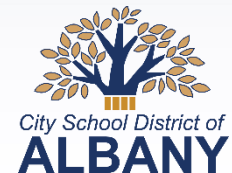


City School District of Albany

Budget Update

Kimberly Rohring, Deputy Superintendent Business and Finance
April 15, 2021



Our guiding principles

Our vision

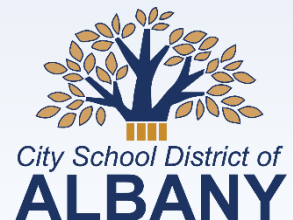
The City School District of Albany will be a district of excellence with caring relationships and engaging learning experiences that provide equitable opportunities for all students to reach their potential.

Our mission

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.

Our goals

- Increase student achievement
- Enhance the delivery of quality instruction
- Build our leadership capacity and increase accountability
- Empower families to support the success of their children
- Partner with our diverse community



Community Priorities

As part of the work with the District's Community Budget Committee this year, the priorities brought forward include:

- Programs to maintain or enhance
 - Highest quality instruction possible; opportunities for learning acceleration
 - Equity as a priority
 - Focus on student achievement; closing learning gaps
 - Social Emotional Learning investments – mental health, wellness – supporting students so post COVID they can excel
 - Bring back AIC as standalone, include in-person instruction and wrap around services; look to add bilingual or multi-lingual support staff
 - TCCE as stand alone

Budget Calendar

April 17	Virtual community budget presentation (10-11 a.m.)
April 19	Board meeting
April 22	Board meeting (budget adoption)
May 6	Budget hearing
May 7	Budget newsletter mailing
May 11	Virtual community budget presentation (6-7 p.m.)
May 18	Budget Vote Day

2020-21 Budget Reductions

2020-21 Adopted Budget	261,568,188
September Salary Reductions	(11,003,537)
September Benefits Reductions	(2,986,466)
September Other Reductions	(1,364,085)
Positions Returned 10/1/2020	600,000
Reduced Budget amount as of September 2020	246,814,100

2021-22 Rollover February 2021

Reduced Budget amount as of September 2020	246,814,100	
Health Insurance Increase	2,646,280	For employees as of January 2021
Contractual Salary Increase	3,260,493	For employees as of January 2021
Summer School	595,630	Funded by grants Summer 2020
Debt Service Increase	1,313,139	Increased costs for short term borrowing for Facilities Project
Transportation Increase	234,345	CDTA & First Student Contractual Increases
Other Adjustments	1,728,412	Supplies, equipment, contract services, OT
Rollover Budget as of February 2021	256,592,399	

2021-22 Adjusted Rollover April 2021

Rollover Budget as of February 2021	256,592,399	
Charter Tuition Increase	1,667,024	Rate increase and grade level expansion
Personnel	12,736,468	Q3 & Q4 additions, including Salary, Health, Pension etc.
Shifted to CRRSA	(835,630)	Summer School & After School Tutoring
Property & Student Accident Insurance Increase	32,943	
BOCES Service Rate Increase	54,663	
Civil Service Fees	20,000	
Current Adjusted Rollover	270,267,867	

Staffing Ratios

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual * 2020-21	Adj Rollover 2021-22
APSAA	44.0	48.0	63.0	63.0	67.0	54.0	56.0
APSUE	685.0	703.0	743.0	764.0	712.0	575.0	606.0
APSTA	872.0	915.0	933.0	976.0	912.0	860.0	920.9
M/C	24.0	33.0	39.0	40.0	40.0	39.0	42.0
N/A	46.0	41.0	49.0	40.0	51.0	50.0	47.0
Total Staff	1671.0	1740.0	1827.0	1883.0	1782.0	1578.0	1671.9
K-12 Enrollment**		8997	9061	8821	8610	8416	8328
Gross Per Student Ratio							
APSAA		187.4:1	143.8:1	140.0:1	128.5:1	155.9:1	148.7:1
APSUE		12.8:1	12.2:1	11.6:1	12.1:1	14.6:1	13.7:1
APSTA		9.8:1	9.7:1	9.0:1	9.4:1	9.8:1	9.0:1
M/C		272.6:1	232.3:1	220.5:1	215.3:1	215.8:1	198.3:1
N/A		219.4:1	184.9:1	220.5:1	168.8:1	168.3:1	177.2:1
Total Staff		5.2:1	5.0:1	4.7:1	4.8:1	5.3:1	5.0:1
* Actual 2020-21 as of December 2020							
**2021-22 Projected Enrollment from Demographics Report April 2021							

