

# Annexation Feasibility Study

April 2007

North Colonie  
Central School District

Maplewood-Colonie Common  
School District

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Facilitated by

School Efficiency Services  
128 Mallard Bay  
Chittenango, NY 13037  
315 256-8860

Consultants

Daniel J. Porter  
Lee G. Peters



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## **Central Question**

*Would Instructional Opportunity Be Enhanced For All Students  
At a Similar or Reduced Cost to Taxpayers by Combining the  
Two Districts?*

School Efficiency Services  
128 Mallard Bay  
Chittenango, NY 13037  
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## **ACKNOWLEDGEMENTS**

While it is impossible to recognize everyone who contributed to making a study of this magnitude possible, it is important to mention as many individuals as possible, without whose support, wisdom, encouragement and cooperation this undertaking could not have been completed. While we offer our sincere thanks here, we apologize to important contributors not mentioned on these pages.

We must express our appreciation to Mrs. Randy Ehrenberg, Superintendent of North Colonie Central School District and Mr. Jerome Steele, Superintendent of Maplewood-Colonie Common School District, and the districts' respective central office secretaries, Rhonda Madigan and Janice Patrie at North Colonie and Pamela DiBacco at Maplewood, for spending considerable time providing us with information, arranging meetings, clarifying understandings and facilitating our efforts in completing this study.

Also, Thomas Rybaltowski, Assistant Superintendent for Business at North Colonie proved to be an invaluable resource and guide during this study and we are indebted to him. His leadership was critical to the success of this study.

We also thank Assistant Superintendent for Curriculum and Instruction at North Colonie, Dr. Joseph Corr, for his knowledge, assistance, and support. Thanks, too, go to Transportation Supervisor John Myers and Food Service Director Melody Marco, both of North Colonie, for their important assistance.

Special thanks go to Ms. Suzanne Spear of the New York State Education Department for her guidance and support and our colleague and our friend Roy McMaster of Capital Markets Advisors, LLC who contributed the financial data contained in this report.

Finally, our sincere thanks goes to members of both districts' Board of Education members and, especially, to the members of Feasibility Study Committee who so

generously gave of their time and experience to guide us to the recommendations contained on these pages. Both communities should be proud of the commitment and caliber of these extraordinary volunteers who have so unselfishly served these communities' youth.

Sincerely,

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Daniel J. Porter  
Consultant

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Dr. Lee G. Peters  
Consultant

April 2007

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### **Boards of Education During Study**

#### **North Colonie**

Joan Hart – President  
Theresa Joslin – V President  
Ann Foster  
Linda Harrison  
Paula D’Orazio  
Mary Nardolillo  
Jacqueline Orr  
Mary-Ellen Raup  
David Rosenthal  
Randy Ehrenberg – Superintendent

#### **Maplewood**

Patricia Clickner - President  
Robert Derico  
Peter Buckley  
Jerome Steele - Superintendent

## Feasibility Study Committee

<b>North Colonie</b>	<b>Representative</b>	<b>Maplewood</b>
Lois Siegel	Community	Robert Rentz
Yung Hee Risler	Community	Joyce McNeil
Tricia Connolly	Community	MaryAnn DiBacco
Andrea Burr	Community	Darlene Robideau
Larry Oswald	Community	Jody Shaw
Rick Flood	Community	Tammy Spiak
Tami Callister	Community	Bob McBain
Carol Kemp	Teacher	Jean Kostun (Recorder)
Ruth Rankin	Teacher	Christopher Shumway
Cynthia Callahan	Teacher	Louise Kelly
Carol Stearns (Recorder)	Non-Instructional Staff	Kathryn Tarbay* (Co-Chair)
Devlyn Tedesco	Student	Vincent DiBacco
Anne Kuthy* (Co-Chair)	Administration	
	Community	Kathy Dean

## Role of Feasibility Committee

1. **Check Facts and Assumptions of Consultants**
2. **Provide Local Knowledge**
3. **Problem-solve as Committee-of-the-Whole**
4. **Review Work of Sub-Committees**
5. **Make Recommendations for each Piece of Study**
6. **Make Recommendation to Boards of Education relative to Straw Vote**
7. **Serve as Source of and Conduit for Public Information**



## INTRODUCTION

While all public schools across New York State are facing challenging times in terms of meeting the need for higher academic standards with limited new financial resources, none are feeling the crunch between these two forces more so than the state's smallest school districts. Even in the best of times these small school districts, such as the Maplewood-Colonie Common School District, while enjoying advantages in terms of community interaction, citizen leadership, safety, and small class size, have suffered from a small and limited tax base and the absence of economies that a large student population typically produces. Now, with the demand for higher standards by both New York State in the form of Board of Regents regulations and the federal government in the form of The No Child Left Behind legislation and by declining resources in the form of operating aid provided by the state, the condition for many of our state's smallest school districts is reaching crisis proportions.

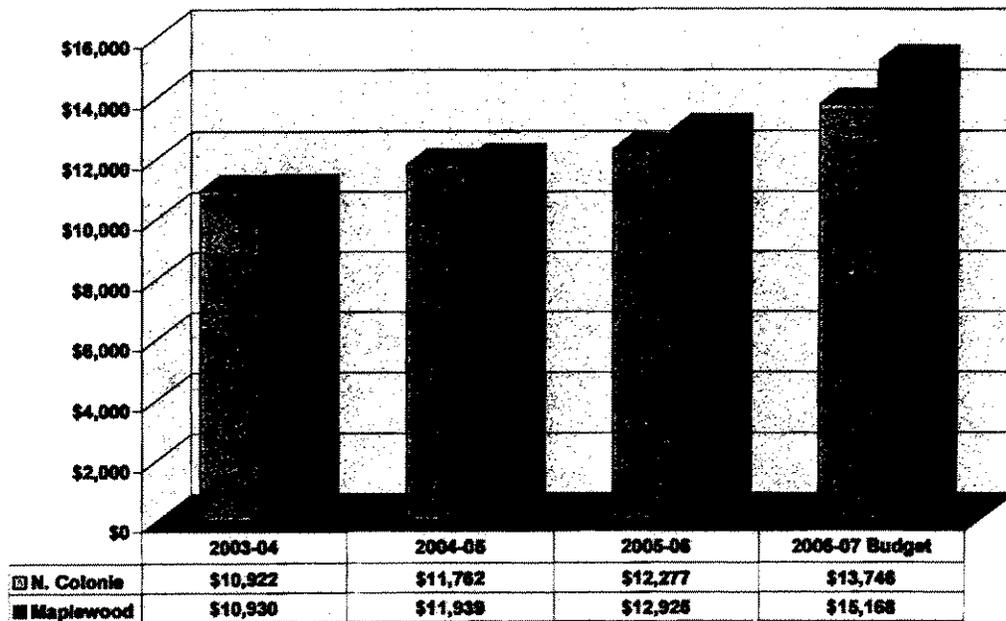
It is this set of circumstances that led the boards of education of the Maplewood-Colonie Common School District and the North Colonie Central School District in the state's Capital region to study a reorganization of the two school districts through the process of annexation. Specifically, both districts have experienced the level of operating aid from the state on a year to year basis being smaller than the annual rise in operating costs. This defacto reduction in state support relative to the increases in fixed operating costs for salaries, benefits, electricity, and fuel, to name a few, means two things:

1. More taxes will have to be collected locally to cover the shortfall and/or
2. The school districts will be forced to reduce or eliminate program offerings to children.

