

# 2019-2020 Budget Discussion March 21, 2019

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# Agenda



- ✓ Budget Calendar
- ✓ CSDA Vision, Mission, and Goals
- ✓ State-aid Update
- ✓ Budget Changes as of March 21st
- ✓ Mandates and Essential Items
- ✓ Academic Plan
- ✓ Reserves and Fund Balance
- ✓ Tax Levy History
- ✓ Discussion



# Budget Calendar



April 4	Board Meeting (4/4/19 Budget Draft)
April 16	Board Meeting and Budget Adoption (if not adopted on April 4 <sup>th</sup> )
May 9	Budget Hearing
May 10	Budget Newsletter Mailing
May 21	Budget Vote Day



# **CSDA Vision, Mission, and Goals**

## **Vision Statement**

The City School District of Albany will be a district of excellence with caring relationships and engaging learning experiences that provide equitable opportunities for all students to reach their potential.

## **Mission Statement**

We will work in partnership with our diverse community to engage every learner in a robust educational program designed to provide the knowledge and skills necessary for success.

## **Goals**

Increase **student achievement**

Enhance the **delivery of quality instruction**

Build our **leadership capacity**

**Empower families**

**Partner with our diverse community**



# 2019-20 State-Aid Update

The District remains somewhat optimistic that additional State-aid will be received for the 2019-20 school year.

An additional factor under consideration this year is President Trump's 2020 budget proposal which calls for major reductions in spending on Medicare and Medicaid.

## 2019-20 Education Aid Proposals

<b>Proposals</b>	<b>Total Dollar Increase in School Aid (millions)</b>	<b>Percent Increase</b>	<b>Proposed Foundation Aid Increase (millions)</b>
Executive Budget	\$ 956	3.60%	\$ 338
Senate Budget	1,600	6.00%	1,200
Assembly Budget	1,600	6.00%	1,200



# Changes since Budget Draft 3/7/19

## Expenditure Adjustments from 3/7/19 Draft to 3/21/19 Budget Update

Description	Dollar Impact	Tax Levy Impact
<b>Reductions:</b>		
Salary and Benefits (due to staff transition)	(2,418)	0.00%
<b>Additions:</b>		
Liability Insurance	14,000	0.01%
Tech Valley High School	30,000	0.03%
<b>Total</b>	<b>\$ 41,582</b>	<b>0.04%</b>

## Revenue Adjustments from 3/7/19 Draft to 3/21/19 Budget Update

Description	Dollar Impact	Tax Levy Impact
Special Services - Non-component (BOCES) Aid	157,000	0.14%
<b>Total</b>	<b>\$ 157,000</b>	<b>0.14%</b>



# Budget Update 3/21/19

## Before Mandates and Essential Items

BUDGET UPDATE: Reconciliation from 3/7/19 to 3/21/19 Before Mandates and Essential Items	2018-19 Budget	2019-20 Budget	Dollar Change	Percent Change	Change in Tax Levy
Revenues	\$249,447,555	\$255,241,841	\$ 5,794,286	2.32%	
Expenses	249,447,555	259,553,156	10,105,601	4.05%	
<b>Projected Deficit</b>	<b>-</b>	<b>\$ 4,311,315</b>			<b>3.73%</b>



# Mandates Requiring Additional Resources

New Spending Required for Mandates NOT included in Base Budget 3/07/19	Location	FTE	Cost	Tax Levy Impact
Science Teacher	AIC	0.40	\$ 33,400	0.03%
Science Teacher	Hackett	0.40	33,400	0.03%
Science Teacher	Myers	0.40	33,400	0.03%
Expanded Voting Times	District-Wide		15,000	0.01%
<del>Registered Nurse (1 FTE)</del>	<del>District-Wide</del>			
Special Education Teacher	Elementary	2.00	167,000	0.14%
Teaching Assistant (Spec. Ed./504)	Elementary	5.00	240,000	0.21%
Private School Tuition (Spec. Ed.)	District-Wide		285,000	0.25%
BOCES Tuition (Spec. Ed.)	District-Wide		430,000	0.37%
Special Education Supplies (off grants)	District-Wide		190,000	0.16%
<b>Total</b>		<b>8.20</b>	<b>\$ 1,427,200</b>	<b>1.24%</b>

Note: The reduction of the one nurse position saved \$69,500.





