



# **New Orleans Recovery School District (RSD)**

## **Operating and Capital Budget Update**

**Presentation to the Louisiana State Board of  
Elementary and Secondary Education (BESE)**

**December 2007**

# Agenda

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## I. Operating Budget: 2007-2008

- Update

## II. Operating Budget: 2008-2009

- Assumptions

## III. FEMA Contents Reimbursement

- Resolution and Impact

## IV. RSD Capital Budget

- Project-by-Project Funding Update

# Operating Budget: 2007-2008

RECOVERY SCHOOL DISTRICT					
BUDGET SUMMARY OF DEPARTMENTS 2007-2008					
DEPARTMENT	TOTAL PERSONNEL COST (incl/Benefits)	TOTAL NON-PERSONNEL COSTS	TOTAL EXPENDITURES TO DATE	TOTAL DEPARTMENT BUDGET	PERCENT OF DEPARTMENT BUDGETS EXPENDED
	Personnel	Non-Personnel	Totals		
SCHOOL-BASED	\$ 81,098,612	\$ 2,061,040	\$ 35,492,726	\$ 83,159,652	43%
SUPERINTENDENT'S OFFICE	\$ 973,588	\$ 2,816,562	\$ 1,817,168	\$ 3,790,159	48%
SCHOOL MANAGEMENT	\$ 1,981,979	\$ 8,927,864	\$ 3,516,192	\$ 10,909,843	32%
ACCOUNTABILITY	\$ 510,930	\$ 1,995,000	\$ 223,977	\$ 2,505,930	9%
ADMINISTRATION & FINANCE	\$ 3,128,382	\$ 8,250,052	\$ 1,833,151	\$ 11,378,482	16%
ACADEMICS	\$ 4,352,199	\$ 7,658,864	\$ 5,712,119	\$ 12,011,063	48%
OPERATIONS	\$ 2,511,410	\$ 119,427,274	\$ 142,362,448	\$ 121,938,684	117%
<b>TOTAL</b>	<b>\$ 94,557,099</b>	<b>\$ 151,136,656</b>	<b>\$ 190,957,781</b>	<b>\$ 245,693,812</b>	<b>78%</b>

– RSD 2007-2008 Estimated Revenue--\$250,285,744



# Operating Budget: 2007-2008

## School-Based Non-Personnel Budgets: Districtwide Total

<u>Total Non-Personnel Costs</u>	
<u>DESCRIPTION</u>	<u>AMOUNT</u>
REPAIRS AND MAINTENANCE SERVICES	\$296,408
RENTALS (COPIER)	\$204,000
STUDENT TRANSPORTATION	\$55,950
TELEPHONE AND POSTAGE	\$13,101
PRINTING AND BINDING	\$9,036
TRAVEL	\$19,911
SUPPLIES -INCLUDES STAFF INSTRUCTIONAL SUPPLIES AND ATHLETIC SUPPLIES	\$349,492
BOOKS AND PERIODICALS	\$18,497
PROPERTY (REPLACEMENT OF EQUIPMENT)	\$80,750
DUES AND FEES	\$1,925
FOOTBALL / ATHLETICS	\$44,000
<b>TOTAL</b>	<b>\$1,093,070</b>
	<b>\$2,186,140</b>

# Top Dollar District Initiatives

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- School-based Personnel: **\$81 million**
- Classroom Modernization: **\$53 million**
- Operational contracts: **\$50 million**
- Central Office Personnel: **\$12.2 million**
- School-based recruitment incentives: **\$7.7 million**
- School Climate Initiatives: **\$3.4 million**
- Extended Day Program: **\$2.6 million**
- Summer School Program: **\$2.1 million**
- School Budgets: **\$2.1 million**

# Operating Budget: 2008-2009

- RSD 2008-2009 budget assumes the district's direct-operated school enrollment will increase approximately 2,000 students between September 1, 2007 and September 1, 2008
- Significant adjustments may occur from the following:
  1. Additional charter schools may come online
  2. Enrollment fluctuations within the direct-operated RSD schools

Total School-Based Personnel	\$ 84,738,283
Total School-Based Non-Personnel	\$ 2,546,448
Total Central Office Staff	\$ 12,901,601
Total Central Office and Districtwide Non-Personnel	\$ 104,707,717
<b>Total Expenditures</b>	<b>\$ 204,894,049</b>
<b>Total Revenue</b>	<b>\$ 204,198,594</b>
<b>Balance</b>	<b>\$ 9,304,546</b>

