



# City School District of Albany

## **2011-12 Budget**

February 3, 2011

Dr. Raymond Colucciello, Superintendent  
William Hogan, Assistant Superintendent for Business Affairs

# Agenda for Presentation

- Governor's State Aid Proposal
- Current Budget Estimates for 2011-12
- Reserves and Fund Balance
- Review Guidelines for Program Review
- Handout on Programs (Mandates vs. Enhancements vs. Enrichments)
- Discussion
  - Which programs would the Board like presented during budget deliberations?
  - Other comments/questions

# Governor's State Aid Proposal 2011-12

<i>Description</i>	<i>2010-2011</i>	<i>Gov. Proposal 2011-2012</i>	<i>Dollar Increase</i>	<i>Percent Increase</i>
Foundation Aid	\$ 56,687,197	\$56,687,197	\$ -	0.00%
Universal Pre-Kindergarten	2,265,850	2,265,850	-	0.00%
Supplemental Aid	-	-	-	
Tax Limitation	-	-	-	
BOCES	5,298,352	5,232,215	(66,137)	-1.25%
High Cost Excess Cost	373,162	1,090,253	717,091	192.17%
Private Excess Cost	4,233,498	4,447,791	214,293	5.06%
Building			-	
Transportation	4,409,545	4,812,953	403,408	9.15%
Hardware & Technology	203,210	208,171	4,961	2.44%
Software, Library, Textbook	968,484	977,453	8,969	0.93%
Charter School Transition	5,282,111	3,762,852	(1,519,259)	-28.76%
Less: Deficit Reduction	(4,138,468)	(13,463,153)	(9,324,685)	225.32%
<b>Subtotal</b>	<b>\$ 75,582,941</b>	<b>\$ 66,021,582</b>	<b>\$ (9,561,359)</b>	<b>-12.65%</b>
Add: Building Aid	6,458,777	11,761,879	\$ 5,303,102	82.11%
<b>Total</b>	<b>\$ 82,041,718</b>	<b>\$ 77,783,461</b>	<b>\$ (4,258,257)</b>	<b>-5.19%</b>

# Current Budget Estimates 2/3/2011

<i>Cost Drivers</i>	2011-12	2011-12	2011-12
Triborough Amendment for Teachers	\$ 1.4 million		
Triborough Amendment for Support Staff	.2 million		
Health Insurance	2.2 million		
Increases in Pension Costs	3.2 million		
Charter School Mandate (freeze lifted)	5.0 million		
Total Projected Growth in Budget from Mandates		\$ 12.0 million	
Less: Federal Jobs Bill Aid		(2.6 million)	
Less: Retirements Savings		(2.1 million)	
Other Budget Reductions		TBD	
Net changes in Expenses			\$ 7.3 million
<b>Revenues</b>			
State-Aid Reduction		(\$4.3 million)	
CPI (1.6%)		1.7 million	
Net decrease in Revenues			2.6 million
<b>Preliminary Deficit as of 2/3/11</b>			<b>\$ 9.9 million</b>

**Mandate Relief?**

# CSDA's Reserves 2009-10

<b>Reserves</b>	<b>2009-10 Amount</b>	<b>Percent of Budget</b>
Workers' Compensation	\$ 170,000	0.08%
Unemployment	41,600	0.02%
Debt Service	7,342,300	3.62%
Tax Certiorari	1,798,000	0.89%
Employee Benefits	9,550,000	4.71%
	<hr/> 18,901,900	9.32%

After Debt Service and Employee Benefits (which are targeted to liabilities), only 1% remains.

# CSDA's Fund Balances 2009-10

<b>Fund Balances</b>	<b>2009-10 Amount</b>	<b>Percent of Budget</b>
Designed for 2010-11 Budget	\$ 6,000,000	2.96%
Unreserved/Undesignated	15,418,884	7.60%
	<u>\$ 21,418,884</u>	<u>10.56%</u>

The actual amount available is the Unreserved/Undesignated Fund Balance which is 7.60% of budget. The SED guideline is only 4%. Given all the fiscal uncertainties, numerous school districts throughout the State are holding on to savings above the 4% guideline.

# CSDA'S Planned Use of Fund Balance and Reserves (This Year)

2010-2011 Projected Use of Resources	2009-10	2010-11
Fund Balance	\$ 3,375,000	\$ 6,000,000
Debt Reserve	817,000	2,080,000
Employee Benefit Reserve	-	612,000
Totals	\$ 4,192,000	\$ 8,692,000

The 2010-11 budget assumes that the use of reserves increases by \$4.5 million to \$8.69 million.

# Guidelines for Program Review

- Is it mandated?
- How many students are impacted?
- Is the program currently successful? (% of students passing)
- Can the program be reduced and brought back later? (Alternate year offering.)
- Are students in the program completing the sequence?
- What level of savings is realized with the elimination?
- What is the community sentiment for the program?
- Is there support for the reduction or elimination?

See handout for programs (mandated, enhancement, enrichments)

# Discussion

- Board comments/questions on budget
- What program(s) does the Board want to review?
- What new program(s) does the Board want to explore?