

Quarterly Finance Update

October 27, 2021

Jaime Alicea, Superintendent of Schools

AGENDA



- I. Q1 Budget Status
- II. 2021-22 Budget Transparency
- III. Federal Funding Updates
 - I. CARES Act
 - II. CRRSA
 - III. ARPA
- IV. Advocacy



General Fund Budget Status Report Syracuse City School District Fiscal Year 2021-22

First Quarter

July – September 2021

Quarter I Highlights

- **Revenue** collected of \$18.9 million is 4.1% of the annual budget.
- **Tax collections** delay – subsequent receipts for August & September will be posted on Q2 Budget Status report
- **Summer School 2021** expense budgeted and paid with federal funds (Dept 23300)
- While we claimed most expenses on **CARES Act** in 2020-21, there is some residual spending (less than \$500k) in the current year and Revenue of \$1.6 million will be recognized
- Expecting **Charter Tuition** to be at or below budget this year. Rate is slightly higher than planned and actual enrollment has not yet been reported

Quarter I Highlights

- **Staffing shortages** due to vacant positions and limited candidate applications will likely result in wages less than budget this year
- **Quarantine** requirements for staff is worsening the staff shortage and is increasing reliance on substitutes, coaches, and content specialists to cover classrooms
- **Driver shortages** require changes to routes and operations which may result in fluctuating transportation expense this year
- Transportation Purchase Orders are not reflected in this report but contracts with **First Student and Centro** are encumbered and will be Q2 report

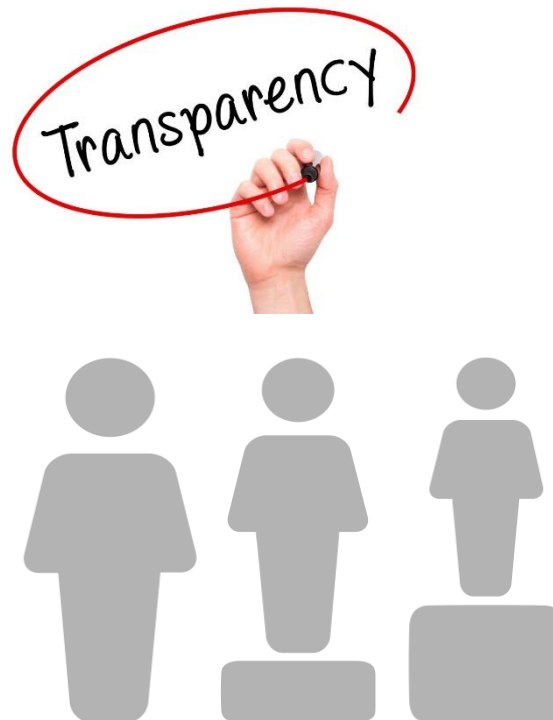
Quarter I Highlights

- **Increased spending Q1** on PPE, cleaning supplies and custodial needs to ensure adequate stock on hand for the winter months
- **Supply chain** delays impacting technology orders, supplies & materials and food products
- **2021-22** will be difficult to predict and forecast financial results. In January we will begin reporting full financial projections
- **2021-22 Budget Amendment** proposed to more accurately reflect planned General Fund Revenue and Expense for items resolved after the budget was adopted. The Office of the State Comptroller (OSC) recommends amending budgets for known significant changes

2021-22 Budget Transparency

School Equity & Transparency:

- Reporting required by NYS Division of Budget
- Financial Data from the 2021-22 Budget (3rd year)
- ***NOT ESSA Transparency*** – ESSA Transparency will be separate reporting on **2020-21 ACTUAL** Data due later this year

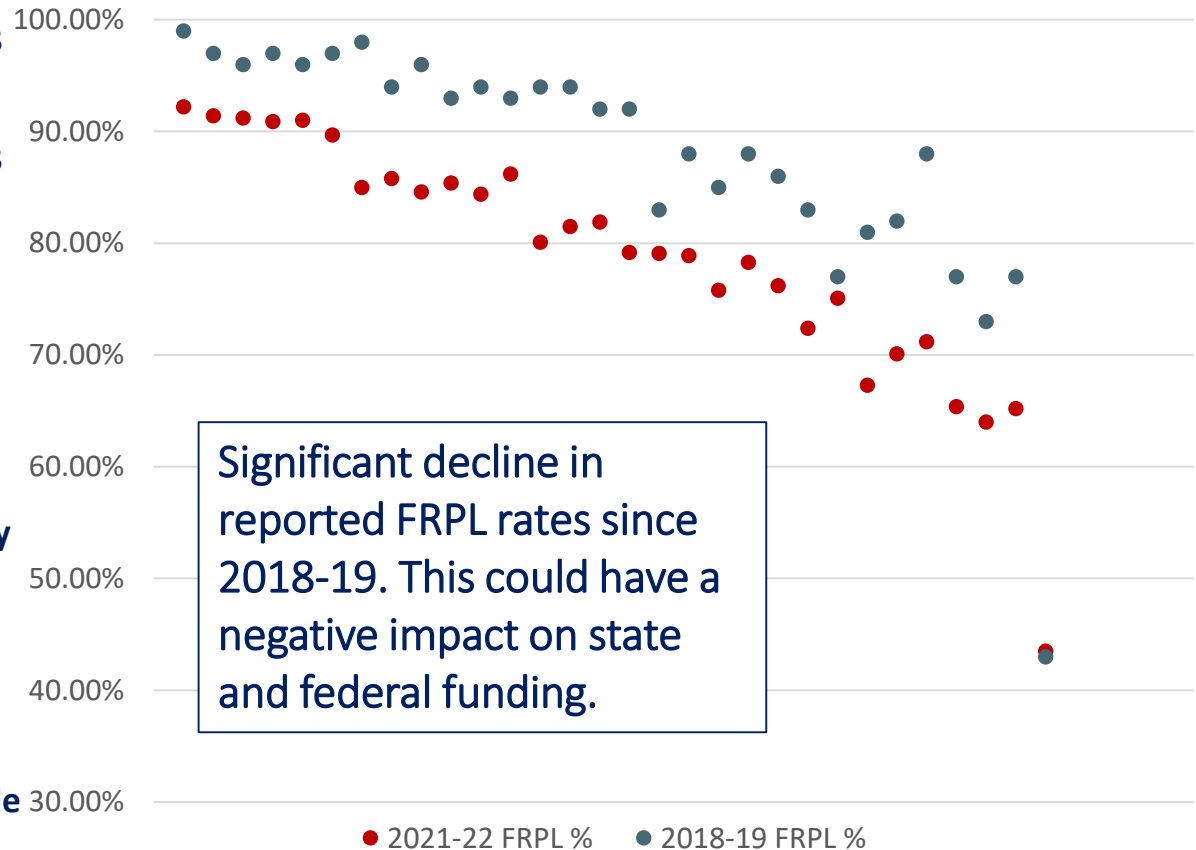


Free & Reduced Price Lunch

- 10 Schools with > 85% of students eligible for FRPL
- 15 Schools with > 80% of students eligible for FRPL
- 1 School FRPL < 60%