2021-22 State Aid

Category	2020-21 Budget	2021-22 Budget	Difference	NOTES
Foundation Aid	\$ 73,505,503	\$ 87,623,757	\$ 14,118,254	Restores \$4.5M Pandemic Aid Adjustment
Charter School Transitional Aid	\$ 1,389,424	\$ 2,062,201	\$ 672,777	Restores aid
Charter School Supp Basic Tutition Aid	\$ 2,182,000	\$ 2,229,000	\$ 47,000	Based on enrollment FY21
Academic Enhancement Aid	\$ 1,247,799	\$ 1,247,799	\$ -	
Private Excess Cost Aid	\$ 3,653,574	\$ 4,055,034	\$ 401,460	Based on student program
Public High Cost Excess Cost Aid	\$ 1,584,136	\$ 1,616,809	\$ 32,673	Based on student program
Community Schools Setaside	\$ 4,449,735	\$ 4,449,735	\$ -	Set Aside from Foundation Aid
Building Aid	\$ 12,417,254	\$ 12,675,404	\$ 258,150	Based on est from Fiscal Advisor
Transportation Aid	\$ 8,359,001	\$ 6,357,301	\$ (2,001,700)	Adjusted for anticipated actual expense FY21
BOCES Aid-Special Service	\$ 4,113,370	\$ 4,655,808	\$ 542,438	
Textbook Aid	\$ 702,054	\$ 683,331	\$ (18,723)	Based on enrollment
Computer Software	\$ 204,103	\$ 199,024	\$ (5,079)	Based on enrollment
Hardware & Technology	\$ 241,112	\$ 238,890	\$ (2,222)	Based on enrollment
Library AV Loan Program	\$ 85,156	\$ 83,038	\$ (2,118)	Based on enrollment
TOTAL	\$ 114,134,221	\$ 128,177,131	\$ 14,042,910	

FY22 restored pandemic aid adjustment in FY21 (\$4.5M in Foundation Aid)



Proposed Revenue – Adopted State Budget

	2020-21 Budgeted Revenue	2021-22 Revenue Adopted State Budget	Difference	NOTES
Local	\$131,607,833	\$ 131,006,676	\$ (601,157)	Flat (0%) Tax Levy
State	\$114,134,221	\$ 128,177,131	\$ 14,042,910	Restores Pandemic Aid Funding Adjustment (\$4.5M)
Federal	\$ 6,344,232	\$ 620,000	\$ (5,724,232)	CARES Funds in FY21 only; reduction in Medicaid Reimbursement
Other	\$ 9,481,902	\$ 6,739,500	\$ (2,742,402)	Includes \$600K in restricted reserves, also use and service fees, interest, insurance rebates, etc.
TOTAL	\$261,568,188	\$ 266,543,307	\$ 4,975,119	

FY22 Revenue – Recurring vs. One Time

Total Recurring Revenue	\$ 265,943,307
Total One Time Revenue	\$ 600,000
TOTAL	\$ 266,543,307

One time revenue includes use of restricted reserve

Difference Adjusted Rollover to Revenue

Adjusted Rollover Budget	\$ 270,267,867
Estimated Revenue - State Adopted Budget	\$ 266,543,307
Difference	\$ (3,724,560)

Option A

Program	Cost
Albany International Center	\$ 1,796,260
Learning Acceleration	\$ 3,608,110
Virtual Academy	\$ 1,725,332
* Technology & Data	\$ 3,153,185
Operations Support	\$ 778,333
School Improvement	\$ 1,012,803
Safety and Security	\$ 1,448,738
Health/Wellness/SEL	\$ 132,000
Special Education Programming	\$ 1,872,000
TOTAL	\$ 15,526,761

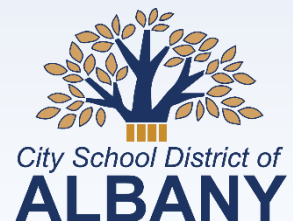
* Technology & Data includes \$2.5M one-time hardware expense



Option B

Program	Cost
Albany International Center	\$ 1,796,260
Learning Acceleration	\$ 5,905,110
Virtual Academy	\$ 1,725,332
* Technology & Data	\$ 3,153,185
Operations Support	\$ 778,333
School Improvement	\$ 572,803
Safety and Security	\$ 2,086,738
Health/Wellness/SEL	\$ 132,000
Special Education Programming	\$ 1,872,000
TOTAL	\$ 18,021,761