# Essential Items Requiring Additional Resources

Essential Items NOT included in 3/07/19 Base Budget	Location	FTE	Cost	Tax Levy Impact
Staffing (coming off grants)	District-Wide	0.45	71,037	0.06%
Cleaner - 4 hour	Del./Mont.	2.00	42,000	0.04%
Custodian (start 1/2020)	AHS Addition	1.00	34,500	0.03%
Cleaner - 8 hour (start 1/2020)	AHS Addition	4.00	117,600	0.10%
Maintenance Worker	AHS Grounds	1.00	61,500	0.05%
Hall Monitors (start 1/2020)	AHS Addition	10.00	290,000	0.25%
<del>Transportation Clerk Typist (1FTE)</del>	<del>Trans. Dept.</del>			
Transportation Field Trips			10,000	0.01%
System Administrator	Tech Dept.	1.00	105,000	0.09%
<b>Total</b>		<b>19.45</b>	<b>\$ 731,637</b>	<b>0.63%</b>

Note: The reduction of the transportation clerk position saved \$48,000



# Budget Update 3/21/19

## After Mandates and Essential Items

Base Budget After Inclusion of Mandated and Essential Items	2018-19 Budget	2019-20 Budget	Dollar Increase	Percent Change	Tax Levy Increase
Revenues	\$ 249,447,555	\$ 255,241,841	\$ 5,794,286	2.32%	
Expenses	249,447,555	261,711,993	12,264,438	4.92%	
<b>Projected Deficit</b>	-	<b>\$ 6,470,152</b>			<b>5.60%</b>

Note: The projected tax levy needed since 3/21/19 has declined from 5.80% to 5.60%. This is before adding any enhancements to the *Academic Plan*.



# What If?

If the District increased the tax levy by the tax cap amount and took the reductions from modifying the placement of elementary students at North Albany in the fall of 2019, then the residual budget deficit for 2019-20 would be as follows:

## What If Possibility

Budget as of 3/21/2019 After Inclusion of Mandated and Essential Items	2019-20 Budget	Tax Levy Impact
Revenues	\$ 255,241,841	
Expenses	261,711,993	
<b>Projected Deficit</b>	<b>\$ 6,470,152</b>	<b>5.60%</b>
Increase Tax Levy by Tax Cap 2.87%	(3,320,000)	
Reductions in Staffing 2019-20 Enrollment	(1,666,500)	
<b>Remaining Deficit</b>	<b>\$ 1,483,652</b>	<b>1.28%</b>

The remaining deficit would need to be closed by any of the following, or combination of the following: additional State-aid, additional budget reductions, or tax levy increase.



# Academic Plan

## Continued Phase-In Expansion

### The Themes of the Plan:

- Instructional Program
- Social-Emotional
- School Improvement
- College and Career
- Safety & Security
- Operational Support

### Recommended Options:

- Option A: \$4.55 million
- Option B: \$1.72 million
- Option C: \$ 933,000

The *Academic Plan* and detailed description of items included in the various options will be presented at a future meeting.