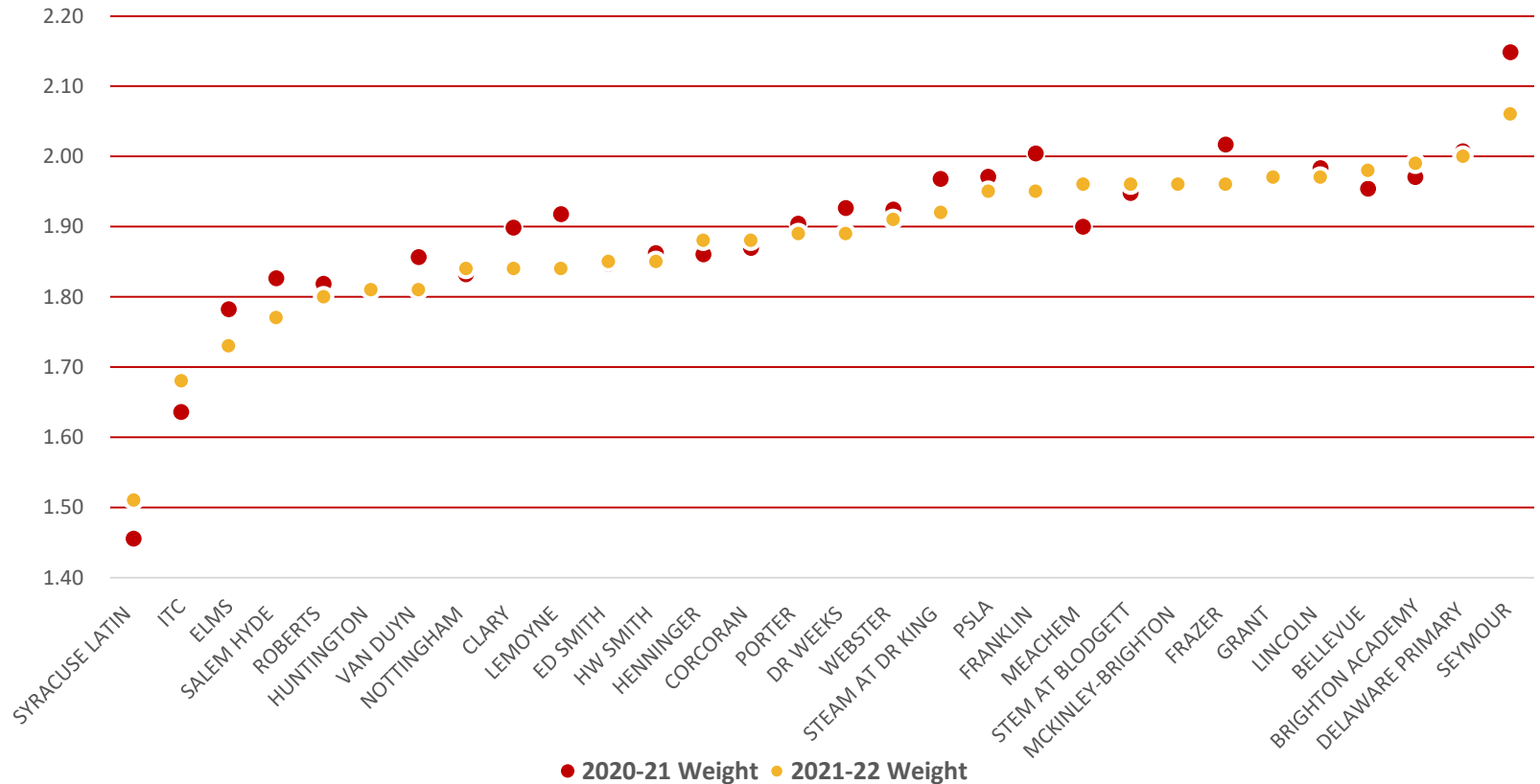
Average FRPL Rates:

FY22	FY21	FY20	FY19	
84%	87%	88%	91%	Elementary
70%	72%	76%	83%	K-8
84%	85%	89%	92%	Middle
76%	77%	79%	86%	High
78%	80%	83%	88%	Districtwide