Without question, the financial problems facing Maplewood are more severe and more immediate. Maplewood's Homestead tax rate increase has averaged more than 15% per year over the past four years, a level local officials fear is unsustainable. Already, student population has declined to 165 pupils in the K-8 district. Compounding the problem for Maplewood is the fact that fewer than half of its students are residents...the remainder being non-residents who pay annual tuition far below the more than \$15,000

cost per pupil in 2006-2007.

### EXPENSES PER ENROLLED PUPIL



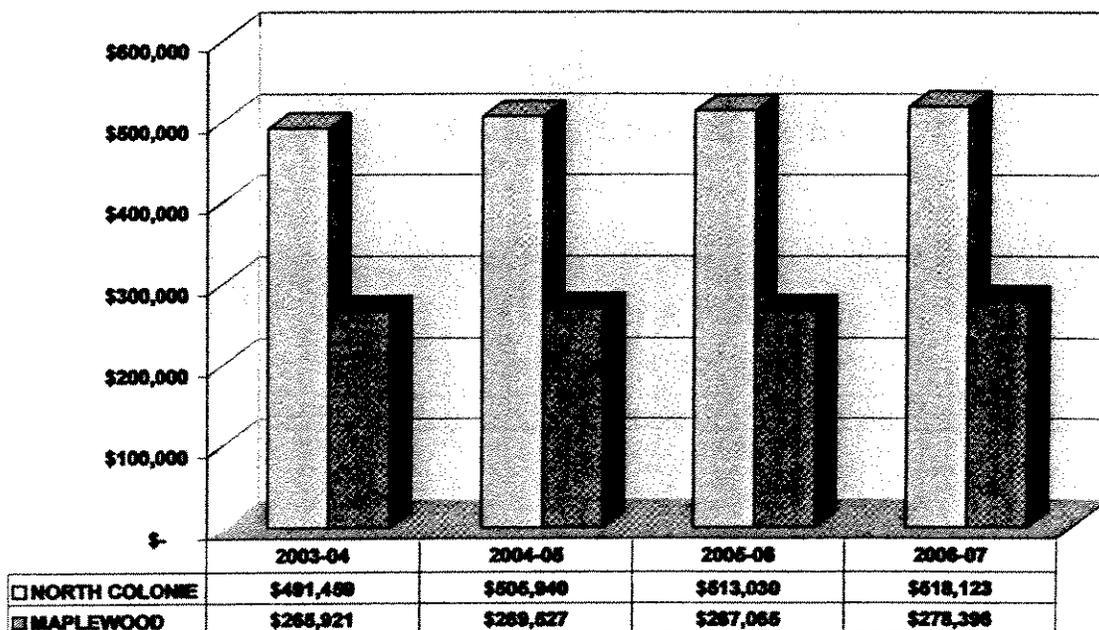
Further, compounding the problem now and in the future for Maplewood is the fact that the average assessed value of district property has declined annually by 1.5% as compared to North Colonie’s average annual increase of 1.9%. This has created a disparity in the wealth per student in the two districts. The graph on the next page helps illustrate the relatively small capacity afforded to Maplewood to support its program through taxes.

Adding to the difficulties Maplewood faces is the inability to streamline the district’s expenditures through program cuts. Already very lean – the district has only one classroom per grade level, employs only one administrator and a total of six full and part time non-instructional personnel, offers no interscholastic sports program, no school lunch program, and no student transportation department – there is nothing left to cut. In short the Board of Education faces the “perfect storm”, and has wisely chosen to look at other options, including the annexation of the district by the much larger North Colonie

district.

In North Colonie, like Maplewood an award winning district, the conditions are much less severe, yet worrisome. Per pupil spending has risen from \$10,922 in 2003-04 to a projected \$13,746 in 2006-07 and similar increases are forecast in the future. More problematic perhaps is future capital construction facing North Colonie. District architects have identified more than \$10,000,000 in needed work just to maintain existing facilities and a significantly higher figure if facilities for students were to be added in the form of new construction.

**ASSESSMENT PER ENROLLED STUDENT**  
(Capacity to Support Student with Taxes)



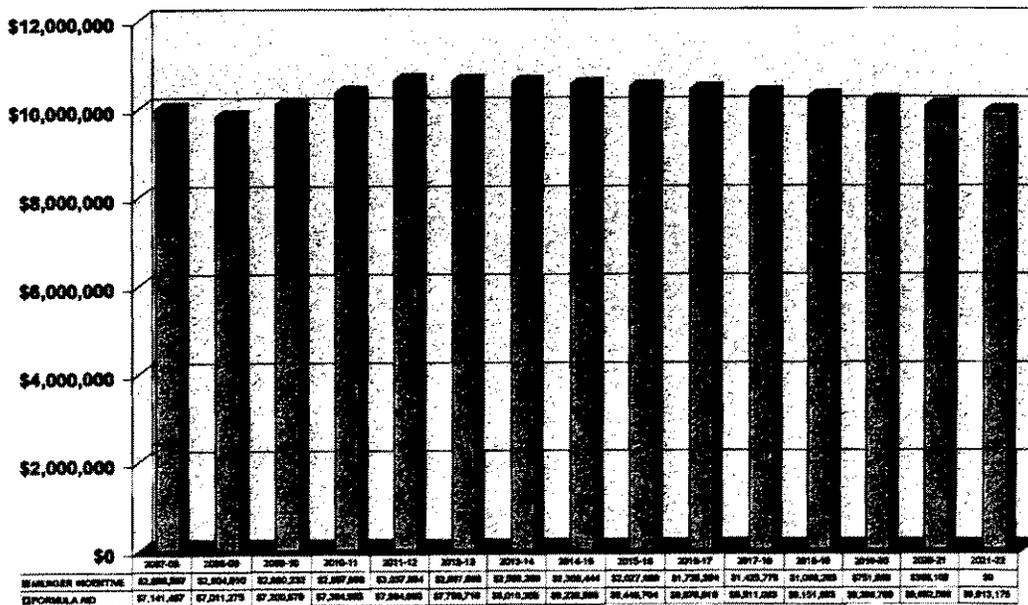
Industry has long known, and school districts are now experiencing, that efficiencies, sometimes known as “economies of scale”, are enjoyed by larger schools. Further the New York State Legislature has historically fostered this belief by encouraging school consolidation through a system of financial incentives.