# 2019-20 Budget

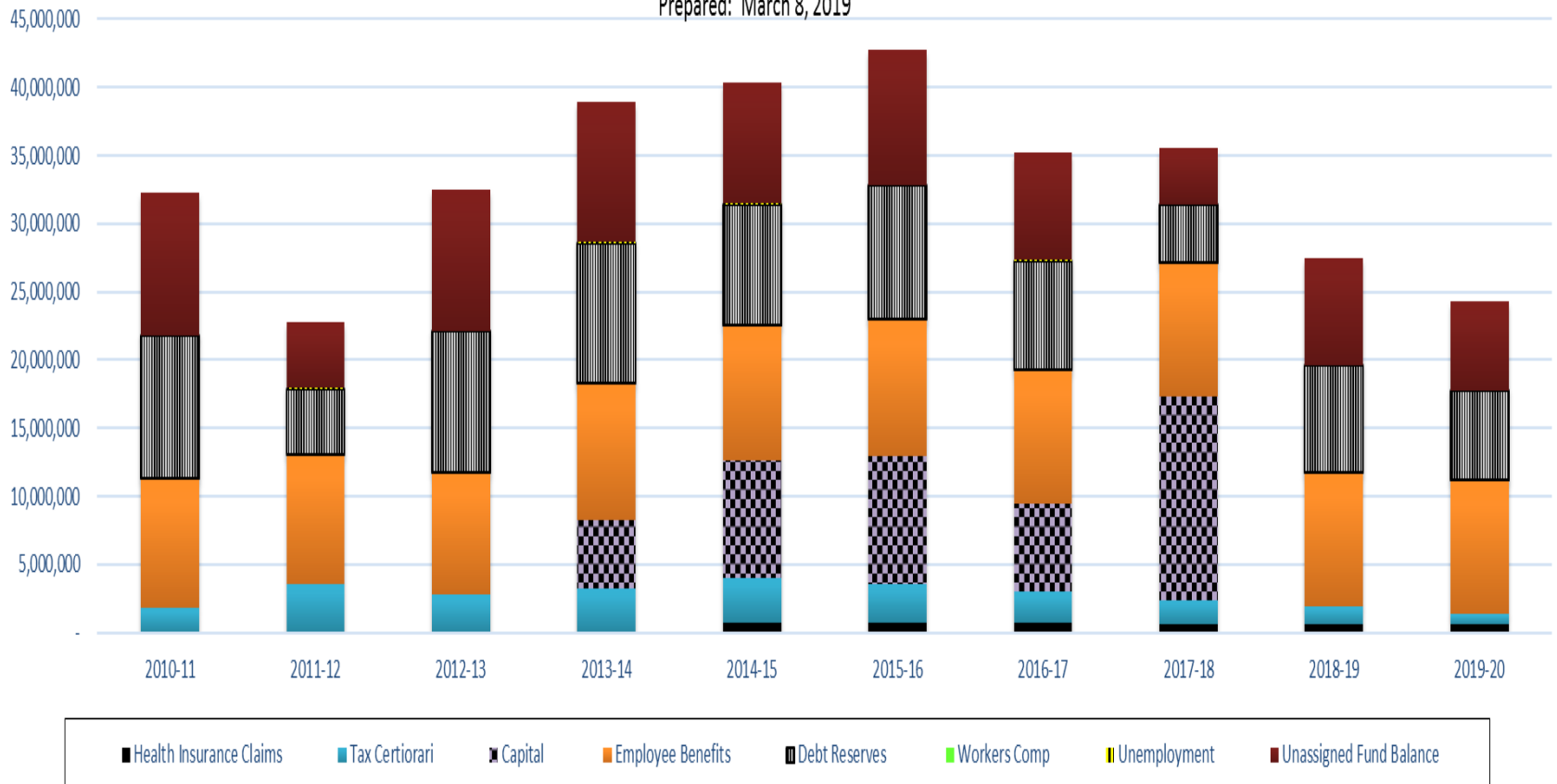
## Planned Use of Reserves and Fund Balance

Projected Use of Resources	Budgeted 2018-19	Projected 2019-20	Dollar Change
Appropriated Fund Balance	\$ 4,800,000	\$5,000,000	\$ 200,000
Debt Reserve	531,121	775,000	243,879
Workers' Compensation Reserve	170,000	-	(170,000)
Tax Certiorari Reserve	500,000	500,000	-
Unemployment Reserve	41,567	-	(41,567)
Totals	\$ 6,042,688	\$6,275,000	\$ 232,312



# 2019-20 Budget Planned Use of Reserves and Fund Balance

City School District of Albany  
 Chart of Reserves and Unassigned Fund Balance  
 Prepared: March 8, 2019