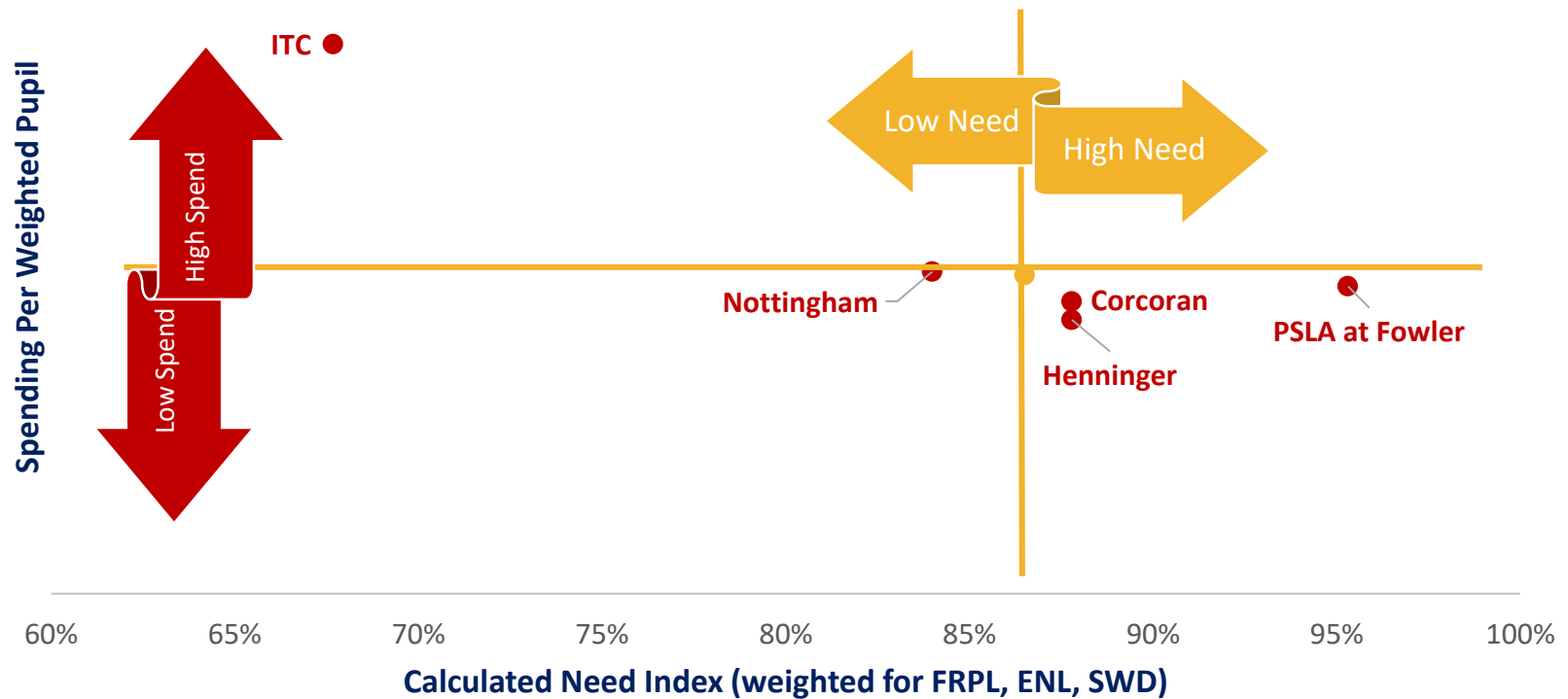


Calculated Pupil Weights by School

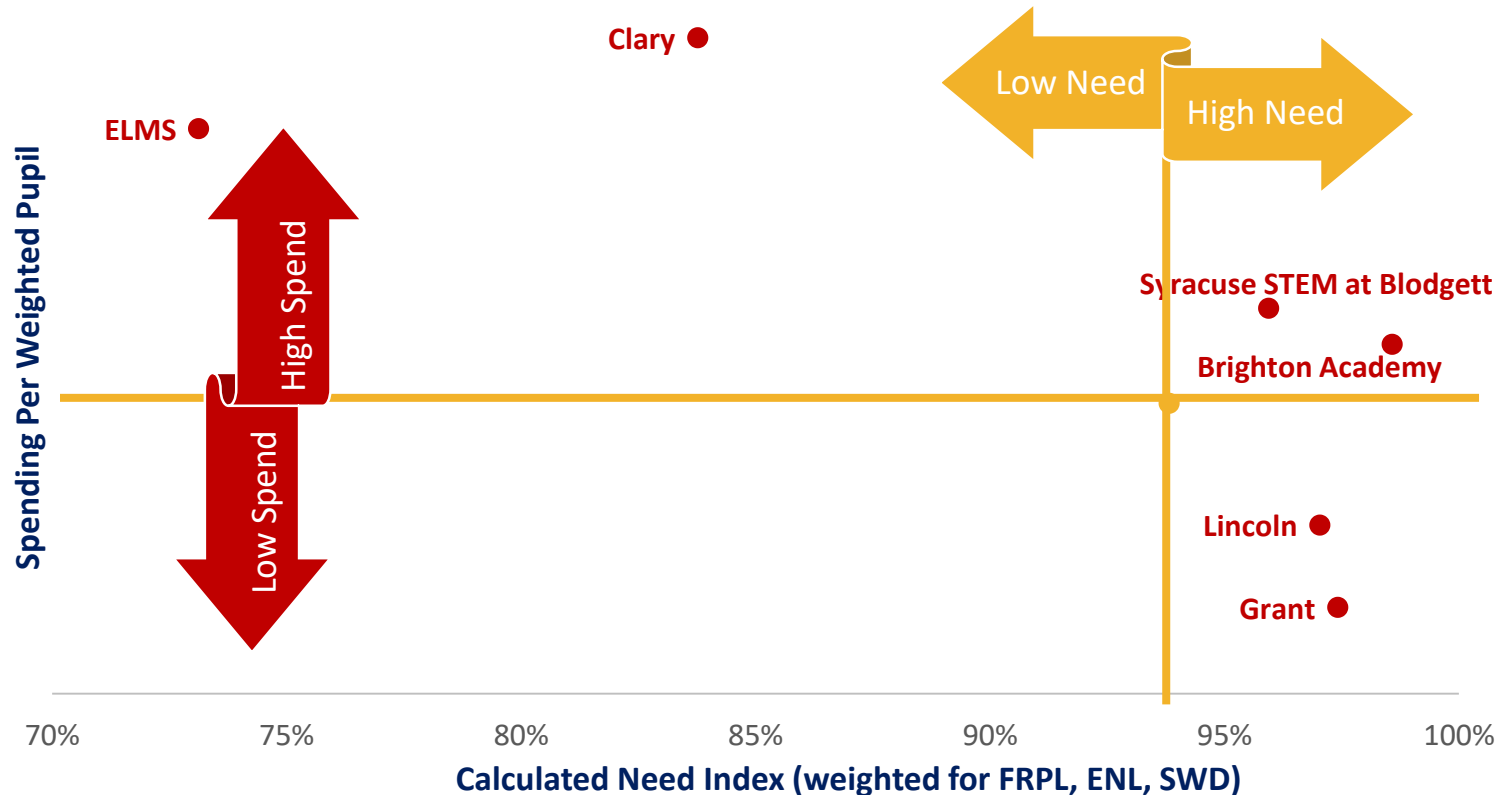
<-----Least to Most Needy Schools ----->



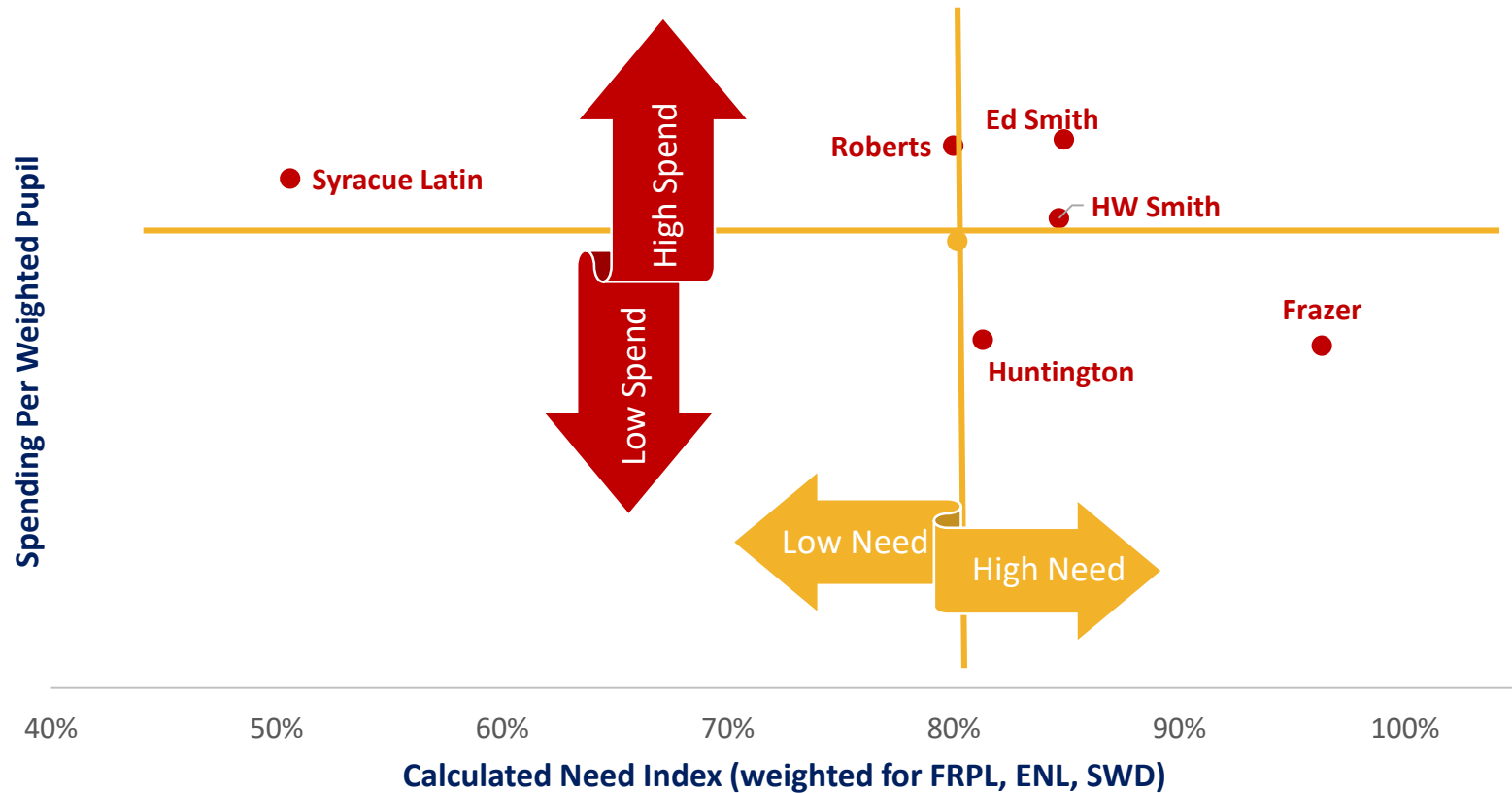
High School Spending Per Weighted Pupil Need Index



