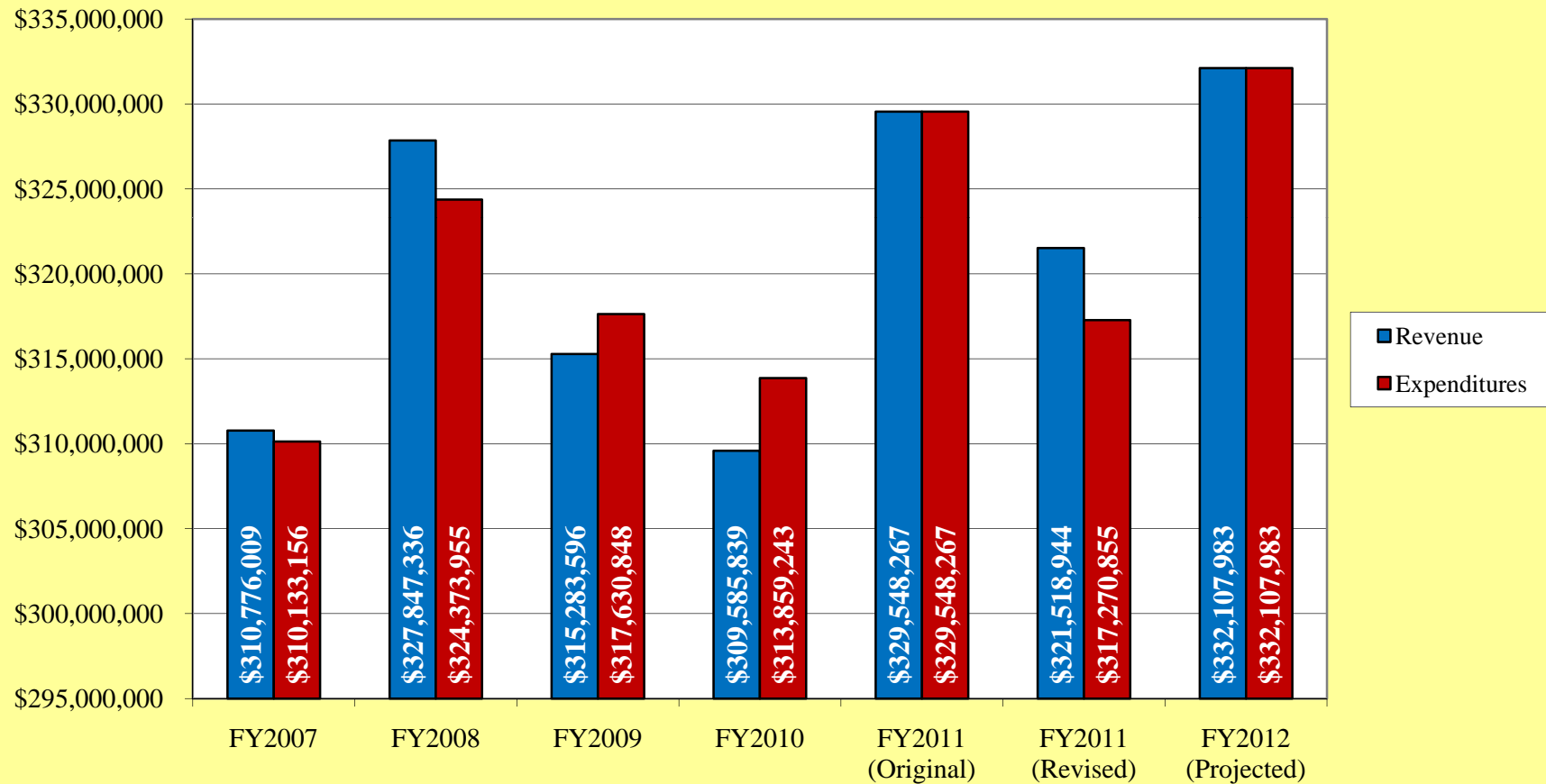


Expenditures



# General Operating Fund

## Revenues & Expenditures



# FY2012 Revenue Budget Assumptions

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- 0% growth factor applied to real property for new construction and Assessable Transfer of Interest (ATI). **NOTE:** The County Assessor's Office indicates that growth will be flat at best.
- EFA revenue reflects a Base Student Cost (BSC) of \$1,788 and uses the imputed FY2011 Index of Taxpaying Ability (ITA) as revised by the SC Department of Revenue.
- No other increases in Federal or Transfer revenue have been projected.
- Stimulus Funds generally ended in FY2011. There are some carry over funds that will be used through the final expenditure date of September 30, 2011.
  - State Stabilization Funds – budgeted to use \$3.5 million through 9/30/2011 in the General Fund.
- Special Revenue Funds have decreased \$24.4 million due mainly to Stimulus Funds ending.
- EIA Funds have decreased \$1.8 million due mainly to reductions in Technical Assistance funding.