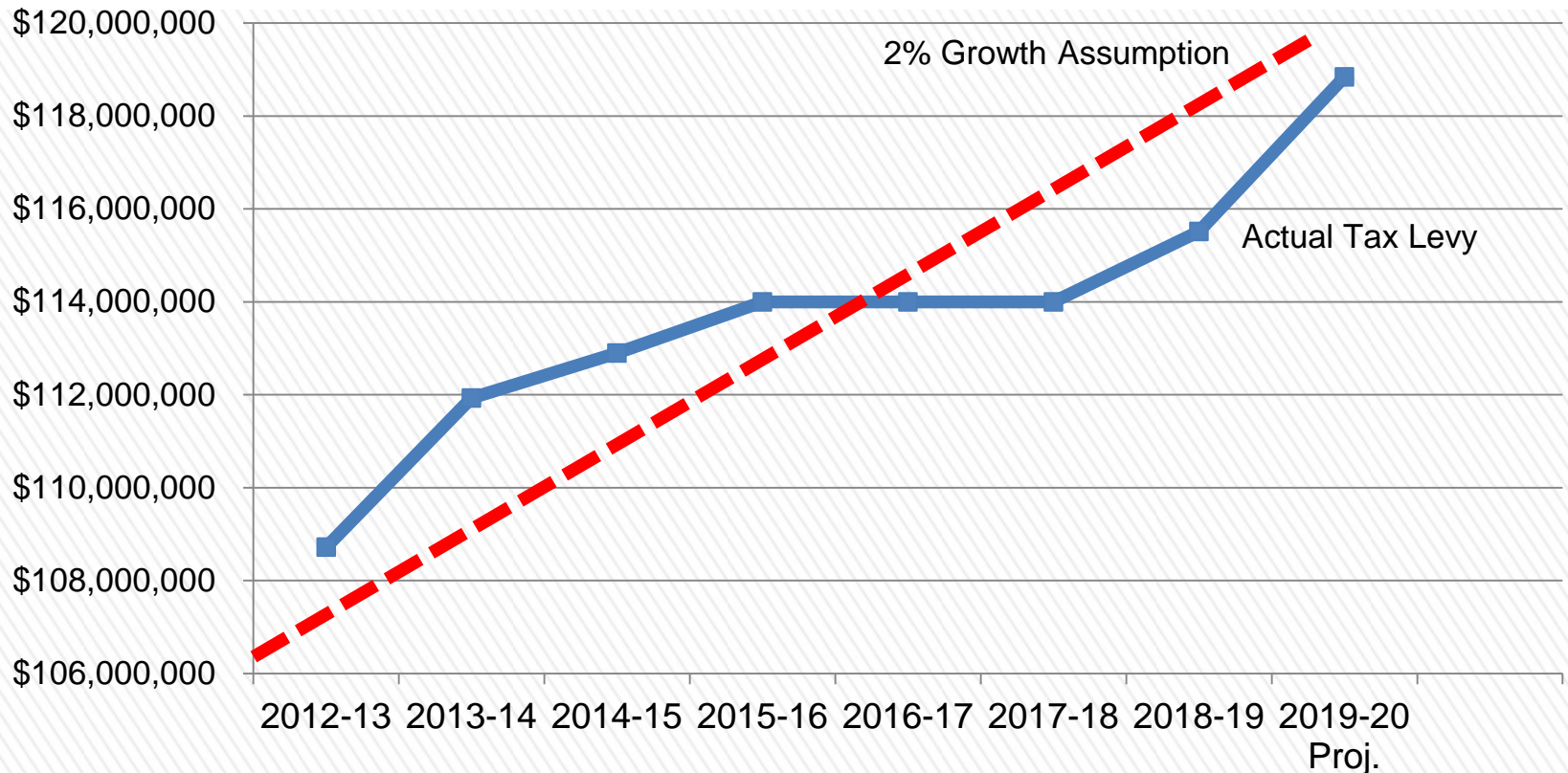
# Tax Levy History

2014-15	0.87% tax-levy increase
2015-16	0.97% tax-levy increase
2016-17	0.00% no increase
2017-18	0.00% no increase
2018-19	1.33% tax-levy increase

The average increase in tax levies over the past five years has been **0.634%**. During this time, enrollment grew from 9,003 to 9,182 or 179 students and the District implemented new mandates and growth in mandated services.



# CSDA Tax Levies Vs. 2% Growth Factor



For display purposes, the graph is showing the projected tax levy increase in 2019-20 at the tax cap level of 2.877%.





# Discussion

Discussion/Questions/Comments