Since 1993 the state has held constant two separate fiscal incentives to districts

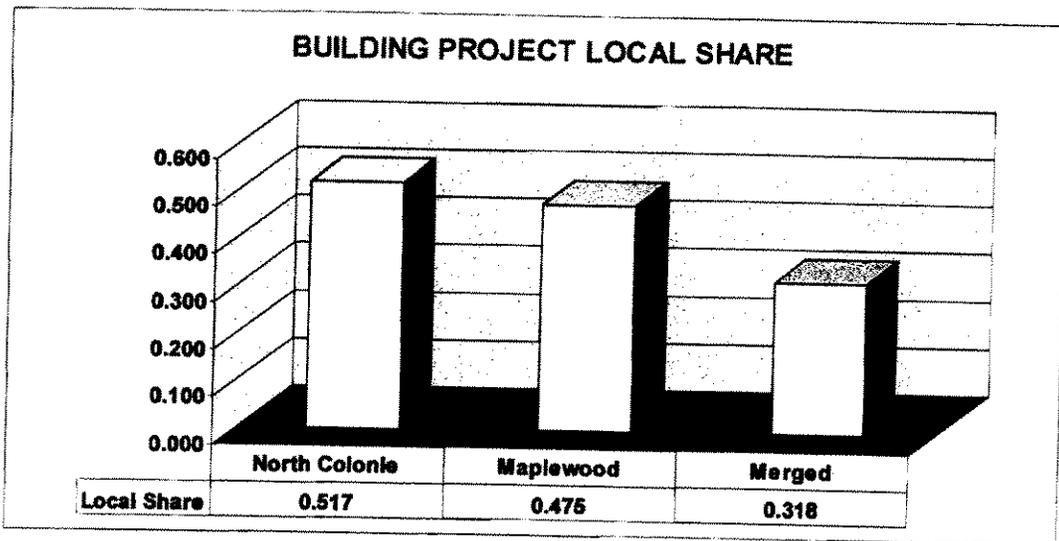
that reorganize. First, a forty percent aid supplement is added to the new combined district's approved operating aid ( those monies that support the day to day operational costs of a school) and thirty percent, up to a maximum of ninety five percent depending upon district wealth, is added to any state aid for construction costs for which the school district is eligible.

The operating incentive aid is maintained at forty percent each year for a period of five years, after which time it is reduced by four percent annually until in the fifteenth year it is exhausted. An examination of reorganized districts will reveal that residents realize a reduction in their local school tax while at the same time seeing improved student programs and updated school facilities. In the case of Maplewood and North Colonie, the Operating Incentive Aid would total nearly \$30,000,000.

**FORMULA OPERATING AND MERGER AID**  
(2.7% Historic Annual Growth in Basic Formula Aid Projected to 2021)



The enriched building incentive aid is maintained at the higher level for all projects approved within ten years after a merger. In the case of Maplewood and North Colonie, the combining of the two districts could save millions of dollars to local taxpayers over ten years.



It is within this backdrop that the boards of education of the Maplewood-Colonie Common School and the North Colonie Central School, met and engaged school efficiency consultants Daniel Porter and Lee Peters to conduct a study to forecast how a hypothetical school district formed from the annexation of Maplewood by North Colonie would function, and what advantages (or disadvantages) would be created for students and/or taxpayers. They were assisted by financial consultant Roy McMaster from Capital Markets Advisors, Inc. of Elmira, New York and an advisory committee made up of residents, students, and employees of each district.

The consultants met with an ad hoc committee representing the two boards of education in a planning session on October 24, 2006 to identify areas that would be addressed in the study; to establish a plan for public involvement; and to determine a tentative time line for completion of the study.

At this meeting, the decision by the two boards to study recentralization in the

form of an annexation was confirmed.

It was determined that the following would be the topics to be included in the study:

- A. Governance
- B. Financial projections
- C. Personnel
- D. Instructional programming
- E. Co-curricular offerings
- F. Transportation and Food Service
- G. Facilities
- H. Other matters of local concern identified by the committees

A time line was developed to divide the study into an initial organizational meeting with the Feasibility Study Committee and then four committee work sessions beginning November 16, 2006 (organizational meeting) and concluding January 17, 2007, with a final report to the combined boards of education to follow on or about April 1, 2007.

It was agreed that each board would appoint a slate of volunteers to make up the feasibility study committee. Each district's slate should include two resident employees (one teacher and one support staff member) and one student. All meetings of the feasibility study committee would be open to the public and all persons were welcome to attend.

The initial meeting of the feasibility study committee was held on November 16, 2006 in the Maplewood School gymnasium at which time the time line for the study and committee responsibilities were reviewed by the consultants.

Four subsequent work sessions were held (November 28th, December 12th, January 9th, and January 17th) and, at the request of the two boards of education, an additional follow up session was held on January 28, 2007. The committee was invited to reconvene on April 4, 2007 to review the report prior to its presentation to the boards of education.

## **School District Histories**

At the beginning of the 20<sup>th</sup> century there were over 10,000 school districts in New York State. Most of these were one room schools operated by local trustees, serving children in grades 1-6 or 8, and referred to as “common” school districts. In addition to these common schools, the state authorized the creation of Union Free Districts that provided high school instruction to those who wished to study beyond the 6<sup>th</sup> or 8<sup>th</sup> grade level.

Throughout the century various efforts were made by local citizens to combine districts in the effort to deliver more comprehensive instruction in a cost effective manner. The state supported these efforts and actually encouraged them with various incentives. North Colonie was created as a result of these efforts. In Maplewood, the Maplewood-Colonie Common School District remains as one of the few K-8 school districts still operating in New York State.

