



2018-2019

Budget Draft Dated: 3/1/18

William Hogan, Deputy Superintendent of Business and Finance

Revised





Agenda

- ✓ Budget Calendar
- ✓ Stakeholder Expectations
- ✓ District Vision, Mission, and Goals
- ✓ Budget Priorities
- ✓ Budget Draft (dated 3/1/2018)
- ✓ Academic Plan
- ✓ Reserves and Fund Balance
- ✓ Tax Cap
- ✓ Next Steps and Discussion
- ✓ Appendix A – Mandates and Essential Items included

Budget Calendar

March 5-8

Principal-led Community Budget Meetings

March 15

Board Meeting (Discussion on 3/1/18 Budget Draft)

April 10

Special Budget Forum & Meeting (4/10/18 Budget Draft)

April 12

Special Board Meeting for Budget Adoption (if not adopted on April 10th)

May 3

Budget Hearing

May 4

Budget Newsletter Mailing

May 15

Budget Vote Day

Stakeholder Expectations

- Provide rich academic programming for all students at all levels
- Maintain current programs, services, and staffing
- Add in what is necessary to perform mandates and enhance existing programs and services
- Provide comprehensive academic intervention services and student supports beyond academic (traditional social services)
- Fill in gaps in resources identified by staff
- Annually add in new programs and services
- Don't raise taxes

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**

2018-19 Budget Priorities

The budget development process focuses upon:

- Alignment with District mission, vision, and goals
- Addressing new and existing mandates
- Continuation of existing programs and services
 - Identifying resources necessary to address changes in enrollment
 - Identifying other essential items deemed necessary to continue programming
- Updating the Academic Plan and prioritizing identified needs
- Evaluation of staffing positions coming off grant funding

Changes Since Budget Discussions 2/15/18

Expenditure Adjustments from 2/1/18 to 3/1/18 Budget Draft

Description	Dollar Impact	Tax Levy Impact
Reductions:		
TRS (rate change from 11% to 10.63%)	(319,133)	-0.28%
Additions:		
Salary and Benefits (due to staff transition)	50,671	0.04%
Public Transportation	37,990	0.03%
Transfer to Debt Service Fund	180,000	0.16%
Total	\$ (50,472)	-0.04%

Budget Draft 3/1/18

Summary (Totals)

BUDGET DRAFT: Reconciliation from 2/1/18 to 3/1/18	2017-18 Budget	2018-19 Budget	Dollar Change	Percent Change	Change in Tax Levy
Revenues	\$240,177,508	\$ 246,762,834	\$ 6,585,326	2.74%	
Expenses	240,177,508	249,356,296	9,178,788	3.82%	
Projected Deficit	-	\$ 2,593,462			2.27%

Note: The projected tax levy needed since 2/15/18 has declined from 2.32% to 2.27%.

Additional Item Under Consideration

Provide an additional .4 FTE to Hackett Middle School in the subject area of art (\$32,800).

This resource is needed to align the program/course offerings at the three middle schools while ensuring students are receiving the mandated units of study during their middle level experience. (Part 100.4 SED regulations).

Academic Plan

Continued Phase-In Expansion

The Themes of the Plan:

- P-12 Instructional Program
- Social-Emotional Needs
- College & Career Readiness
- Administrative Support for Instructional Leadership
- Safety & Security
- Operational Support

Recommended Options:

Option A: \$2.1 million

Option B: \$1.5 million

Option C: \$ 967,000

The actual Academic Plan and detailed description of items included in the various options are provided separately.

Reserves and Fund Balance

Reserves:

- Funds set aside to meet expected future payments, or set aside for a specific purpose.
- This tool can be used to help smooth out spikes in the annual budget and in the property tax levy.
- *“The practice of planning ahead and systematically saving for capital acquisitions and other contingencies is considered prudent management.”*
(Local Government Management Guide: Reserve Funds, The Office of the NYS Comptroller.)

Fund Balance:

- The total accumulation of revenues minus expenditures since the inception of the school district, less any withdrawals.
- Fund Balance is equivalent to your lifetime savings.