* Technology & Data includes \$2.5M one-time hardware expense



Academic Plan Costs

	Option A	Option B
Cost for Plan	\$ 15,526,761	\$ 18,021,761
Adjusted Rollover Budget	\$ 270,267,867	\$ 270,267,867
TOTAL FY22 Budget	\$ 285,794,628	\$ 288,289,628
Estimated Revenue - State Adopted Budget	\$ 266,543,307	\$ 266,543,307
Difference	\$ (19,251,321)	\$ (21,746,321)

Options for Funding Difference

Appropriated Fund Balance	\$ 5,717,081	One Time Funds; Available as of June 30, 2020
Tax Levy Increase	\$ 1,874,200	Levy Limit 1.56%; Scenarios next slide
CRRSA Federal Grant Funds	\$ 13,504,891	One Time Federal Funds thru Sept 2023
ARP Federal Grant Funds	\$ 32,846,394	One Time Federal Funds thru Sept 2024

Tax Levy Scenarios

Dollar Difference	Percent Increase
\$ 2,402,377	2.00%
\$ 1,874,200	1.56%
\$ 1,201,188	1.00%
\$ 1,141,129	0.95%
\$ 960,951	0.80%
\$ 600,594	0.50%

* 2% levy increase requires supermajority voter approval of budget

Tax-Levy Five-Year History

2016-17	Tax-levy increase	0.00%
2017-18	Tax-levy increase	0.00%
2018-19	Tax-levy increase	1.33%
2019-20	Tax-levy increase	1.99%
2020-21	Tax-levy increase	1.96%
Average annual increase over five years		1.06%

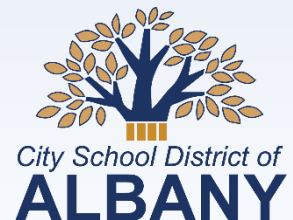
* The district's tax-levy increase has been less than 2% for each of the last seven years

CRRSA Funds–One Time Federal Funds

Allocation Per NYSED State Aid Run April 2021: \$13,504,891

Some of the things these funds may be able to be used for include:

- Accelerated learning – addressing learning loss
- Upgrading ventilation systems
- Instructional technology
- Social emotional supports



ARP Funds—One Time Federal Funds

Allocation Per NYSED State Aid Run April 2021: \$32,846,394

Some of the things these funds may be able to be used for include:

- Summer Learning
- Extended School Year
- Comprehensive After School Programs
- Accelerated Learning
- Protecting Health and Safety of Students and Staff (i.e. Mechanical and Ventilation systems)

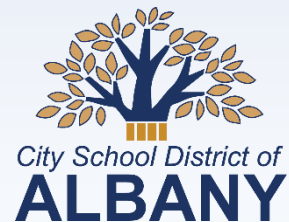


Multi-Year Revenue Scenario – 0% Tax Levy Increase FY22

	2020-21 Budgeted Revenue	2021-22 Proposed Revenue	2022-23 Projected Revenue	2023-24 Projected Revenue	2024-25 Projected Revenue	Notes
Local	\$131,607,833	\$ 131,006,676	\$132,207,864	\$ 133,253,222	\$ 134,278,554	Assumes 0% tax levy increase FY21, 1% increase FY23, FY24, FY25
State	\$114,134,221	\$ 128,177,131	\$132,098,893	\$ 136,562,688	\$ 139,323,138	Assumes 3% inc Foundation Aid FY23, FY24, FY25, Building & Transport aid est
Federal	\$ 6,344,232	\$ 620,000	\$ 770,000	\$ 920,000	\$ 920,000	CARES in FY21 only
Other	\$ 9,481,902	\$ 6,739,500	\$ 8,554,500	\$ 8,514,500	\$ 9,239,500	Appropriated FB \$2M FY 23 & FY24, Increase to \$3M in FY25; Also includes \$600K in restricted reserves
TOTAL	\$261,568,188	\$ 266,543,307	\$273,631,258	\$ 279,250,409	\$ 283,761,192	
Federal One Time Funds						
CRRSA	\$ -	\$ 13,504,891	\$ -	\$ -	\$ -	Includes \$2.5M one time Technology Hardware
ARP		\$ 11,746,430	\$ 10,549,982	\$ 10,549,982	\$ -	Based on ARP criteria
Total w Federal Grants		\$ 291,794,628	\$284,181,240	\$ 289,800,391	\$ 283,761,192	

One Time Federal Funds (CRRSA (end FY23) and ARP (FY24)) are accounted for in Special Aid, not the General Fund and are not captured here; any recurring expenses funded by those grant dollars will have to be absorbed by FY25 into the general fund