On June 22, 1950 residents of the Colonie area, by a vote of 1,486 for; and 1,318 against; merged 9 common school districts (#’s 5,7,8,10,12,13,16,17, and 18) and one Union Free School (#11) in the Town of Colonie to create the Colonie School District #5, commonly referred to as North Colonie Central School District.

The Maplewood School has been in existence since 1897. Originally a one room school house, it existed as a two room structure until it was destroyed by fire in 1921. The current school building opened in 1924 and has been serving the community’s student population through grade 8 ever since. At least one study to merge the district with surrounding school districts (Watervliet and Green Island) was previously considered some years ago. At that time it was concluded that the merger plan was not right for Maplewood.

The North Colonie District is located wholly in the Town of Colonie, as is Maplewood, and borders the City of Albany in the Capital region of New York State. North Colonie is a relatively large suburban district, with a total population of 35,509 according to the

2000 Census. The community is primarily residential in character and populated by business and professional residents who have a history of support for their public school system.

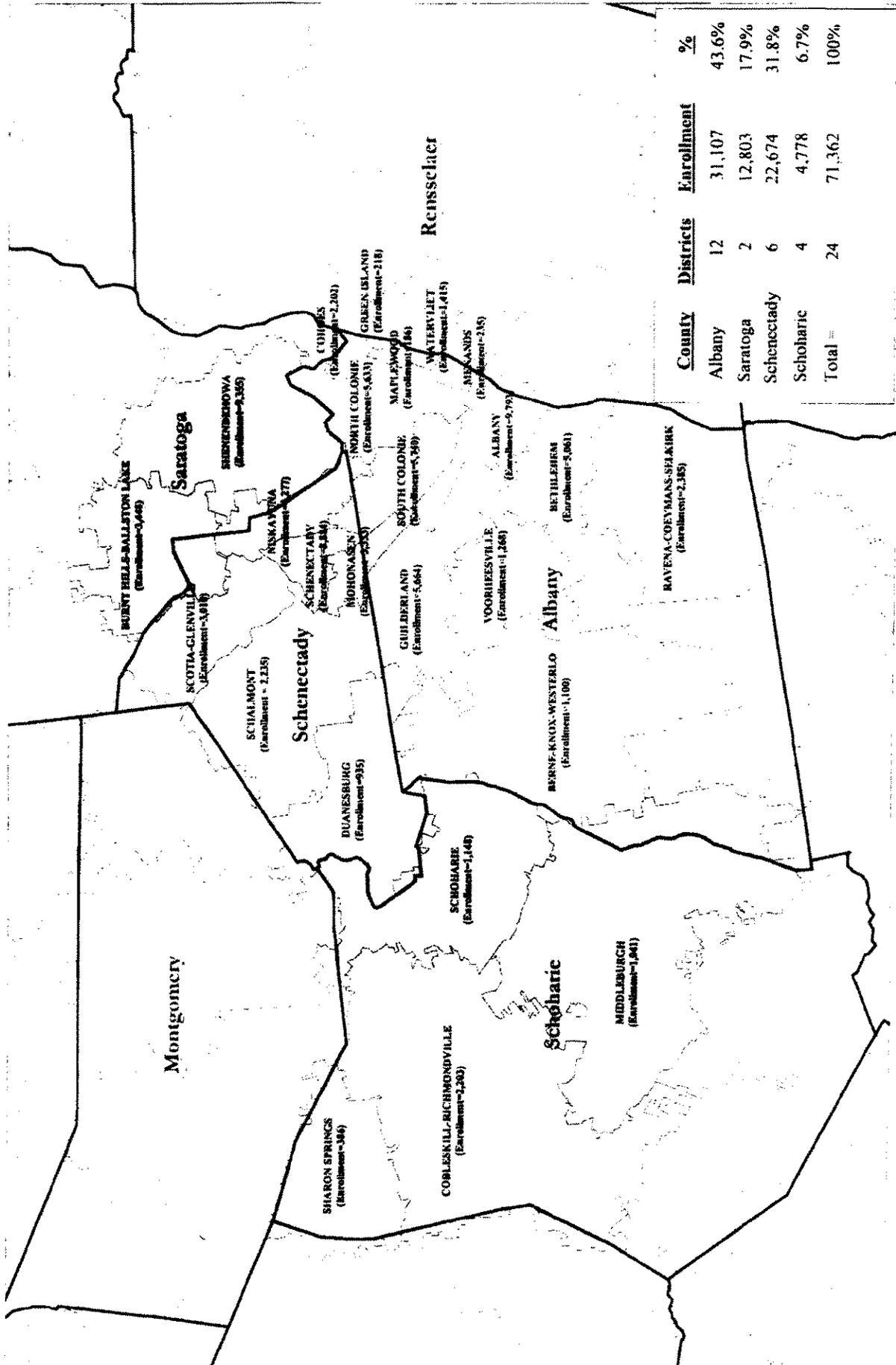
The North Colonie Central Schools enroll more than 5600 students in six elementary buildings, a 7-8 junior high school, and a senior high school for grades 9-12. Over 90% of North Colonie's high school graduates go on to some form of higher education. That figure includes many Maplewood students, as nearly all 9-12 pupils in Maplewood are already tuitioned to North Colonie.

By the end of the 20<sup>th</sup> Century the number of school districts in the state had been reduced from over 10,000 to 701.

Reorganization of school districts is a general term that describes five technically different types of school district configuration. While the result may seem the same, there are different legal requirements for: 1) centralization 2) annexation of central schools 3) annexation of union free school districts 4) consolidations of union free schools 5) consolidation with a city school district.

The boards of education in North Colonie and Maplewood have agreed to examine the feasibility of reorganization through "annexation".

