Budget Update
May 6, 2020
Questions?
Submissions for public comment can be emailed to boecomment@cohoes.org
NYS Under COVID 19:

Executive Orders:
- NYS schools are closed for the remainder of the school year
- Decision on whether and how summer school can be conducted will be made at the end of May

New York State Education Department:
- Districts updated Continuity of Learning Plans
- August Regents Exams cancelled
NYS Under COVID 19:

Executive Orders:

● School budget vote and board member elections held on June 9
  ○ Vote will be held by absentee ballot
  ○ 2 Public notices required before vote (1st by 5/12, 2nd by 6/8)
  ○ Postcard notice
  ○ Must send out absentee ballots to all qualified voters with a postage paid return envelope. Ballots must be received by 6/9 at 5 pm
  ○ Property tax report card due to NYSED by May 22
  ○ Budget Hearing 5/27
  ○ No specific date of a revote if budget is not passed
  ○ Board Elections: nominating petitions due (May 11) but no signatures required, listed on ballot alphabetically
NYS Under COVID 19:

Plan to Reopen Schools:

The governor asked schools to consider some of the following:

● How can schools monitor the spread of COVID-19?
● How do we instill parent confidence and reinforce student safety?
● When, and how, will extra-curricular activities reopen?
● Do protocols for special student populations change?
● What steps need to be taken to ensure student mental health?
● Would any alternative calendars work?
NYS Under COVID 19:

FEMA - DR 4480:

- Eligible Applicants include Local Governments (School Districts)
- Request Public Assistance - reasonable expenses incurred in response to the declared emergency will be reimbursed at 75% (federal share)
- Eligible Costs:
  - Minimum project threshold ($3,300)
  - Reasonable & necessary emergency protective measures (health & safety)
  - Compliant with Federal, State & local procurement requirements (MWBE)
  - Reduced by any insurance or other funding sources
NYS Budget Under COVID 19:

- Division of Budget estimates that General Fund receipts for the 2020-2021 state fiscal year have fallen by $13.3B (14.1%) from its last plan issued in February, 2020.

- Plan includes $8.2B in further reductions in aid-to-localities (which includes school districts) in the absence of additional federal aid.

- Plan expects total state spending to decline by $7.3B over the previous year, a decrease of 7.1%, the largest decline since the Great Depression.
NYS Budget Under COVID 19:

Magnitude of financial impact to school districts is uncertain;

- State will release a plan with specifics by mid-May;
- Districts should not adopt a budget until after mid-May aid projections are released;
- Measurement Periods: Districts may experience further reductions in Foundation Aid; 1st period plan should be communicated in May (after first measurement - concluded April 30), with the 2nd period being May 1-June 30, and the 3rd period defined as July 1-December 31;
Foundation Aid Impact on Cohoes:

Magnitude of financial impact to Cohoes:

- Pre-COVID 19, the district anticipated a 3% increase in Aid, which is approximately $500,000.
- The enacted State budget did not include any increase in Foundation Aid.
- The governor has advised that based on NY State operating results, the take back potentially could be up to 10% - this would result in a $1.67M reduction in State Aid for Cohoes CSD.
## 2020-21 Proposed Budget

<table>
<thead>
<tr>
<th>2019-20 Cohoes City School District Approved Budget</th>
<th>2020-21 Cohoes City School District Proposed Budget</th>
<th>Total Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>$43,867,736</td>
<td>$43,867,736</td>
<td>$0.00 (0%)</td>
</tr>
</tbody>
</table>

Goal: To preserve the quality of education for our students as best as we can under these circumstances
“Tax Cap” History:
Implemented with the 2012 - 2013 School Year Budget, now permanent
Reported to the Office of the State Comptroller - March 1st (Annually)

Maximum Allowable Tax Levy for Cohoes CSD (with exclusions):

$16,017,997

The maximum allowable levy increase of 2.32% would allow for $363,126 in additional revenue
### 2020-21 Tax Cap Calculation:

**Maximum Allowable Tax Levy:** $16,017,997, +2.32%

*Proposed Tax Levy:* $363,126 increase over current year

<table>
<thead>
<tr>
<th>Historical Data</th>
<th>FY 16/17</th>
<th>FY 17/18</th>
<th>FY 18/19</th>
<th>FY 19/20</th>
<th>FY 20/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Rate</td>
<td>$35.42</td>
<td>$35.40</td>
<td>$36.46</td>
<td>$37.01</td>
<td>$37.80 (estimated*)</td>
</tr>
<tr>
<td>Tax Levy</td>
<td>$14,710,755</td>
<td>$14,949,499</td>
<td>$15,385,622</td>
<td>$15,654,871</td>
<td>$16,017,997</td>
</tr>
<tr>
<td>Levy % Increase</td>
<td>0%</td>
<td>1.62%</td>
<td>2.92%</td>
<td>1.75%</td>
<td>2.32%</td>
</tr>
</tbody>
</table>

Estimated impact to average homeowner ($150,000 AV) is $59.60 annually or $4.97 per month
## Expense Summary:

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>2020-21 BUDGET</th>
<th>2019-20 BUDGET</th>
<th>$ CHANGE</th>
<th>% CHANGE</th>
<th>% of BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$22,875,697</td>
<td>$22,845,669</td>
<td>$30,028</td>
<td>.13%</td>
<td>52%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>$11,593,550</td>
<td>$11,313,683</td>
<td>$279,867</td>
<td>2.47%</td>
<td>26.5%</td>
</tr>
<tr>
<td>Operations &amp; Maintenance</td>
<td>$4,399,207</td>
<td>$4,681,404</td>
<td>($282,197)</td>
<td>-6.03%</td>
<td>10%</td>
</tr>
<tr>
<td>Transportation</td>
<td>$1,498,756</td>
<td>$1,530,582</td>
<td>($31,826)</td>
<td>-2.08%</td>
<td>3.5%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$3,495,526</td>
<td>$3,496,398</td>
<td>($872)</td>
<td>-.02%</td>
<td>8%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>$5,000</td>
<td>$0</td>
<td>$5,000</td>
<td>100%</td>
<td>0%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$43,867,736</strong></td>
<td><strong>$43,867,736</strong></td>
<td><strong>$0</strong></td>
<td><strong>0.00%</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>
## Revenue Summary:

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>2020-21 BUDGET</th>
<th>2019-20 BUDGET</th>
<th>$ CHANGE</th>
<th>% CHANGE</th>
<th>% of BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Aid</td>
<td>$20,732,923</td>
<td>$20,801,785</td>
<td>($68,862)</td>
<td>-.33%</td>
<td>47%</td>
</tr>
<tr>
<td>Building Aid</td>
<td>$3,303,431</td>
<td>$3,168,214</td>
<td>$135,217</td>
<td>4.27%</td>
<td>8%</td>
</tr>
<tr>
<td>Federal Aid</td>
<td>$345,000</td>
<td>$295,000</td>
<td>$50,000</td>
<td>16.95%</td>
<td>1%</td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$16,017,997</td>
<td>$15,654,871</td>
<td>$363,126</td>
<td>2.32%</td>
<td>37%</td>
</tr>
<tr>
<td>Consumer Utility Taxes</td>
<td>$550,475</td>
<td>$550,300</td>
<td>$175</td>
<td>.03%</td>
<td>1%</td>
</tr>
<tr>
<td>Payments in lieu of Taxes</td>
<td>$1,600,000</td>
<td>$1,447,145</td>
<td>$152,855</td>
<td>10.56%</td>
<td>4%</td>
</tr>
<tr>
<td>Refunds, Tuition &amp; Other</td>
<td>$415,276</td>
<td>$463,060</td>
<td>($47,784)</td>
<td>-10.32%</td>
<td>1%</td>
</tr>
<tr>
<td>Interfund Revenues</td>
<td>$785,645</td>
<td>$1,170,284</td>
<td>($384,639)</td>
<td>-32.87%</td>
<td>2%</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>$116,989</td>
<td>$317,077</td>
<td>($200,088)</td>
<td>-63.10%</td>
<td>0%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$43,867,736</td>
<td>$43,867,736</td>
<td>$0</td>
<td>0%</td>
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</table>
2020-21 Budget Features

- Budget growth capped at 0%
- Proposed tax levy increase is 2.32%
- ERS & TRS reserves exhausted
- Appropriated fund balance (represents 0% of total revenue)
- Reductions and efficiencies included in budget proposal ($1.6M):
2020-2021 Budget Efficiencies and Reductions