Three year phase in of fully funded foundation aid is not legislatively mandated as part of the 2021-22 budget

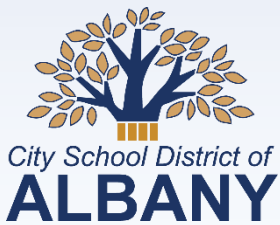


Multi-Year Revenue Scenario—0% Tax Levy Increase FY22 - FY24

	2020-21 Budgeted Revenue	2021-22 Proposed Revenue	2022-23 Projected Revenue	2023-24 Projected Revenue	2024-25 Projected Revenue	Notes
Local	\$131,607,833	\$ 131,006,676	\$131,006,676	\$ 130,838,833	\$ 131,840,021	Assumes 0% tax levy increase FY22-24, 1% increase FY25
State	\$114,134,221	\$ 128,177,131	\$132,098,893	\$ 136,562,688	\$ 139,323,138	Assumes 3% inc Foundation Aid FY23, FY24, FY25, Building & Transport aid est
Federal	\$ 6,344,232	\$ 620,000	\$ 770,000	\$ 920,000	\$ 920,000	CARES in FY21 only
Other	\$ 9,481,902	\$ 6,739,500	\$ 8,554,500	\$ 8,514,500	\$ 9,239,500	Appropriated FB \$2M FY 23 & FY24, Increase to \$3M in FY25; Also includes \$600K in restricted reserves
TOTAL	\$261,568,188	\$ 266,543,307	\$272,430,069	\$ 276,836,021	\$ 281,322,659	
Federal One Time Funds						
CRRSA	\$ -	\$ 13,504,891	\$ -	\$ -	\$ -	Includes \$2.5M one time Technology Hardware
ARP		\$ 11,746,430	\$ 10,549,982	\$ 10,549,982	\$ -	Based on ARP criteria
Total w Federal Grants		\$ 291,794,628	\$282,980,051	\$ 287,386,003	\$ 281,322,659	

One Time Federal Funds (CRRSA (end FY23) and ARP (FY24)) are accounted for in Special Aid, not the General Fund and are not captured here; any recurring expenses funded by those grant dollars will have to be absorbed by FY25 into the general fund

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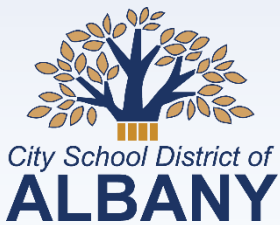


Multi-Year Revenue Scenario—1% Tax Levy Increase Annually

	2020-21 Budgeted Revenue	2021-22 Proposed Revenue	2022-23 Projected Revenue	2023-24 Projected Revenue	2024-25 Projected Revenue	Notes
Local	\$131,607,833	\$ 132,207,864	\$133,421,065	\$ 134,478,554	\$ 135,516,139	Assumes 1% tax levy increase each year
State	\$114,134,221	\$ 128,177,131	\$132,098,893	\$ 136,562,688	\$ 139,323,138	Assumes 3% inc Foundation Aid FY23, FY24, FY25, Building & Transport aid est
Federal	\$ 6,344,232	\$ 620,000	\$ 770,000	\$ 920,000	\$ 920,000	CARES in FY21 only
Other	\$ 9,481,902	\$ 6,739,500	\$ 8,554,500	\$ 8,514,500	\$ 9,239,500	Appropriated FB \$2M FY 23 & FY24, Increase to \$3M in FY25; Also includes \$600K in restricted reserves
TOTAL	\$261,568,188	\$ 267,744,495	\$274,844,458	\$ 280,475,741	\$ 284,998,777	
Federal One Time Funds						
CRRSA	\$ -	\$ 13,504,891	\$ -	\$ -	\$ -	Includes \$2.5M one time Technology Hardware
ARP		\$ 10,545,242	\$ 11,150,576	\$ 11,150,576	\$ -	Based on ARP criteria
Total w Federal Grants		\$ 291,794,628	\$285,995,034	\$ 291,626,317	\$ 284,998,777	

One Time Federal Funds (CRRSA (end FY23) and ARP (FY24)) are accounted for in Special Aid, not the General Fund and are not captured here; any recurring expenses funded by those grant dollars will have to be absorbed by FY25 into the general fund

Three year phase in of fully funded foundation aid is not legislatively mandated as part of the 2021-22 budget



Next Steps

- Respond to board questions and incorporate feedback received
- Finalize Proposed Budget for 2021-22

Questions



City School District of
ALBANY