# Capital Region BOCES



County	Districts	Enrollment	%
Albany	12	31,107	43.6%
Saratoga	2	12,803	17.9%
Schenectady	6	22,674	31.8%
Schoharie	4	4,778	6.7%
Total	24	71,362	100%

Student Enrollment is from 2003-04  
 Produced by NYSUT Research and Educational Services



**CENTRAL SCHOOL DISTRICT**

**COLONIE SCHOOL DISTRICT No. 5**      *Address: Newtonville*  
*Supervisory District No. 1*      *County: Albany*  
**School Referred to: NORTH COLONIE CENTRAL SCHOOL**  
*Date of Meeting: June 22, 1950*  
*Date of Designation: June 6, 1950*  
*Began Operating: School Year 1950-51*  
*Vote: 1,486 For—1,318 Against—3 Blank or Void*  
**Designation: Central School District No. 5 of the Town of Colonie,**  
**Albany County**

The original Central School District embraced the following school districts:

<i>District</i>	<i>Town</i>	<i>County</i>	<i>Date Effective</i>
UF 11	Colonie	Albany	6-22-50
C 5	Colonie	Albany	6-22-50
C 7	Colonie	Albany	6-22-50
C 8	Colonie	Albany	6-22-50
C 10	Colonie	Albany	6-22-50
C 12	Colonie	Albany	6-22-50
C 13	Colonie	Albany	6-22-50
C 16	Colonie	Albany	6-22-50
C 17	Colonie	Albany	6-22-50
C 18	Colonie	Albany	6-22-50

School district has been annexed as follows:

C 24	Colonie	Albany	11-15-56
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The Reorganization Plan provides for the addition of the following school district:

C 15	Colonie (Menands)	Albany
------	-------------------	--------

**PROPOSED ENLARGED CITY SCHOOL DISTRICT  
WATERVLIET, CITY OF**

**WATERVLIET, CITY OF**

*Address: Watervliet  
County: Albany*

*School Referred to:*

*Date of Meeting:*

*Date of Designation:*

*Began Operating:*

*Vote: For— Against— Blank or Void*

*Designation:*

**The Reorganization Plan provides for an enlarged city school district to embrace the following school districts:**

<i>District</i>	<i>Town</i>	<i>County</i>	<i>Date Effective</i>
	Watervliet, City of	Albany	
IUF 1	Green Island (Green Island Village)	Albany	
C 22	Colonie (Maplewood)	Albany	
C 23	Colonie (Manasville)	Albany	

**Note:** The following common school districts have been left for inclusion in CS 1 Middleburg (Middleburg), Schoharie County:

11	Rensselaerville (Cheese Hill)	Albany
9	Rensselaerville (Cooksburg)	Albany
	Durham	Greene
19	Rensselaerville (Potter Hollow)	Albany
	Durham	Greene

**North Colonie – Maplewood  
Annexation Study**

**Assurances**

Frequently, in a study to forecast the impact of the annexation of one school district by another, the annexing school district, in this case North Colonie, will offer a set of *Assurances* to the school district to be annexed, in this case Maplewood.

It is understood that the *Assurances* are non-binding since Boards have little legal authority to commit future Boards of Education beyond topics such as long-term debt. However, such assurances do represent a measure of good-faith intent, set in writing, as to the prevailing attitudes and understanding of the respective districts at the time of reorganization.

The Maplewood and North Colonie Boards of Education, along with their respective Superintendents, began, in October 2006, talking together about a set of *Assurances* which would be issued by the North Colonie board to help facilitate the study process and to serve as a template to allay concerns among Maplewood constituents as to what may happen to their school and their children should the annexation go forward.

In January 2007, after several drafts, the following set of *Assurances* was agreed upon and offered to the Feasibility Study Committee and the consultants to serve as the “ground rules” under which the study would proceed. Below are those *Assurances*:

***List of Assurances Submitted by the North Colonie Central School District's and the  
Maplewood-Colonie Common School District's  
Boards of Education***

Whereas, the residents of the North Colonie Central School District and the Maplewood-Colonie Common School District will vote on annexation on a date established by the New York State Department of Education,

Whereas, the North Colonie Board of Education and Maplewood Board of Trustees agree that a successful annexation should cause as few disruptions as possible to their respective staffs, students and communities,

It is hereby resolved, that upon the successful annexation vote of the North Colonie Central and Maplewood-Colonie Common School District residents, the North Colonie Board of Education will implement the annexation in a manner designed to achieve the following:

1. The North Colonie Board of Education recognizes that Maplewood School is the hub of the Maplewood Community. As such, it links the generations through a multitude of civic, cultural and educational activities. As a result, Maplewood School will be maintained as an elementary school for at least seven to ten years. After the seven to ten year period, Maplewood School's use as an educational center will be determined by the long range planning committee.
2. The North Colonie Board of Education will maintain the Maplewood School facilities in a condition equal to its other schools.
3. The North Colonie Board of Education commits to retain all teachers, teacher assistants and staff who desire to remain employees of the newly annexed School District subject to annual evaluation and review.
  - a. Existing employees of the Maplewood-Colonie Common School District, professional, support and/or non-instructional staff will maintain their present position or a comparable position after the annexation has taken place.
  - b. Issues concerning seniority will be determined by creating a new list by combining seniority lists from each district into one integrated/combined list of employees as determined by North Colonie contract language.
  - c. For those staff in probationary positions, this commitment is not a guarantee of tenure or permanent Civil Service status, and such employees will be accorded all of the rights set forth in the Education and Civil Service Laws, whichever are applicable.
4. The North Colonie Board of Education commits to retain the Superintendent of Maplewood-Colonie Common School District as the Principal of Maplewood School after the annexation has taken place.
5. The North Colonie Board of Education will consider the recommendations of the feasibility study committee regarding the educational positioning of the 7<sup>th</sup> and 8<sup>th</sup> grades, both short and long term as long as they are consistent with the educational goals of the district.
6. The Maplewood-Colonie Common School District has instructional contracts with the Watervliet City School District and the Cohoes City School District. The Board of Education will allow resident students from Maplewood who are enrolled in these high schools to complete their education at these schools. Likewise, any resident family presently enrolled at Maplewood who traditionally went to these high schools would have to petition the North Colonie Board of Education in order to attend any of these schools.
7. The North Colonie Board of Education will commit to allow any non-resident student presently enrolled at Maplewood School to finish their education at

Maplewood. The tuition to be paid to North Colonie will be determined by the North Colonie School District.

8. During the period of transition an ad hoc advisory committee of two Maplewood Board members will be included in all North Colonie Board meetings and deliberations. The two advisory members will serve out their remaining terms of one and two years respectively in this capacity. In the event of a resignation from the North Colonie Board, the North Colonie Board will appoint one of the Maplewood advisory board members as an interim appointment.
9. The North Colonie Board of Education will honor the obligations set forth in the existing Maplewood employee contracts concerning retirement incentives and benefits. The specified percentages of health insurance premiums for the Maplewood retirees presently covered and for those current employees who retire prior to the finalized date of annexation, contingent on said persons joining available Health Insurance Plans administered by the North Colonie District. Additionally, equalization of various contractual components will be worked out as part of the overall feasibility study. These components include, but are not limited to: Job security and Teaching assignments, Sick day accumulation and value, Health Insurance, Retirees and Salary Schedule.
10. The North Colonie Board of Education will continue its philosophy of using available funds to improve the educational opportunity at all District locations, including Maplewood, for all children/students within the District.
11. Districts reorganized by annexation in the past have experienced a reduction in local taxes, and the North Colonie Board recognizes the financial benefits available from additional state aid due to the annexation, and intends to appropriate a portion of these additional revenues to help manage tax increases, utilizing the remainder for program, facilities, equipment, etc.