# FY2012 GOF Revenue Budget

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	Revenue Category	FY2011 Adopted Budget	FY2012 projected Revenue	Variance
1	Local Sources (incl taxes)	\$184,088,402	\$184,088,402	\$0
2	State – Fringe items	13,355,282	17,405,933	4,050,651
3	State – EFA	17,232,340	26,811,285	9,578,945
4	State – Sales Tax	62,688,334	63,936,310	1,247,976
5	State – Other	25,268,473	24,005,180	(1,263,293)
6	Federal Sources	281,292	281,292	0
7	Other Sources	19,726,410	12,079,581	(7,646,829)
8	Fund Balance Use	6,907,735	3,500,000	(3,407,735)
9	<b>Grand Total</b>	<b>\$329,548,267</b>	<b>\$332,107,983</b>	<b>\$2,559,716</b>

# FY2012 Expenditure Budget Assumptions

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- No Cost of Living Adjustment (COLA) or Step increase has been applied for any employee group.
  
- Several categories of expenditures have been increased by the percentage indicated either by contract or agency increases:
  - Health & Dental insurance – 3.7%
  - Transportation – 5.1%
  - Property insurance – 14.9%
  - Energy – 5.6%
  - Transfers – 2.1%



# FY2012 GOF Expenditure Budget

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	<b>Expenditure Category</b>	<b>FY2011 Adopted Budget</b>	<b>FY2012 projected Expenses</b>	<b>Variance</b>
1	Salaries & Fringe	\$239,616,219	\$236,056,902	(\$3,559,317)
2	Purchased Services	41,344,269	45,207,672	3,863,403
3	Supplies & Materials	18,234,097	19,169,795	935,698
4	Capital Outlay	12,769	6,385	(6,384)
5	Other Objects	3,075,739	3,587,754	512,016
6	Transfers Out	26,615,175	27,179,475	564,301
7	Reserves	650,000	900,000	250,000
<b>8</b>	<b>Grand Total</b>	<b>\$329,548,267</b>	<b>\$332,107,983</b>	<b>\$2,559,716</b>

# FY20112 Budget General Operating Fund

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Revenue Budget FY2012	\$332,107,983
Expenditure Budget FY2012	<u>\$332,107,983</u>
Expenditures over Revenue	<b>\$0</b>

# Balancing the Budget

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<b>Revenue – FY2011</b>	<b>\$329,548,267</b>
Eliminate one-time funding sources	<b>(\$18,804,563)</b>
E-Rate @ \$750,000	
Stimulus Stabilization Funds @ \$11,146,828	
Use of Fund Balance @ \$6,907,735	
Reduce sunseting State revenue source	<b>(\$1,263,293)</b>
24-credit High School Diploma @ \$1,263,293	
Increased Revenue sources	<b>\$22,627,572</b>
Stimulus Stabilization Funds @ \$3,500,000	
eRate @ \$750,000	
Tier 3 Sales Tax @ \$1,247,976	
EFA @ \$9,578,945	
State Fringe Benefit @ \$4,050,651	
Use of Fund Balance @ \$3,500,000	
<b>FY2012 Projected Revenue</b>	<b>\$332,107,983</b>

# Balancing the Budget

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<b>Expenditure – FY2011</b>	<b>\$329,548,267</b>
Add back one-time cost control measures	\$9,800,000
EIA redirect @ \$1.2 million	
Technical Assistance flex @ \$600,000	
10-day staffing adjustment @ \$800,000	
Furloughs @ \$5.5 million	
IDEA stimulus for GOF @ \$1.7 million	
Reductions	<b>(\$13,145,096)</b>
Eliminate positions, reduction to central office non-salary accounts, Close or restructure programs and offices, eliminate drivers' education, furloughs, etc.	
Additions	\$5,904,812
Added teaching positions, teacher support positions, funding for additional supports, rate increases in retirement, health insurance, property insurance and additional payments to charter schools	
<b>FY2012 Projected Expenditure</b>	<b>\$332,107,983</b>

# Balancing the Budget



**REVENUES = EXPENDITURES**

**Resources to students**

**=**

**Charleston Achieving Excellence**

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May 26, 2011

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Questions?