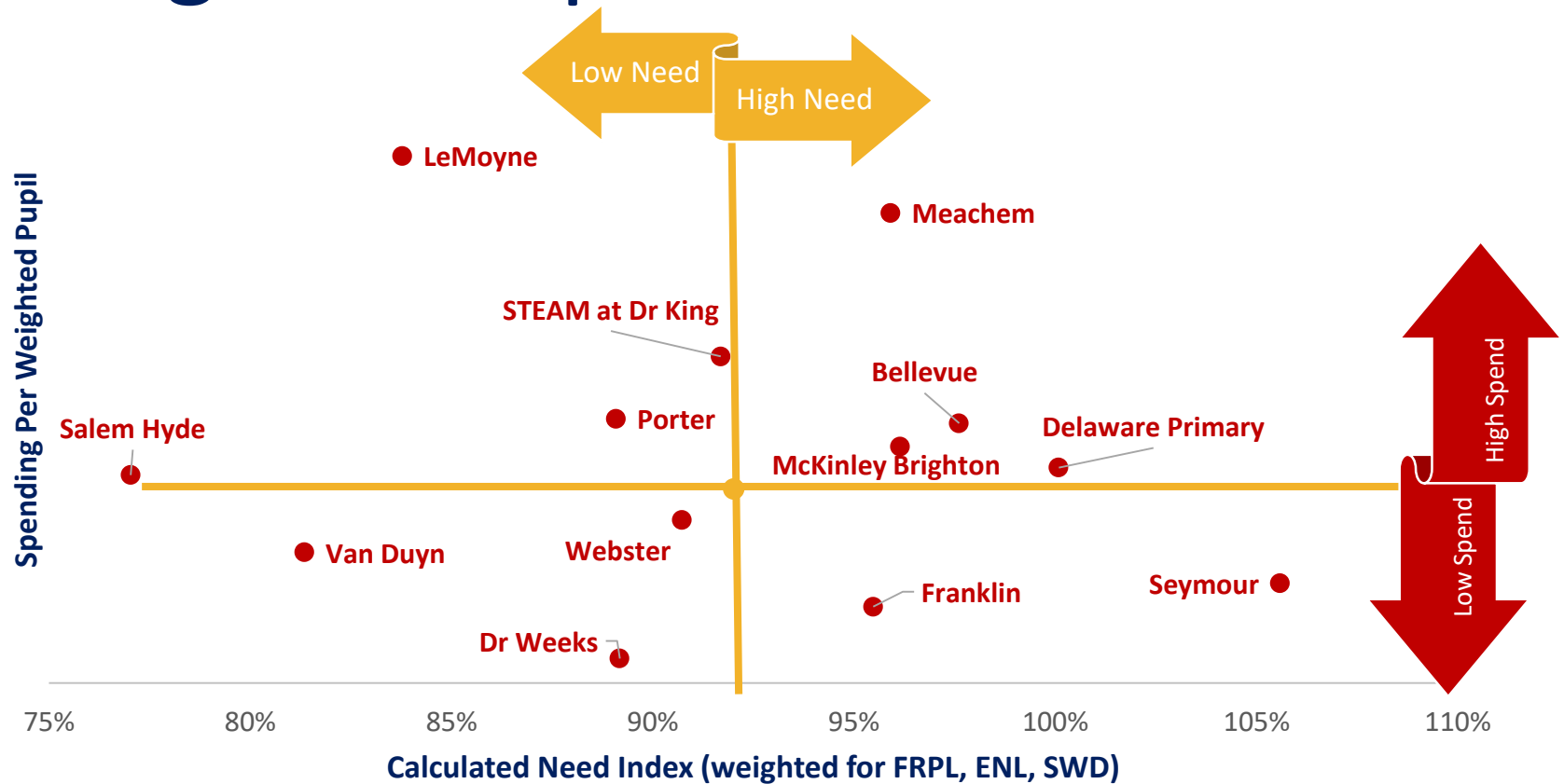
Middle School Spending Per Weighted Pupil Need Index