The Feasibility Study Committee may make recommendations which may impact the final list of the foregoing assurances. These recommendations would then be voted upon by both boards, and the list of assurances will be amended as necessary.



## **Governance**

### **North Colonie and Maplewood**

A Central School District may have 5, 7, or 9 members on its board of education. Currently North Colonie has a nine (9) member board of education which is elected at large. Members serve five (5) year terms. Maplewood has a school board comprised of 3 members who serve three (3) year terms. In both districts, member's terms are staggered.

In an annexation, the annexing board of education remains in place and the annexed board is dissolved upon creation of the newly reorganized district. In subsequent school board elections, all qualified residents of the district, including those formerly of the annexed district, may file petitions to run for open seats on the annexing district's board of education.

In order to change the number of seats on a board of education, voters must vote affirmatively to do so with the change occurring in the next year's election process.

### **Board of Education Election History**

#### **Maplewood**

<b>Year</b>	<b>Seats Open</b>	<b>Number of Candidates</b>	<b>Total Votes Cast</b>
2006	1	1	22
2005	1	1	31
2004	1	1	34

#### **North Colonie**

<b>Year</b>	<b>Seats Open</b>	<b>Number of Candidates</b>	<b>Total Votes Cast</b>
2006	2	3	2,733
2005	2	2	2,958
2004	2	4	2,826

After reviewing the above material the Feasibility Study Committee considered two questions:

1. What are the pro's and con's of each board of education configuration?
  - 5 members
  - 7 members
  - 9 members
2. After analyzing the above election history of each district, and the pro's and con's above, what configuration do you recommend and why?

### **Final Committee Recommendation on Governance**

1. The new Board of Education should continue to consist of nine (9) seats in order to accommodate the broadest public representation possible. The consultants concur.
2. The Feasibility Study Committee recommends that, should an annexation occur, the two Maplewood board of education members with time to serve on their original elected terms be granted non-voting advisory status with the North Colonie Board of Education until their original term of office expires. This recommendation was subsequently provided for in the assurances issued by the North Colonie Board of Education as follows:

*During the period of transition an ad hoc advisory committee of two Maplewood Board members will be included in all open session North Colonie Board meetings and deliberations. The two advisory members will serve out their remaining terms of one and two years respectively in this capacity. In the event of a resignation from the North Colonie Board, the North Colonie Board will appoint one of the Maplewood advisory board members as an interim appointment.*

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## **Consultants' Note:**

During the process of developing the *Governance* portion of this study, a concern was expressed by several members of the Feasibility Study Committee that ultimately the larger community, North Colonie, might dominate the smaller community, Maplewood, causing the residents of the latter community to lose representation on the school board.

The consultants looked at the first board of education elections of Sullivan West Central School (merger) whose reorganization date was July 1, 1999, and Canisteo-Greenwood Central School (annexation) whose reorganization was July 4, 2004, to investigate if such dominance had occurred in previous reorganizations.

**The results of the consultants' investigation are summarized below:**

### **Sullivan West (Merger)**

Nine (9) Board Seats

Voting Results: (16 candidates ran at large for the nine seats)

- Jeffersonville (largest district) – 4 seats
- Callicoon – 2 seats
- Narrowsburg (smallest district) – 3 seats

### **Canisteo-Greenwood (Annexation)**

Seven (7) Board Seats

Voting Results: (4 seats up for election; 3 regular term, 1 due to resignation)  
5 candidates ran for the four seats

- Canisteo (largest district) – 5 seats
- Greenwood – 2 seats

## **Conclusion**

It appears that the number of voters eligible to vote in a community is not the sole determinant of distribution of board of education representation. The Feasibility Study Committee was satisfied that Maplewood residents would not be unrepresented, should the annexation occur.



## Pupil Enrollment and Future Enrollment Projections

### Cohort Survival Method of Enrollment Projection

The two districts provided the current year (2006-2007) enrollment along with BEDS day enrollment, by grade level, for the four previous years (2002-2003 through 2005-2006). To project future enrollment in the two districts, a *cohort survival* method was used. In the case of Maplewood, the consultants used a procedure outlined in Table 1 (below). In this method, the percentage of change is computed for each grade level as it passed on to the next year. This percentage, known as the "coefficient of survival", is then used to project enrollment figures for years 2007-08 through 2011-12. In the case of North Colonie, a similar (but slightly more detailed) method of cohort survival calculation had already been undertaken by district staff, and those figures were used to project North Colonie enrollment for years 2007-08 through 2011-12.

**Table 1 below illustrates this procedure.**

**TABLE 1: PROCEDURE TO CALCULATE SURVIVAL COEFFICIENT  
IN MAPLEWOOD (Resident Pupils Only)**

YEAR	KINDERGARTEN	FIRST GRADE
2002-03	9	N/A
2003-04	11	8
2004-05	10	11
2005-06	11	7
2006-07	N/A	8
	<b>41</b>	<b>34</b>

**$34 \div 41$  (survival coefficient) = 0.82**

The 9 children in Kindergarten in 2002-03 in Maplewood became 8 children in First Grade in 2003-04. Similarly, the 11 children who entered Kindergarten in 2003-04 remained 11 in Grade One in year 2004-05.

The total number of children who appeared in first grade for the four years of comparable data (2003-04 through 2006-07) was then compared to the initial respective cohort group that entered as kindergartners.

In this case 41 children started kindergarten but, when recounted in first grade in subsequent years, the cohort population had diminished to 34 pupils. Dividing the first grade total of 34 by the kindergarten total of 41 produces a survival coefficient of 0.82.

This survival coefficient was then used to project the enrollment of each future kindergarten class as it migrated to first grade in years 2007-08 through 2011-12.

This procedure was then completed for each grade level's cohort survival through grade eight.

It should be noted that the method for projecting incoming kindergarten enrollment for years 2007-08 through 2011-02 was accomplished by averaging the previous five years of known kindergarten enrollments and dividing by five.

In the North Colonie methodology, a somewhat more precise computerized method of averaging a separately computed 3 year ratio and a 7 year ratio was employed. Also, instead of averaging kindergarten enrollment for future use, North Colonie used annual live birth data.