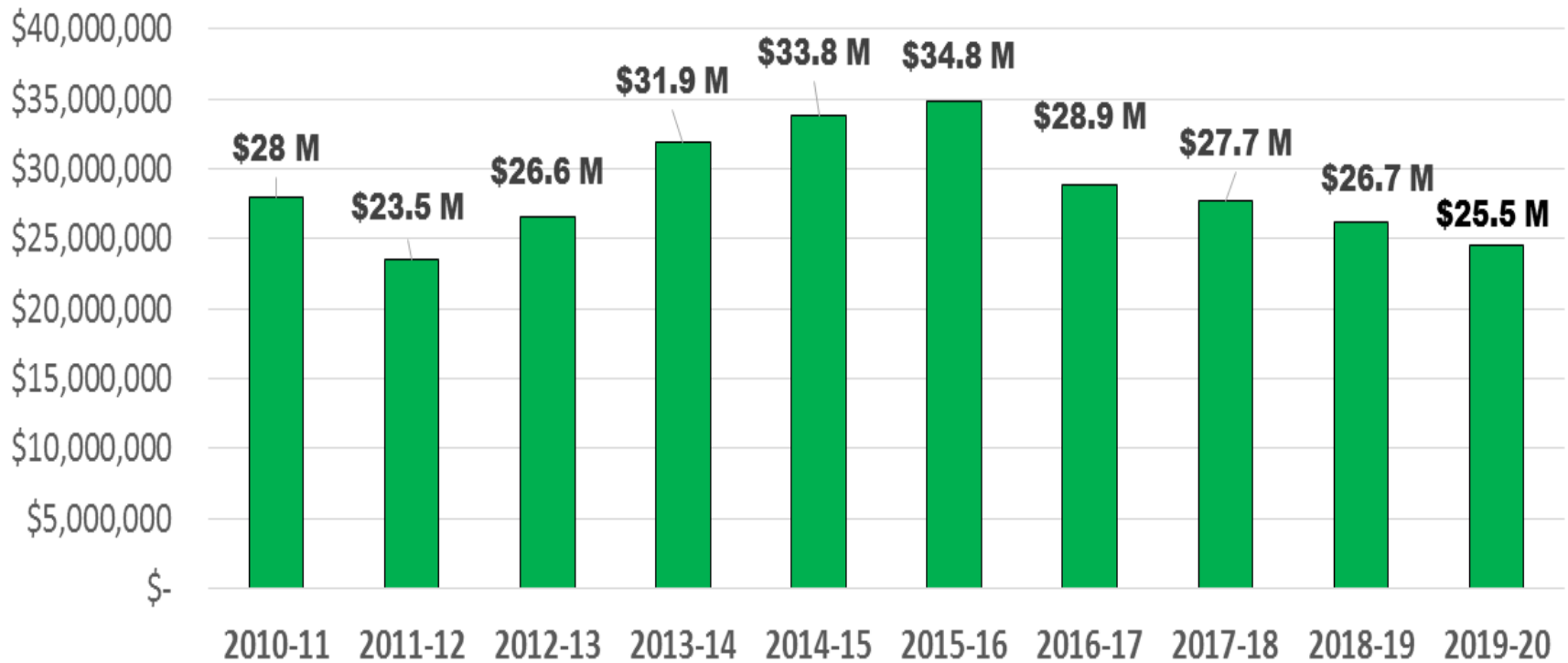
2018-19 Budget

Planned Use of Reserves and Fund Balance

Included in DRAFT 3/1/2018	Budget 2017-18	3/1/2018 Draft 2018-19	Dollar Change
Appropriated Fund Balance	\$ 5,700,000	\$4,800,000	\$ (900,000)
Debt Service Reserve	318,045	531,121	213,076
Workers Compensation Reserve	-	170,000	170,000
Unemployment Reserve	-	41,567	41,567
Tax Certiorari	-	500,000	500,000
Totals	\$6,018,045	\$6,042,688	\$24,643

2018-19 Budget Planned Use of Reserves and Fund Balance

Unassigned Fund Balance and Reserves



2018-19 Tax Cap Calculation

The tax cap simply determines the number of votes needed to pass a school budget.

- If a school district increases the taxes less than or equal to the tax cap, then only a simple majority (50% plus 1 vote) of votes are needed to pass the budget.
- If a school district increases the taxes above the tax cap, then a super majority (60%) of votes are needed to pass the budget.

The tax cap is 1.973% for the 2018-19 fiscal year. This would allow for a tax increase of up to \$ 2,249,690 with a simple majority of positive votes.

Next Steps and Discussion

Next Steps for Staff

- ✓ Continue following the State-aid developments
- ✓ Continue reviewing revenue and expenditure projections
- ✓ Finalize health insurance projection
- ✓ Incorporate feedback on budget and Academic Plan

Questions and Comments



Appendix A – Mandates

Included in Budget Draft 3/1/2018

New Spending Required for Mandates	FTE	Cost	Tax Levy Impact
Registered Nurse (.2 Hebrew Academy/.2 Maimonides)	0.4	26,800	0.02%
Special Ed Teachers (Preschoolers w/ disabilities)	3.0	246,000	0.22%
Special Ed TA's (Preschoolers w/ disabilities)	10.0	482,000	0.42%
Speech Therapist (Preschoolers w/ disabilities)	1.0	82,000	0.07%
ENL Teacher (O'Neal)	1.0	82,000	0.07%
Translation Services (NYSED test accommodations)	-	90,000	0.08%
Total	15.4	\$ 1,008,800	0.88%

Appendix A – Essential Items

Included in Budget Draft 3/1/2018

New Essential Items Request for Spending	FTE	Cost	Tax Levy Impact
Court Liaison (raise the age mandate)	1.0	82,000	0.07%
Social Studies Teacher (Albany High School)	1.0	82,000	0.07%
Secondary Teachers (O'Neal 7th grade team)	4.9	401,800	0.35%
Elementary Teacher (NSES - Gr. K section)	(1.0)	(82,000)	-0.07%
Music Band (.2 Monte/.4 AHS)	0.6	49,200	0.04%
Music General/Chorus (.2 O'Neal/.4 AHS)	0.6	49,200	0.04%
Registered Nurse (.2 AHS Phys Ed)	0.2	13,400	0.01%
Hall Monitors (Albany High School)	3.0	158,400	0.14%
Interscholastic Entry Fees/Dues		22,516	0.02%
Data & Technology (Equip/Contractual/Supplies)		64,200	0.06%
Assistant Principal (PHES)	1.0	132,000	0.12%
Contractual Transportation (Marching Band)		3,000	0.00%
STEM Initiative (new program started 2017-18)		28,125	0.02%
EMAT Teacher Training	-	337,400	0.30%
Staff coming off grant funding*	2.4	225,709	0.20%
Total	13.7	\$ 1,566,950	1.37%

*Staff coming off grants in 2018-19: .5 Literacy Coach; .6 Math Coach; .2 Mentor Coord; .6 College & Career Readiness Coord; .5 Data Coach

Total: Mandates and Essential Items	\$ 2,575,750		
-------------------------------------	--------------	--	--