K-8 School Spending Per Weighted Pupil Need Index

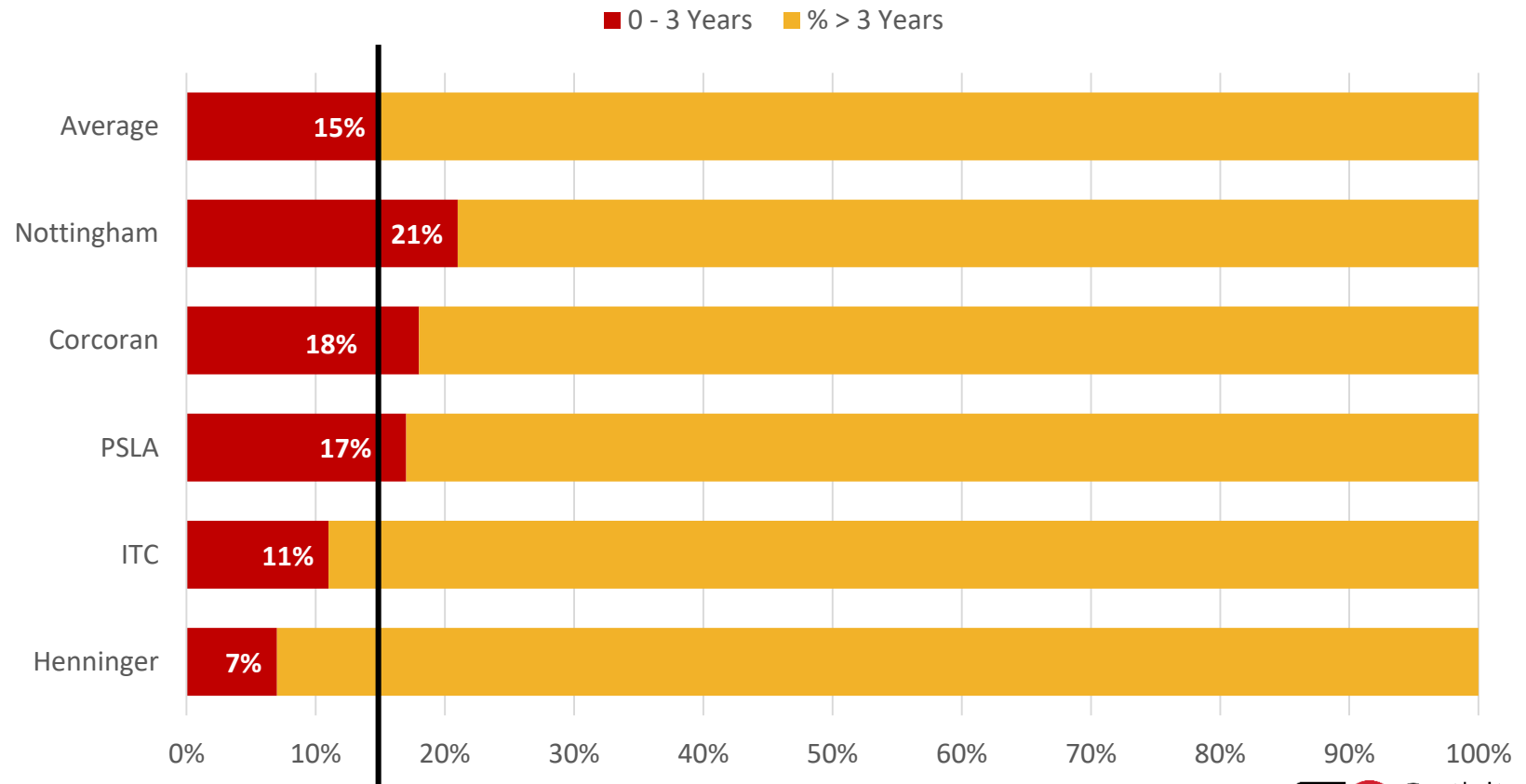


Elementary School Spending Per Weighted Pupil Need Index

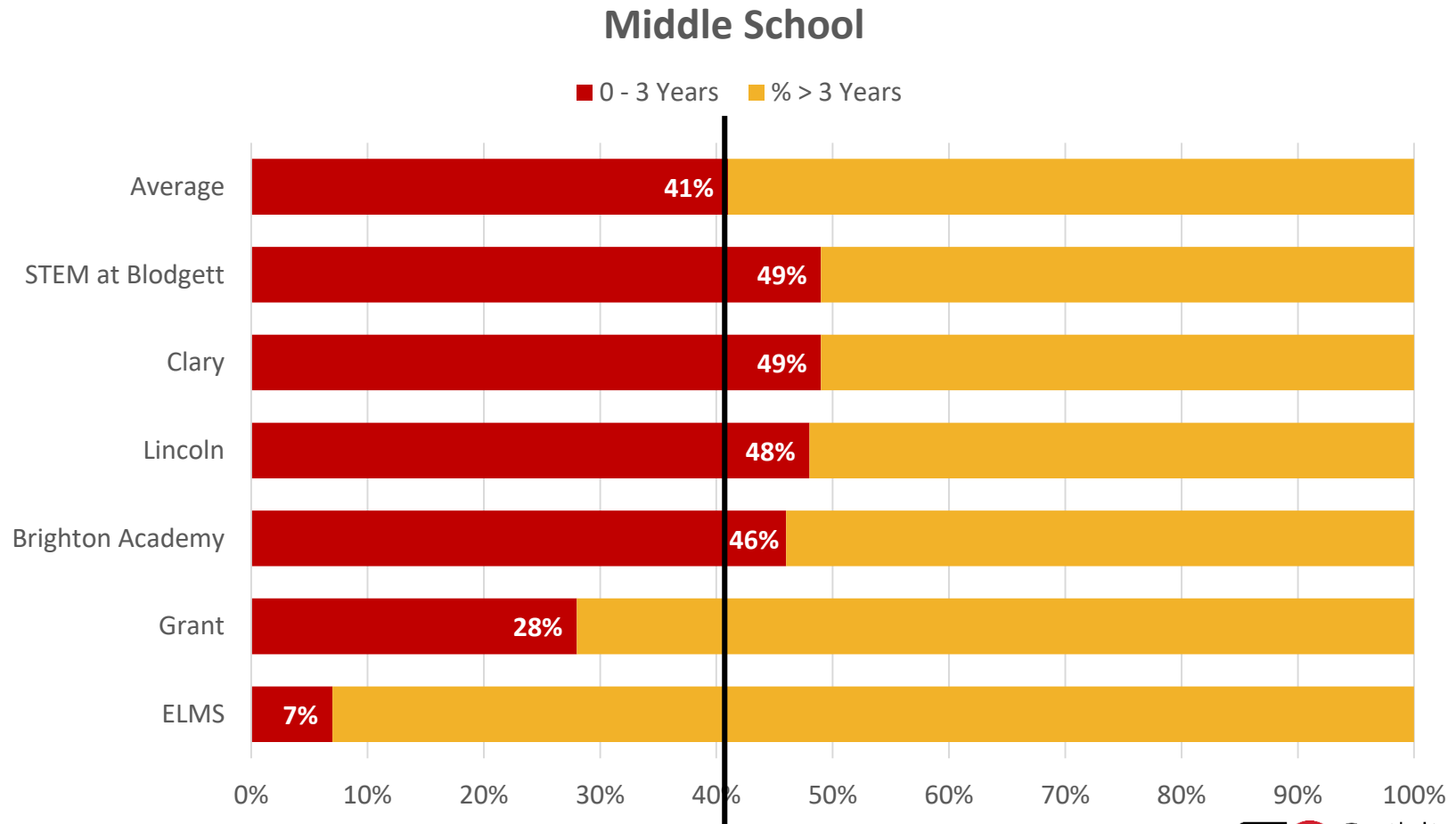


Teacher Years of Experience

High School