**Maplewood Resident Enrollment Totals**

**K    1    2    3    4    5    6    7    8    Total/Resident   9-12**

<b>2002-2003</b>	9	10	13	7	10	15	11	7	8	185/93	22	
<b>2003-2004</b>	11	8	10	8	7	9	12	11	9	181/85	23	
<b>2004-2005</b>	10	11	11	12	4	9	9	9	9	176/84	21	
<b>2005-2006</b>	11	7	11	11	10	4	7	8	11	177/80	24	
<b>2006-2007</b>	5	8	7	13	11	11	4	6	8	165/73	29	
<b>Survival Co-efficient</b>	(10)	.82	1.15	.97	.84	1.06	.86	.87	1.06			
<b>2007-2008</b>	10	4	9	7	11	12	10	4	6	73		
<b>2008-2009</b>	10	8	5	9	6	12	10	9	4	73		
<b>2009-2010</b>	10	8	9	5	8	6	10	9	10	75		
<b>2010-2011</b>	10	8	9	9	4	8	5	9	10	72		
<b>2011-2012</b>	10	8	9	9	8	4	7	4	10	69		

**North Colonic Enrollment Projections**

<b>Year</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	
<b>2002-03</b>	329	343	379	423	390	434	442	480	430	513	504	491	461	5619
<b>2003-2004</b>	332	358	363	394	431	397	451	469	484	500	475	504	475	5633
<b>2004-2005</b>	287	357	377	379	412	431	406	448	482	552	465	485	504	5585
<b>2005-2006</b>	328	327	380	388	413	442	428	429	462	551	552	473	486	5659
<b>2006-2007</b>	306	368	335	398	409	416	444	456	422	522	538	539	461	5614
<b>Co-efficient</b>	1.11	1.05	1.04	1.06	1.03	1.02	1.04	1.02	1.15	.97	1.00	.99		
<b>2007-2008</b>	289	340	386	348	422	421	424	462	465	485	506	538	534	5620
<b>2008-2009</b>	314	321	357	401	369	435	429	441	471	535	470	506	533	5582
<b>2009-2010</b>	289	348	337	371	425	380	444	446	450	542	519	470	501	5522
<b>2010-2011</b>	300	321	365	350	393	438	388	462	455	518	526	519	465	5500
<b>2011-2012</b>	293	333	337	380	371	405	447	404	471	523	502	520	514	5506

**Maplewood-Colonie Common School District  
High School Enrollments**

**2002-2003**

<b>Shaker High School</b>	<b>14</b>
<b>Watervliet High School</b>	<b>7</b>
<b>Heatly High School</b>	<b>1</b>
<b>Cohoes High School</b>	<b>0</b>

**2003-2004**

<b>Shaker High School</b>	<b>14</b>
<b>Watervliet High School</b>	<b>8</b>
<b>Heatly High School</b>	<b>1</b>
<b>Cohoes High School</b>	<b>0</b>

**2004-2005**

<b>Shaker High School</b>	<b>17</b>
<b>Watervliet High School</b>	<b>2</b>
<b>Heatly High School</b>	<b>0</b>
<b>Cohoes High School</b>	<b>2</b>

**2005-2006**

<b>Shaker High School</b>	<b>21</b>
<b>Watervliet High School</b>	<b>1</b>
<b>Heatly High School</b>	<b>0</b>
<b>Cohoes High School</b>	<b>2</b>

**2006-2007**

<b>Shaker High School</b>	<b>27</b>
<b>Watervliet High School</b>	<b>1</b>
<b>Heatly High School</b>	<b>0</b>
<b>Cohoes High School</b>	<b>1</b>



Key: North Colonie Class Size Caps  
K=23; 1<sup>st</sup>=25; 2<sup>nd</sup>=27; 3<sup>rd</sup>=29  
4<sup>th</sup>=30; 5<sup>th</sup>=30; 6<sup>th</sup>=30

## North Colonie Elementary Enrollment in 2006-07

- **Blue Creek** has three sections at every grade level. At the beginning of the year, sixth grade enrollment figures were near capacity. The first, third and sixth grade classes have a high percentage of students in need of remedial or special education services. Students with special needs are being supported through the special education program, as well as teacher aide and intern support within the classroom. Third grade enrollment is approaching capacity.
  
- Enrollment at **Boght Hills** decreased by 9 students in 2006-07. The school currently has three sections per grade. At this time, we believe Boght Hills can absorb increased enrollment in grades 1 through 6. The fifth grade classes are much closer to capacity; the second through sixth grades have a high percentage of students with special needs. Boght Hills continues as a swing school, along with Forts Ferry, for students from Berry Oxford and Colonie East Apartments.
  
- **Forts Ferry** has a large enrollment of 64 in kindergarten and more class capacity in first through sixth grades. We expect some continued enrollment growth as the development nears completion at North Pointe Estates. Forts Ferry is designated to receive overflow students from Boght Hills, Latham Ridge, and Southgate, and is a swing school, along with Boght Hills for students from the Berry Oxford and Colonie East apartment complexes. Forts Ferry, with the exception of kindergarten, appears to be able to absorb steady growth in 2006-07.
  
- **Latham Ridge** currently has a total enrollment of 434 students, a decrease of 12 from the previous year. Latham Ridge has traditionally had one of the largest elementary enrollments in the district. However, in 2006-07, the population continues to decline, surpassing only Loudonville in the number of students

- enrolled. Latham Ridge continues to host a section of the Kindergarten Intervention Program, which can draw up to 12 students from other schools.
  
- **Loudonville School** has 36 kindergarteners in two sections and with the exception of first grade, the class sizes in kindergarten through fourth have trended toward lower numbers. This year a total of six first graders were overflowed from Loudonville (five to Southgate and one to Latham Ridge). In 2007-08, Loudonville cannot accommodate all students overflowed for second grade if there are no other changes in the present grade one enrollment. Class sizes in grades 5-6 continue to reach close to capacity (average size this year is up slightly for these grades at 28 students). A total of 13 Loudonville students are attending other district elementary schools this year. Five students were overflowed, three have permission to attend another district elementary this year, most as a result of an overflow from a previous year and the remaining 5 students are attending another district elementary school due to special program placement.
  
- **Southgate.** There are two ASC classes at Southgate, each of which enrolls 10 students from all of the elementary buildings in the district. Southgate currently has overflowed students in kindergarten, due to enrollment capacity at Forts Ferry, and in first grade, due to enrollment capacity at Loudonville.