# FEMA Building Contents Reimbursement

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- In October, RSD, FEMA, and GOHSEP resolved a final means of reimbursing the district for the value of storm-damaged building contents
- FEMA agreed to wrap all RSD building contents costs into one Project Worksheet (PW), both state and federal auditing goals were met in the structure of this PW
- One of the Top Five FEMA PWs disaster-wide
- These FEMA funds will replenish the RSD's Restart Funding, used to front contents purchases in 06-07
- FEMA recently obligated a Project Worksheet (PW) valued at **\$5.7 million** reimbursing the district for damaged contents to school kitchens

# The Problem: Matching Contents PWs to Invoices

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## Pre-K Core Curriculum Classroom Materials List

Students 26

Cost Code	Item	Description	Qty	Unit Value	Total Value
9999	1 - 9' x 12' Blue Solid Carpet	Carpet	1	\$ 279.95	\$ 279.95
9999	1 Great Beginnings Discovery Carpet		1	\$ 279.00	\$ 279.00
9999	2 - 3" x 5" Bright Blue Solid Carpet	Verona 39" x 55" accent rug	2	\$ 79.99	\$ 159.98
9999	Quartz Wall Clock	#20157125	1	\$ 12.99	\$ 12.99
9999	3 24" x 36" Bulletin Boards	Quartet cork bulletin boards, #11027818	3	\$ 19.99	\$ 59.97
9999	2 Round Covered Trash Cans	Industrial trash can	2	\$ 99.95	\$ 199.90
9999	1 Bissell Vacuum Cleaner	Bissell 3750 bagless vacuum, #B0001A9ISE	1	\$ 229.00	\$ 229.00
9999	2 Tooth Brush Deluxe Holder/Cover Set	2-pack toothbrush holder	12	\$ 2.29	\$ 27.48
9999	Glove Dispenser Set	Disposable gloves, 250/pack	6	\$ 14.99	\$ 89.94
9999	Digital Thermometer	CVS digital thermometer	1	\$ 9.99	\$ 9.99
9999	Clothes Pins	Scholastic Butterfly clothespin clips, pack of 8, #043915281X	13	\$ 4.95	\$ 64.35

← PW

**Example:  
Matching  
clock to  
clock**

**Vendor  
Invoice**



65.	32214346	Overhead Color Tiles	46	0	ST	\$6.69	\$307.74
66.	32214379	Overhead Fraction Pieces - Squares	38	0	ST	\$10.35	\$393.30
67.	32216633	The Original Judy Clock	15	0	EA	\$30.65	\$459.75
68.	32218000	Basic Math Learning Wrap-ups - Addition	4	0	ST	\$9.35	\$37.40
69.	32218003	Basic Math Learning Wrap-ups - Subtraction	4	0	ST	\$9.35	\$37.40
70.	32218006	Basic Math Learning Wrap-ups - Multiplication	8	0	ST	\$9.35	\$74.80
71.	32218009	Basic Math Learning Wrap-ups - Division	8	0	ST	\$9.35	\$74.80
72.	32218015	Learning Wrap Up® Basic Math Introductory Kit	9	0	ST	\$50.99	\$458.91

# The Solution: Creating Contents Categories

Label	Categories	Capped Value	Associated Commodity Codes
Category 1	Publications	\$20,030,082.71	715
Category 2	Information Technology	\$17,384,237.01	204, 208, 880, 920
Category 3	Furniture	\$14,265,948.27	420, 425
Category 4	School Equipment and Supplies	\$25,561,545.53	50, 165, 200, 233, 365, 485, 493, 495, 525, 580, 740, 785, 805
	<b>Total</b>	<b>\$77,241,813.51</b>	

- RSD selected four broad contents categories
- FEMA wrote the rolled-up contents PW inclusive of state “commodity codes” to satisfy FEMA’s audit requirements and aligned the codes to the categories
- RSD given latitude in spending funds within these capped values
- RSD first Katrina/Rita impacted public entity to receive funds
- RSD Contents PW, with insurance-related deductions, obligated in November at **\$49,191,358.20**

# RSD Capital Budget Funding Sources

## FEMA

- Provides the majority of rebuilding funds: 100% of the costs of damage caused by Hurricanes Katrina and Rita
- Obligated Funds: **\$319,612,404**
- Expended Funds: **\$87,481,877**