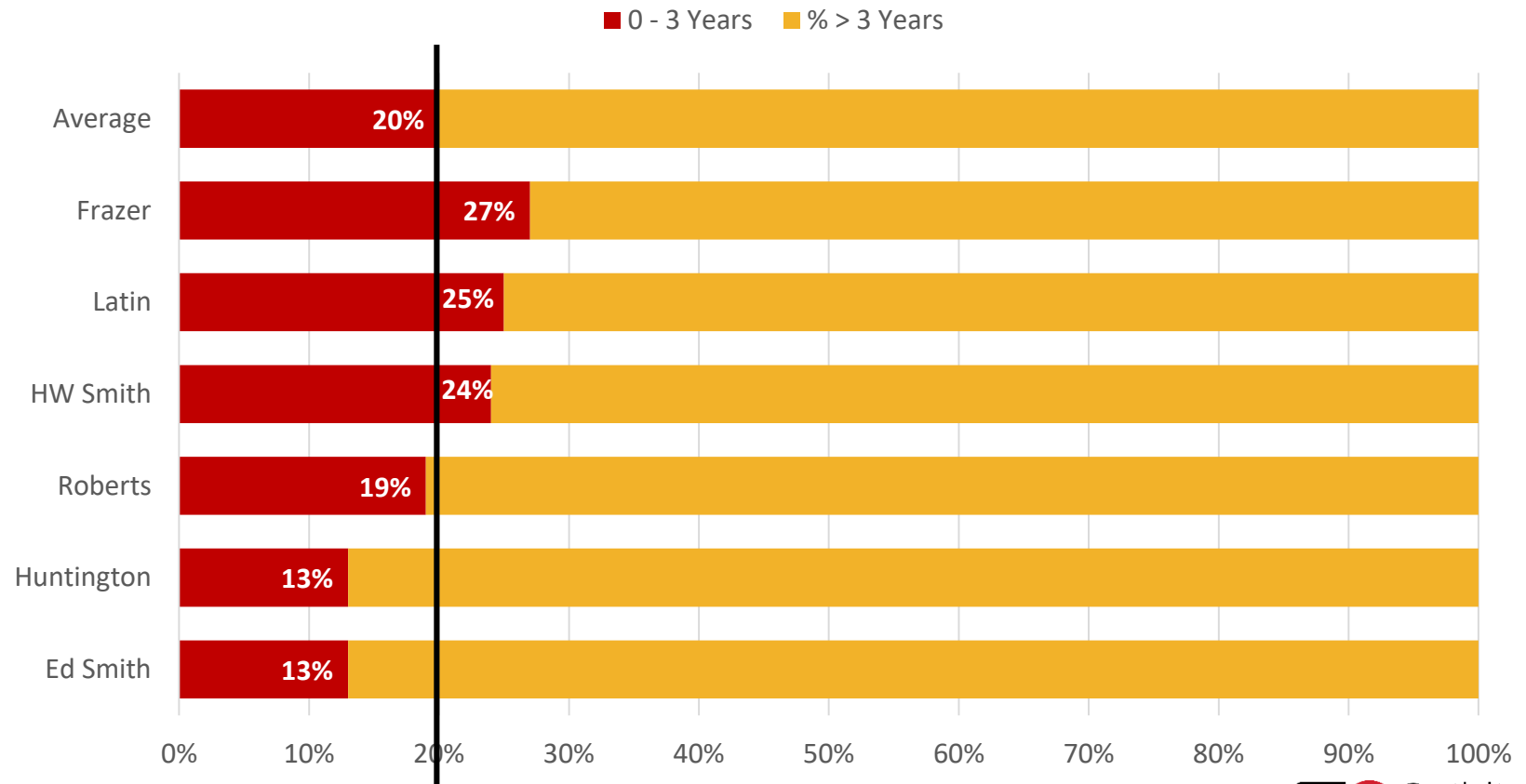


Teacher Years of Experience



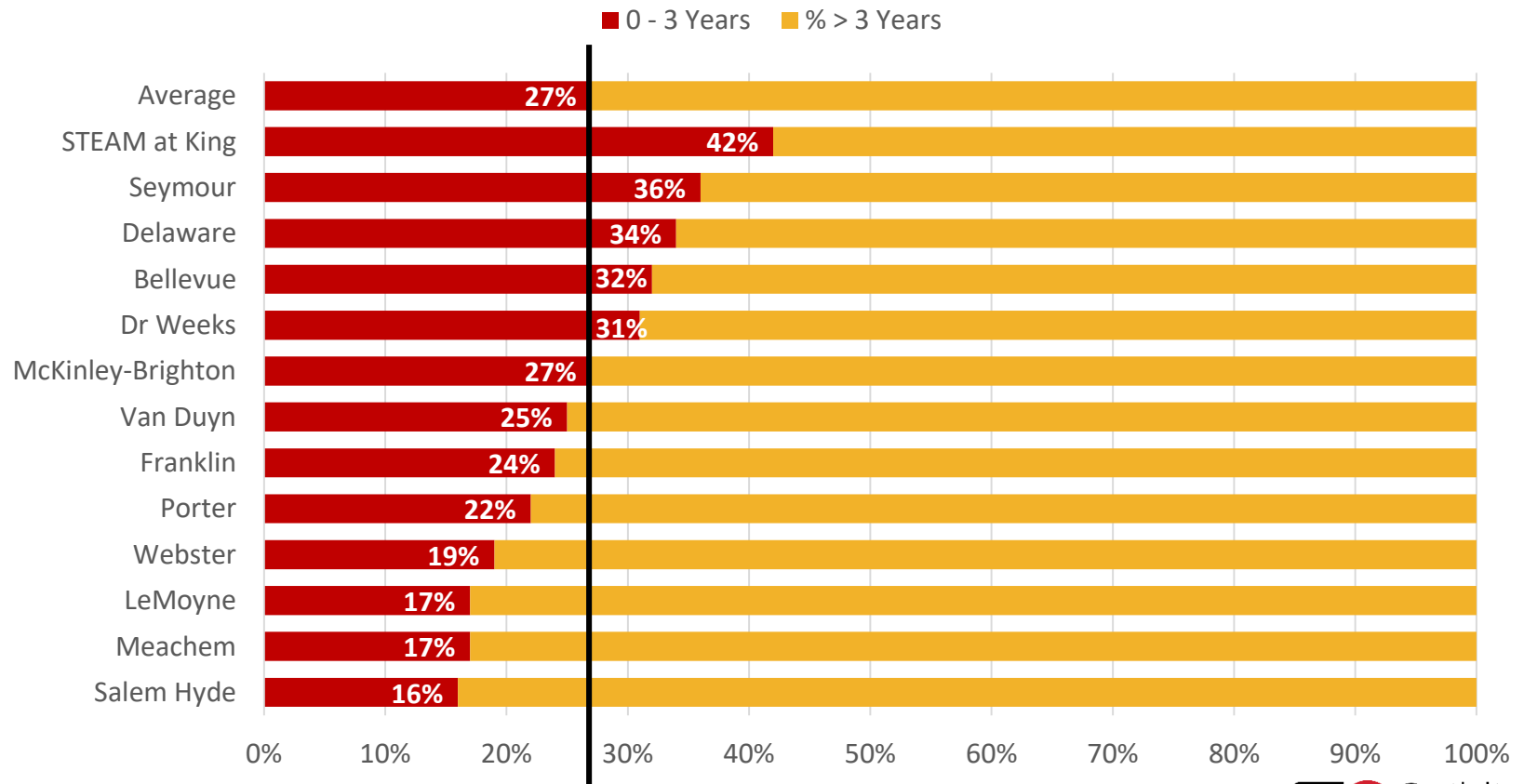
Teacher Years of Experience

K – 8 School



Teacher Years of Experience

Elementary School



In Conclusion ...

