





City School district of New Rochelle

Preview to 2021-2022 Budget Discussion and Decisions

January 26, 2021



Current Factors Influencing the Budget Process

- Revenue - New York State faces \$15 billion budget deficit next year
- Tax Cap
- State Aid – Governor's Budget
- Enrollment projections have been updated by BOCES
- Health insurance costs – unknown premiums for the period between 1/1/22-6/30/22
- Retirement Rates for TRS and ERS will be estimated
- Utilities
- Salaries
- Capital Project Financing – BANs to Bonds
- Staffing needs driven by the effect of current instructional practice has on the staffing of Special Ed, AIS and ENL programs



Revenues - Property Taxes

Largest source of revenue:

Tax Levy Cap Calculation

- Growth Factor - 1.0025%
- Consumer Price Index -1.23%
- March 1, 2020 - Filing with Office of State Comptroller
- Decision as to whether or not the District exceeds the Tax Cap

Executive State Aid Proposal



STATE AD CATEGORY	2019-2020	2020-2021	2021-2022
FOUNDATION AID	29,190,007	29,190,007	29,190,007
BUILDING	4,146,091	5,462,929	4,583,856
HIGH COST EXCESS COST	500,690	465,180	1,113,810
PRIVATE EXCESS COST	846,757	873,618	916,033
SUBTOTAL: FOUNDATION AID	34,683,545	35,991,734	35,803,706
BOCES	5,266,996	5,479,316	-
HIGH TAX AID	663,963	663,694	-
HARDWARE & TECHNOLOGY	147,767	152,577	-
SOFTWARE, LIBRARY , TEXTBOOK	806,202	990,849	-
TRANSPORTATION	6,622,540	6,674,601	-
SERVICES AID			13,560,128
SUBTOTAL: SEVICE AIDS	13,507,468	13,961,037	13,560,128
STATE AID - GENERAL FUND	48,191,013	49,952,771	49,363,834

FINAL STATE BUDGET 4/1/2020	GOVERNOR'S BUDGET 1/21/2021
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Executive State Aid Proposal



STATE AD CATEGORY	2019-2020	2020-2021	2021-2022
UNIVERSAL PRE-KINDERGARTEN	1,450,654	1,450,654	1,450,654
PANDEMIC ADJUSTIMENT		(2,439,582)	
SUBTOTAL STATE AID	49,641,667	48,963,843	50,814,488
LOCAL DISTRICT FUNDING ADJ.			(9,860,463)
FEDERAL CARES ACT RESTORATION		2,439,582	
COVID 19 SUPPL STIMULUS			9,860,463
TOTAL STATE AID	49,641,667	51,403,425	50,814,488
CHANGE FROM PREVIOUS YEAR			(588,937)
STAR	16,150,876	14,177,266	13,194,796
TOTAL STATE AID	65,792,543	65,580,691	64,009,284

FINAL STATE BUDGET 4/1/2020	GOVERNOR'S BUDGET 1/21/2021
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2019-2020	2020-2021	2021-2022
1,450,654	1,450,654	1,450,654
	(2,439,582)	
49,641,667	48,963,843	50,814,488
		(9,860,463)
	2,439,582	
		9,860,463
49,641,667	51,403,425	50,814,488
		(588,937)
16,150,876	14,177,266	13,194,796
65,792,543	65,580,691	64,009,284

Reserve Funds



Account	Balance 7/1/19	Balance 6/30/20	Budgeted Use in 20-21
Unemployment benefits reserve	167,031	167,031	
ERS retirement contributions	548,632	548,632	
TRS retirement contributions	2,200,000	2,200,000	1,000,000
Tax certiorari reserve	9,305,718	10,203,346	
Future capital projects reserve	6,151,896	6,151,896	
Fair Mitigation	428,414	1,382,343	
Employee benefit accrued liability reserve	1,088,368	1,088,368	
Debt Service*	1,922,951	1,922,951	600,000

* Debt Service Fund

In-District Enrollment History



Year	Enrollment	Change
2010 - 2011	10596	
2011 - 2012	10540	-56
2012 - 2013	10608	68
2013 - 2014	10684	76
2014 - 2015	10708	24
2015 - 2016	10696	-12
2016 - 2017	10602	-94
2017 - 2018	10672	70
2018 - 2019	10404	-268
2019 - 2020	10286	-118
2020 - 2021	10005	-281
2021 - 2022 Projected	9904	-101

Source: Western Suffolk BOCES Enrollment Study.