## Community Development Block Grants (CDGB)

- Administered by DOA Office of Community Development (OCD)
- Allocated Funds: **Approximately \$90,000,000**
- Funding Applied for: **\$33,286,956**

## Permanent Renovations, Average Funding Source per Renov.

- **CDBG—44%**
- **FEMA—24%**
- **Funding To Be Determined (TBD)—32%**

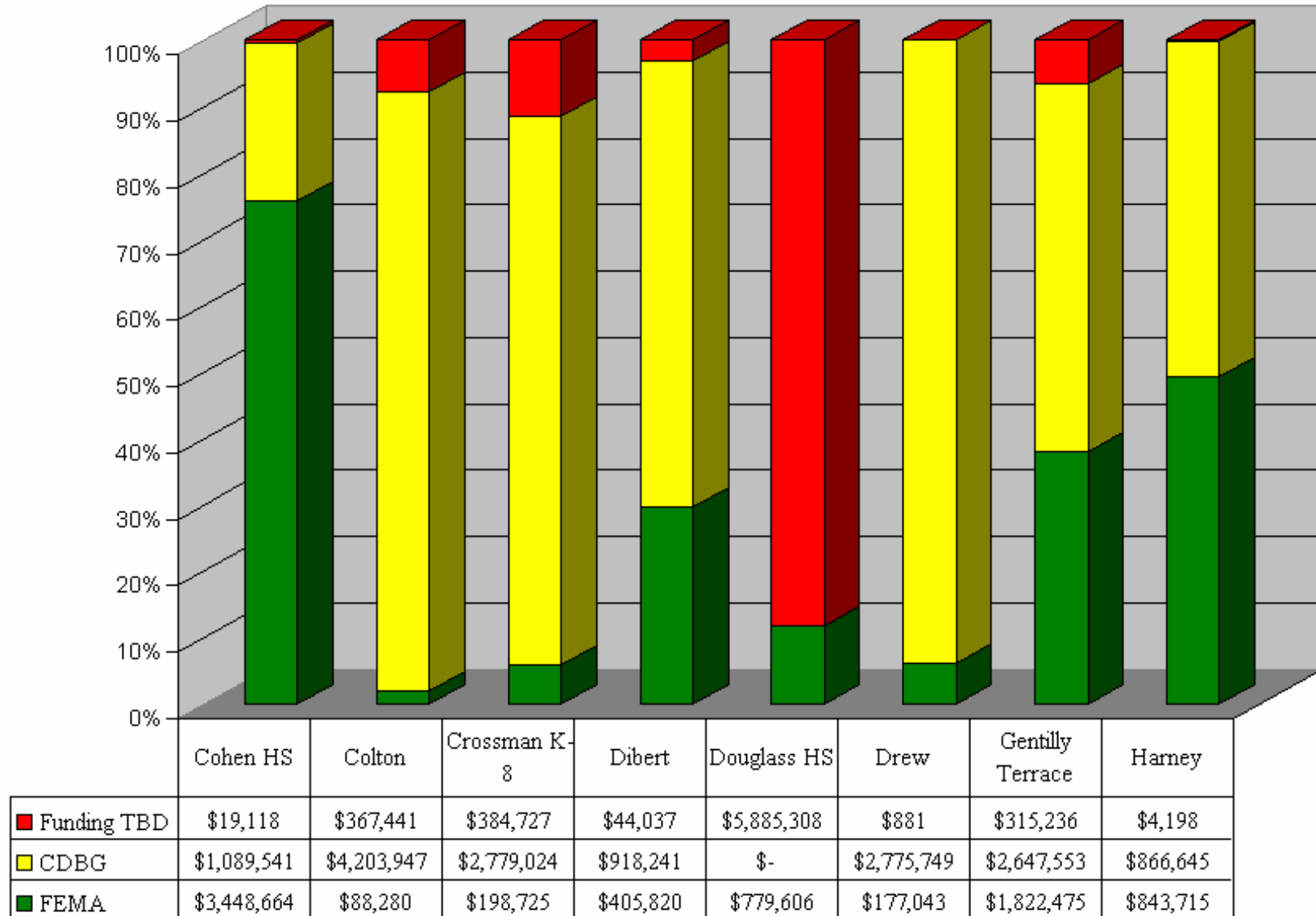
# RSD Capital Budget—Overall Expenditures and Revenue Sources