- Nine High Need and Low Funded Schools – Franklin, Seymour, Huntington, Frazer, Grant, Lincoln, Corcoran, Henninger, and PSLA
- Of these nine, two are also Significantly High Need and Significantly Low Funded –**Seymour and Frazer** (*Last year also PSLA & Franklin*)
- Spending Per Pupil is Mostly Impacted by
 - Enrollment
 - Teacher Salary / Years of Experience
 - Programs
 - Accountability Status & turnaround requirements
 - Volunteer and community services
- Our most needy schools, however you define and calculate need, may have the least senior teaching staff. This is partly due to receivership rules requiring ½ staff to change
- Budget Transparency only measures and compares schools within a district, it does not compare like schools across the state
- Questions received from SED with responses due November 13th

Federal Funding Update

Funding Source

\$ in Millions

■ CARES Act

\$ 16.2

■ CRRSA

48.4

■ ARPA

108.8

4 Year Total

\$ 173.4

CARES Act – Coronavirus Aid, Relief, and Economic Security

- Funding provided in Spring of 2020 to support the ability of Local Educational Agencies (LEAs) to continue to provide educational services to their students and to support the ongoing functionality of agency
- In NYS CARES funding was offset by a dollar-for-dollar reduction in State Aid in the 2020-21 school year
- Syracuse City School District was awarded \$16.2 million dollars in CARES funding
- CARES funding was required to be accounted for in the District General Fund which is not how federal grant funds have traditionally been treated

CARES Act Spending

Category	Description	Expense
Social Emotional Support	Social Workers, SW Assistants, Psychologists, and Hillside Work Scholarship & Syracuse Model Neighborhood	\$ 8,846,825
Academic Support	Reading Intervention TA's & Supplies	4,414,345
Health Services	School Health Attendants	1,069,387
Technology	Wifi Hotspots	1,019,544
Non-Public Allocation	Data Access Subscriptions and various supplies	<u>379,053</u>
	Subtotal Spent to Date	\$15,729,156
Remaining to Spend		423,878
	Total	\$16,153,034

CRRSA Spending Update

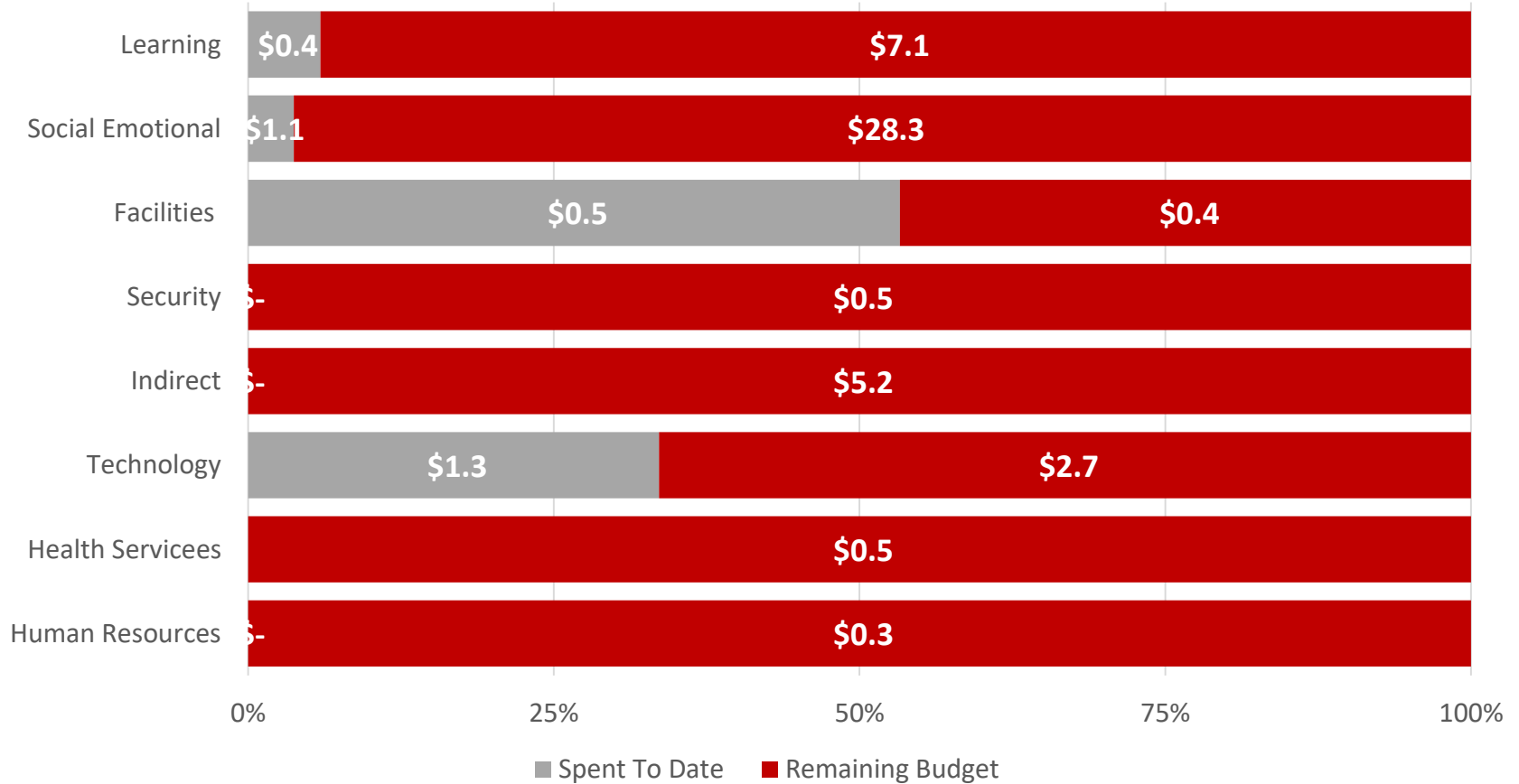
Overview of Budget of CRRSA

- \$48.4 million to be spent by September 2023
- Plan is to spend it by June 2023 and then some expenses will shift in year 3 to ARPA and General Fund
- CRRSA essentially helped fill the gap left when CARES Act funds expired
- Funding 154 positions of which 42 are new

Category	Budget Y1	Budget Y2
Learning	\$ 3.96	\$ 3.59
Social Emotional	14.56	14.88
Facilities	0.66	0.27
Security	0.25	0.25
Indirect	2.66	2.56
Technology	2.00	2.00
Health	0.50	0.00
Human Resources	0.15	0.15
Total	\$ 24.74	\$ 23.70