District Wide:
- Eliminated CDTA
- Northern Rivers - maintain 2 clinicians, “fee for services” model - MS/HS
- Eliminated School News Notifier (SNN) software
- Eliminated 1.0 FTE Administrator (retirement)
- BOCES Grant Writing Services (hourly fee structure)
- Reduced building subs
- Reduced equipment, furniture, materials & supplies
- Reduced field trips
- Reduced athletic uniforms
- Reduced curriculum writing
- Software Eliminated: Huddle and Passport for Good
2020-2021 Budget Efficiencies and Reductions

Elementary Schools:
- Eliminated 1.0 Speech (retirement)
- Eliminated 1.0 FTE Physical Education
- Eliminated 1.0 Teacher (class size) Abram Lansing
- Eliminated 1.0 Teacher (class size) Harmony Hill
- Eliminated 2.0 TAs (needs based) Van Schaick
- Eliminated 1.0 Elementary Band (retirement)
- Reduced Arts in Education Services

Middle School:
- Eliminated 1.0 Aide (needs based)
- Reduced .5 Instructional Media position
- Eliminated 1.0 Security Guard
- Eliminated 1 Club: Advanced Robotics
2020-2021 Budget Efficiencies and Reductions

High School:
- Eliminated 2.0 Social Studies
- Eliminated 1.0 English
- Eliminated 1.0 Math
- Eliminated 1.0 Science
- Reduced by 0.4 World Languages (½ Semester Course Offerings for levels 3 & 4)
- Eliminated 1.0 TA
- Eliminated 1.0 Main Office Aide
- Eliminated 5 Extracurricular Clubs, HS Intramurals (low participation)
- Summer School Classes (minimum participation requirements, no out-of-district students)
- Reduced Summer Guidance Counselor Schedules (cap at 60 total summer days)
- CAPIT Program reduced to 3 days per week
- Eliminated Care Alternative Program
- Eliminated 10-month HS Secretary
District-wide salary freeze was proposed
Meetings were conducted with leadership of all three district bargaining units:
  Cohoes Principals Association
  Cohoes Teachers Association
  CSEA

Associations made a unified decision with no contractual concessions reached
NEXT STEPS - Budget Timeline

● May 11 – Nominating petitions filed with district clerk

● May 20 – Board approves budget, property tax report card

● May 27 – Budget hearing

● June 3 – Budget Notice mailed to residents

● June 9 – Annual budget vote and board elections
Thought Exchange Participation

- Question: What are some elements of our students' educational experience that you value most?
- Exchange open from April 27 to May 4

427 Participants
294 Thoughts
14,773 Ratings
What best describes your role in the district?

<table>
<thead>
<tr>
<th>%</th>
<th>Number</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>34%</td>
<td>129</td>
<td>Parent</td>
</tr>
<tr>
<td>44%</td>
<td>166</td>
<td>District Employee</td>
</tr>
<tr>
<td>12%</td>
<td>47</td>
<td>Community Member</td>
</tr>
<tr>
<td>5%</td>
<td>19</td>
<td>Student</td>
</tr>
<tr>
<td>5%</td>
<td>20</td>
<td>None of the above</td>
</tr>
</tbody>
</table>
### Thought Exchange Results

<table>
<thead>
<tr>
<th>Teachers that care a lot about their students; Dedication of the teachers; Having teachers that care gives the students a sense of trust, belonging and safety.</th>
<th>4.5 ★★★★☆ (63%)</th>
<th>Ranked #1 of 284</th>
</tr>
</thead>
<tbody>
<tr>
<td>The teachers!! They work tirelessly (more so now in our current situation) to provide instruction to my children</td>
<td>4.4 ★★★★☆ (66%)</td>
<td>Ranked #2 of 284</td>
</tr>
<tr>
<td>My kids teachers work really hard to help them. They are generally always available. My kids have built really great bonds with many of their teachers</td>
<td>4.4 ★★★★☆ (65%)</td>
<td>Ranked #3 of 284</td>
</tr>
<tr>
<td>The teachers They are critical in supporting the vast needs of our students.</td>
<td>4.4 ★★★★☆ (65%)</td>
<td>Ranked #4 of 284</td>
</tr>
<tr>
<td>Good teachers Quality teachers are our most valuable asset.</td>
<td>4.4 ★★★★☆ (64%)</td>
<td>Ranked #5 of 284</td>
</tr>
</tbody>
</table>
View the Thoughtexchange Report
Visit cohoes.org
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