Permanent Facility Renovations			Student Seats Added Since 3/2007	Funding Sources			
Original Contracts	Change Orders	Amended Contracts Total		FEMA	CDBG	Funding TBD	Total
\$ 52,178,168	\$ 37,052,262	\$ 89,230,430	4347	\$25,961,163	\$33,286,956	\$ 38,335,789	\$97,583,908
Temporary Facility Renovations			Student Seats Added Since 3/2007	Funding Sources			
Original Contracts	Change Orders	Amended Contracts Total		FEMA	CDBG	Funding TBD	Total
\$ 67,599,463	\$ 20,416,436	\$ 88,015,899	5618	\$66,058,775	\$ -	\$ 18,978,264	\$85,037,039

- The RSD is also currently spending **\$3.3 million** during the 2007-2008 school year to rebuild Guste Elementary School, of which at least **\$1 million** will be FEMA reimbursable

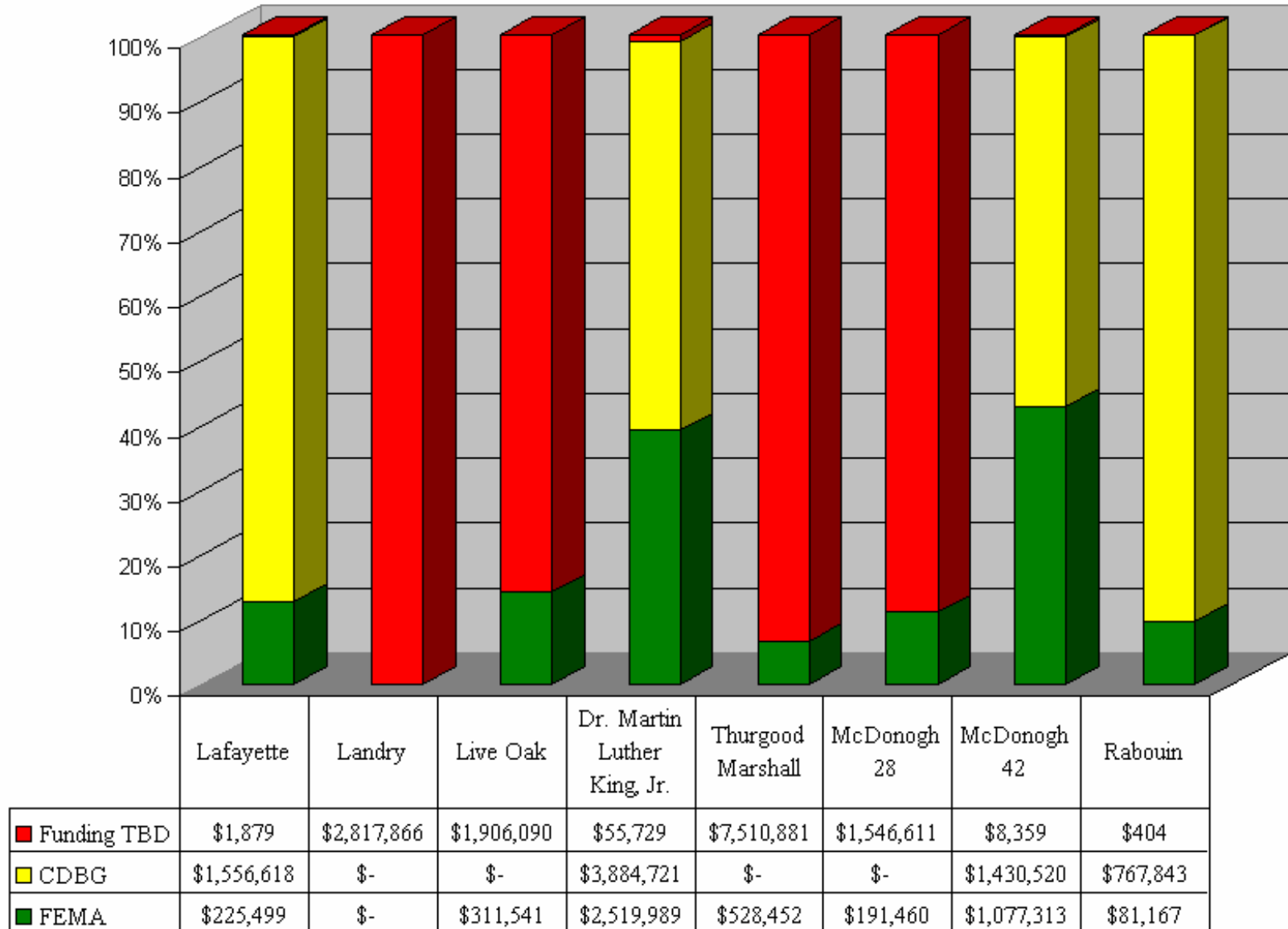
# RSD Capital Budget

RSD Capital Improvement Program--Permanent Facility Renovations, Part I