Note: Does not include Pre-K.

In-District Enrollment History (by grade)



	2018 -2019	2019 -2020	2020 -2021	Projection 2021 -2022
Reported			10/7/2020	
Pre-K 1/2 Day			344	
Pre-K Full Day			54	
		Total Pre-K	398	
1/2 Day K	-	-	-	-
FD Kindergarten	785	787	697	770
Grade 1	770	769	771	701
Grade 2	765	759	753	758
Grade 3	791	716	736	728
Grade 4	847	791	694	732
Grade 5	738	834	773	688
Grade 6	753	705	774	740
Grade 7	772	742	690	768
Grade 8	849	766	718	686
Grade 9	924	1,014	920	883
Grade 10	910	820	903	818
Grade 11	703	793	738	780
Grade 12	709	687	740	758
UnGrd Secd	88	103	98	94
TOTAL K-12	10,404	10,286	10,005	9,904
Change		(118)	(281)	(101)

Source: Western Suffolk BOCES Enrollment Study



City Schools of New Rochelle Budget Calendar for the 2021-2022 School Year

Thursday February 2, 2021	Board of Education Regular Meeting Columbus Elementary School: 6:00 pm, Public Session: 7:00 pm
February 15, 2021 - February 19, 2021	Schools Closed - Mid-Winter Recess
Tuesday February 23, 2021	Committee of the Whole Session Davis Elementary School: 6:00 pm, Public Session: 7:00 pm
Monday March 1, 2021	Tax Cap filed with the NYS Office of State Comptroller
Tuesday March 2, 2021	Board of Education Regular Meeting Jefferson Elementary School: 7:00 pm (Tentative: Presentation of Preliminary School District Budget)
Tuesday March 9, 2021	(Tentative) School Budget Review Session TBD: 7:00 pm <u>Budget Part 1 - Community Discussion is Invited</u>
Tuesday March 16, 2021	(Tentative) School Budget Review Session TBD: 7:00 pm <u>Budget Part 2 - Community Discussion is Invited</u>
Tuesday March 23, 2021	Committee of the Whole Session Barnard Elementary School: 6:00 pm, Public Session: 7:00 pm (Board votes on legal notice resolution) <u>Budget Part 3 – Community Discussion is Invited</u>

Note: Subjects listed are preliminary and are subject to change.

City Schools of New Rochelle
Budget Calendar for the 2021-2022 School Year



Tuesday April 6, 2021	Board of Education Regular Meeting Ward Elementary School: 7:00 pm
Tuesday April 20, 2021	Board of Education Special Meeting New Rochelle High School Linda E. Kelly Theater: 7:00 pm Board votes on resolutions pertaining to BOCES 2021-2022 Admin. Budget and Trustees; Board approval of Property Tax Report Card and 2021-2022 Budget adoption. <u>(Last date to approve budget is Friday April 23, 2021)</u>
Tuesday May 4, 2021	Public Budget Hearing on the Proposed 2021-2022 Annual school Budget (Ed. Law 1716) New Rochelle High School : 7:00 pm Board of Education Regular Meeting - immediately after the Public Hearing
Tuesday May 18, 2021	Budget Vote & Election, 7:00 am – 9:00 pm at various School District Polling Places
Tuesday May 19, 2021	Board of Education C.O.W. Session Carew Meeting Room, Central Administration Office: 7:30 pm Official Canvass of the Returns of the Annual School Election/Budget Vote(Ed. Law §2610[4])

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