CRRSA Spending by Category

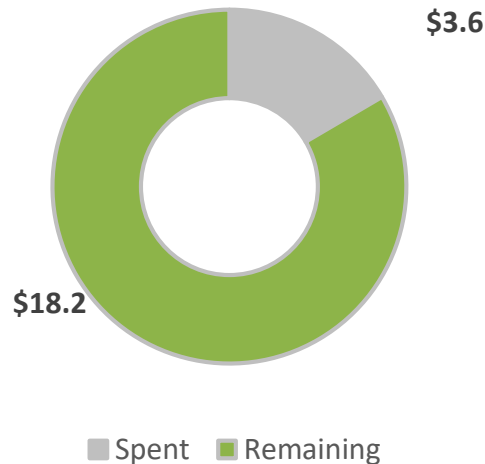
1st Quarter 2021-22



\$ in Millions

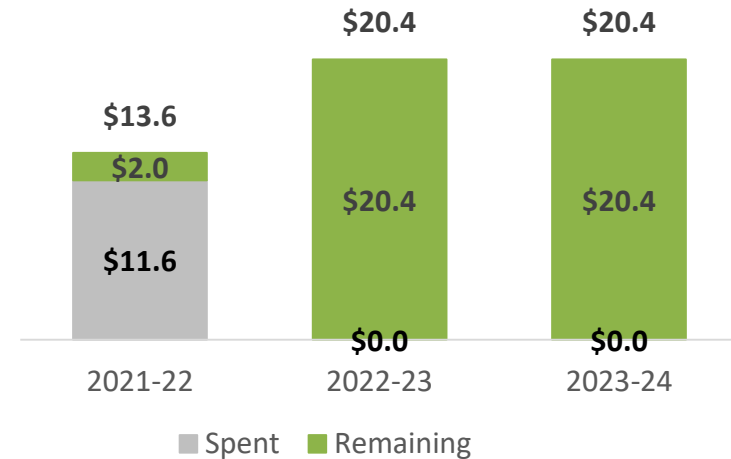
ARPA Spending Requirements

20% Learning Loss \$21.8 m



Minimum of 20% must be spent on addressing Learning Loss over the life of the grant, not all required in year one.
District ARPA budget for Learning Loss is \$43.7 million, or 40%.

Annual Minimum Spend

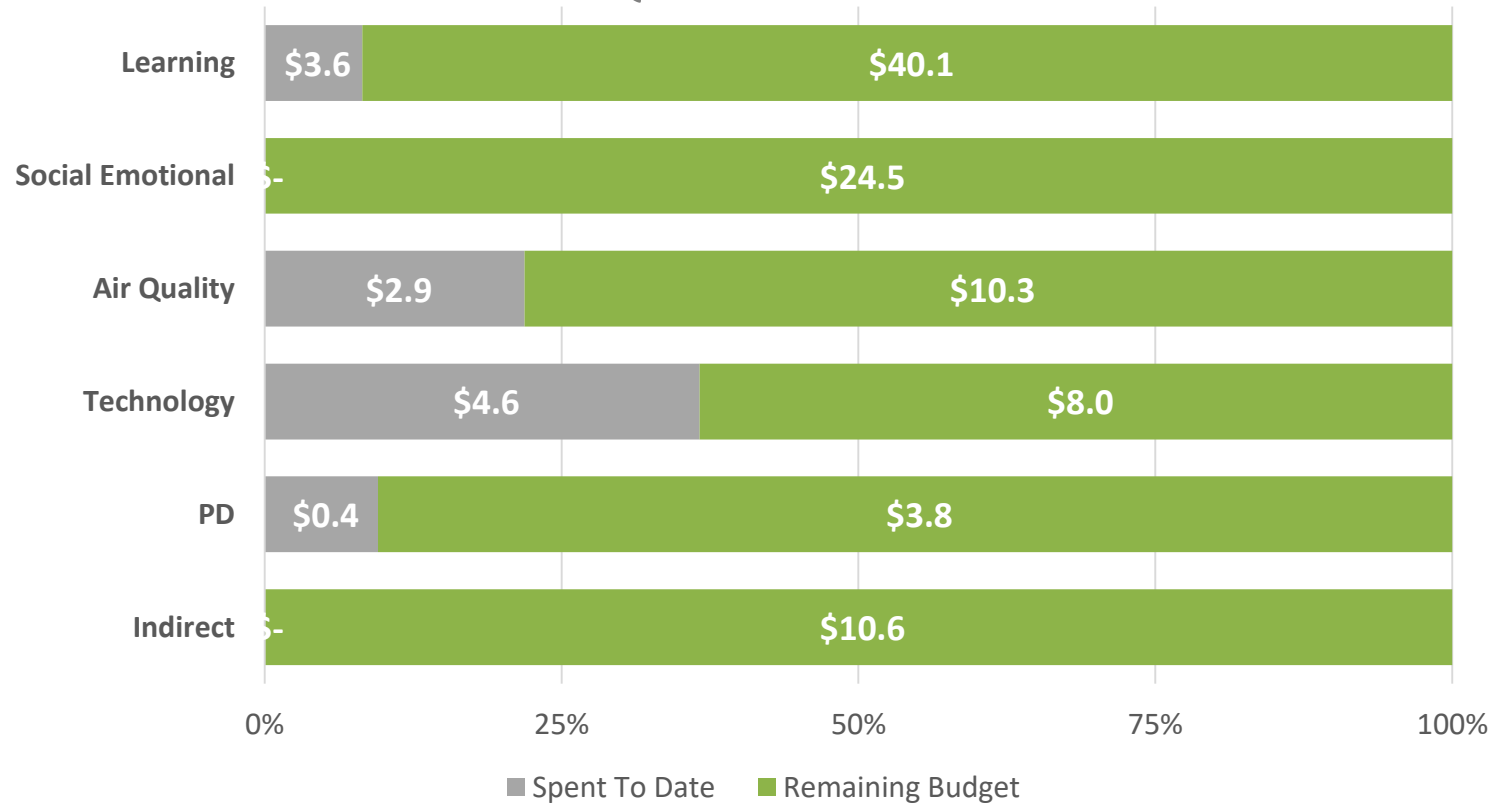


If deadline remains September 2024 then the minimum spend is 12.5% Y1 and 18.75% Y2 & Y3. If the deadline is extended, then 12.5% per year all years. *District ARPA spending plan is \$41 m, \$23m and \$45 m for years 1,2 & 3 respectively.*

\$ in Millions

ARPA Spending by Category

1st Quarter 2021-22



ARPA Spending by Category

YTD ARPA Expense is \$11.6 million

Learning: Summer School, Math Intensive and Reading Intervention

Social Emotional: Positions are mostly covered on CRRSA and General Fund. Supplies, Contracts, EOS and PD will be on ARPA and less than \$100k was spend in Q1 on ARPA

Air Quality: \$2.5 million on HVAC Control Upgrades and \$413k Air Purifier filters

Technology: \$4.6 for replacement laptop devices and \$53k for Mobile Hot Spots

Professional Development: Contracts totaling \$385k with Hill Pedagogies, Instructional Coaching Group and Buck Institute for Project-Based Learning

Indirect: up to 13.6% allowed for General Fund administration

Advocacy & Community Input



- Local
- State
- Federal
- Community Input & feedback on Budget & ARPA

NYS Advocacy

A few broad categories...

Laws & Mandates

- Unfunded and outdated Mandates
- Virtual seat time, 180 days, 990 hours
- Receivership laws (not the accountability)
- Provide consolidated services or allow Big 5 to use BOCES
- Adopt Federal OGS purchasing requirements (GML)

Funding

- Foundation Aid equity & Timing of payments
- Non-Resident Tuition (NRT) Rate
- CTE 9th & 10th Grade
- Nurses & Health Attendants
- Charter Schools – cap 10%, rate, funding, provide own nursing, transportation & special education services

Links to Balancing Act

ARPA

<https://scsd.abalancingact.com/arpa-american-rescue-plan>

General Fund Adopted 2021-22

<https://scsd.abalancingact.com/scsd-adopted-budget-2021-22>