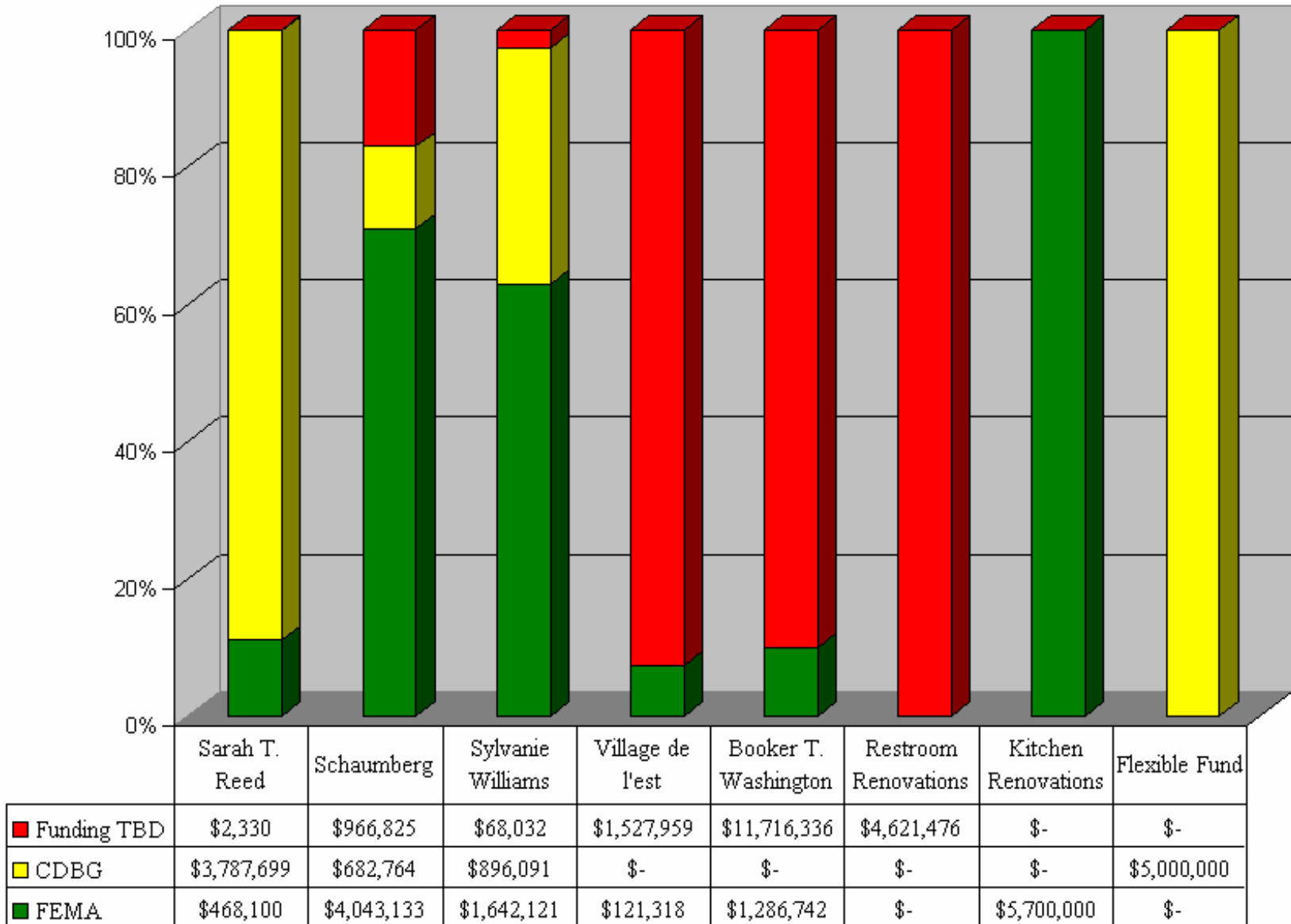
# RSD Capital Budget

## RSD Capital Improvement Program--Permanent Facility Renovations, Part II



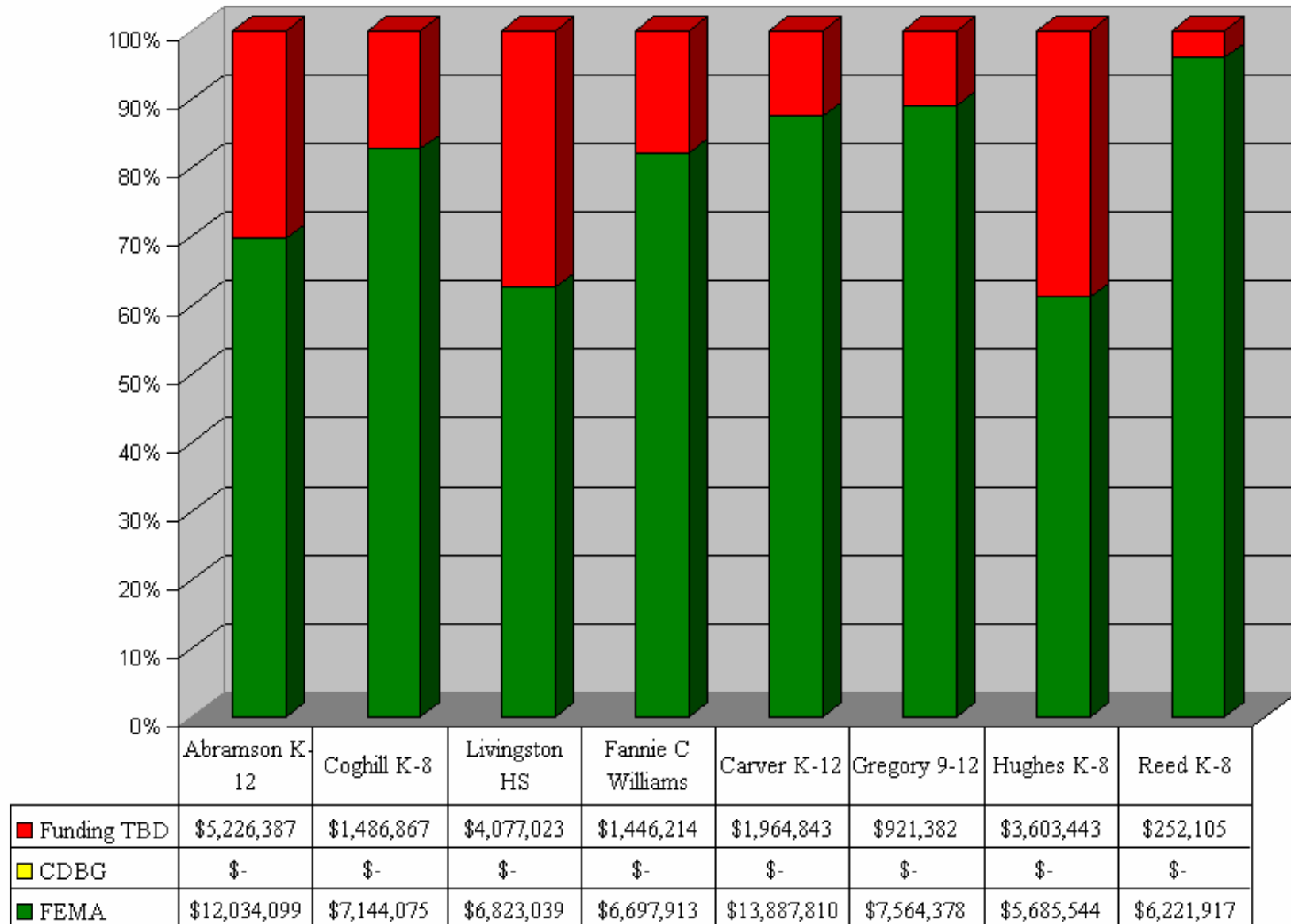
# RSD Capital Budget

RSD Capital Improvement Program--Permanent Facility Renovations, Part III



# RSD Capital Budget

RSD Capital Improvement Program--Temporary Facilities Construction



**Questions?**