## **North Colonie**

### **Secondary Enrollment Projections**

**Shaker Junior High:** In 2007-08, the junior high is projected to have 462 seventh graders (compared to 456 this year) and 465 eighth graders (as compared to 422 this year). The total projected enrollment of 927 is 49 students more than the current enrollment of 878. Future enrollments remain in the 900+/- range, projected to be 912 in 2008-09 and 896 in 2009-2010. Possible need to increase staffing in special area courses,

just as district decreased staffing when the enrollment dropped, to accommodate the two additional sections required to meet this increase.

The second BOCES class is in its second year of existence at SJHS, but in-district special education space needs are increasing, competing for space.

**Shaker High School:** The high school is projected to increase by only 3 students to 2063 students in 2007-2008. Enrollment is projected to decrease by 19 students to 2044 in 2008-2009. The High School Special Education Program has 287 students currently receiving services. The High School is also educating approximately 130 students from Menands, Maplewood and the Watervliet Arsenal.

Excerpted from Report to North Colonie Board of Education; November 2006

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### **Non-Resident Pupils**

A condition unique to Maplewood is the very high number of non-resident pupils who are among the total school population, Grade K-8. For example, in 2006-2007 the resident (R) versus non-resident (NR) enrollment totals are as follows:

Kindergarten	– 12 NR	4 R
Grade 1	7 NR	8 R
Grade 2	10 NR	6 R
Grade 3	11 NR	13 R
Grade 4	11 NR	11 R
Grade 5	9 NR	11 R
Grade 6	9 NR	4 R
Grade 7	14 NR	6 R
Grade 8	9 NR	7 R

The majority of the non-resident population at Maplewood is tuition paying, the exception being the children of staff who have a contractual right to send their children to Maplewood even if they live outside the district.

### **Tuition Rates and Policy**

One factor which must be considered when projecting enrollment following a merger is the impact that differences in tuition rates that currently exist between Maplewood and North Colonie.

#### **2006-2007 Tuition**

##### **North Colonie**

½ Day Kindergarten	\$4,448
Grades 1-6	\$7,041
Grades 7-12	\$10,017

##### **Maplewood**

First Child	\$2,000
Second Child	\$1,500
Third Child	\$1,000

Note: Maplewood's tuition is set annually at a locally determined rate. North Colonie utilizes a state formula, sometimes known as the "Seneca Falls" formula to determine its annual tuition rate.

These significant differences in tuition costs could certainly impact decisions made by non-resident parents following an annexation.

To help define what would be charged for non-resident pupils following an annexation, the Feasibility Study Committee was asked the following question:

**Do you concur? “Non-resident tuition should be consistent in all buildings following an annexation, but current Maplewood non-residents should be guaranteed admission”**

**Committee Recommendation: All three sub committees that studied the tuition issue agreed that following an annexation, North Colonie tuition should be consistent for all non-resident pupils, including those that previously attended Maplewood.**

**The consultants concur with this recommendation.**

### **Current Non-Resident Pupils at Maplewood**

So, are current non-resident pupils likely to re-enroll at Maplewood following the annexation at a considerably increased tuition cost? Believing that teachers, the principal, and staff at Maplewood know the parents of non-resident pupils very well, the consultants did an informal poll of attitudes among staff as to what would happen to these non-resident pupils should an annexation occur.

While the results of this informal poll are non-scientific and certainly open to disagreement, the following table is offered to show potential enrollment at Maplewood if 20% of the non-resident pupils continued to attend Maplewood after an annexation by North Colonie.

**Hypothetical Maplewood Enrollment Projection if 20% of Tuition Non Residents  
Remain with District after Annexation**

- **Question:** What is the estimated number of Non-Residents who would pay North Colonic tuition to stay in Maplewood after an annexation?
- **Method:** In years 2002-03 through 2006-07 Maplewood averaged 93.8 non-resident students or, if 20% elected to re-enroll, an average of 2.08 students per grade level per year

<b>Year</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>Total</b>	
<b>2007-2008</b>	12	6	11	9	13	14	12	6	8	91	
<b>2008-2009</b>	12	10	7	11	8	14	12	11	6	91	
<b>2009-2010</b>	12	10	11	7	10	8	12	11	12	93	
<b>2010-2011</b>	12	10	11	11	6	10	7	11	12	90	
<b>2011-2012</b>	12	10	11	11	10	6	9	6	12	87	

**North Colosie Central School District  
Student Attendance and School Capacity Report  
For the Period Ending October 31, 2006**

North Colosie Central School District Elementary Schools												
Grade	K	1	2	3	4	5	6	Total	% Utilization			
Class Capacity by Grade	23	25	27	29	30	30	30	30	30	30	30	30
<b>Blue Creek</b>	21	24	18	29	22	24	24	29				
	19	24	16	29	22	23	30					
	16	24	18	28	22	22	28					
<b>TOTAL ENROLLMENT</b>	<b>56</b>	<b>72</b>	<b>52</b>	<b>86</b>	<b>66</b>	<b>69</b>	<b>87</b>	<b>488</b>	<b>83.85%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	13	3	29	1	24	21	3	94				
<b>Boyet Hills</b>	21	21	22	25	26	29	26					
	23	21	20	24	25	27	23					
	14	21	21	25	24	28	27					
<b>TOTAL ENROLLMENT</b>	<b>58</b>	<b>63</b>	<b>63</b>	<b>74</b>	<b>75</b>	<b>84</b>	<b>76</b>	<b>493</b>	<b>84.71%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	11	12	18	13	15	6	14	89				
<b>Forta Ferry</b>	23	19	24	24	25	25	26					
	22	18	22	25	25	25	27					
	19	18	23	26	26	25	25					
<b>TOTAL ENROLLMENT</b>	<b>64</b>	<b>55</b>	<b>69</b>	<b>75</b>	<b>76</b>	<b>75</b>	<b>78</b>	<b>492</b>	<b>84.54%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	5	20	12	12	14	15	12	90				
<b>Lathas Ridge</b>	17	23	16	19	25	26	23					
	17	23	18	19	24	23	23					
	12	22	18	19	24	23	22					
<b>TOTAL ENROLLMENT</b>	<b>46</b>	<b>68</b>	<b>52</b>	<b>57</b>	<b>73</b>	<b>72</b>	<b>68</b>	<b>436</b>	<b>74.91%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	23	7	29	30	17	18	22	146				
<b>Louisville</b>	18	25	19	20	23	27	29					
	18	25	20	19	25	27	29					
<b>TOTAL ENROLLMENT</b>	<b>36</b>	<b>50</b>	<b>39</b>	<b>39</b>	<b>48</b>	<b>54</b>	<b>58</b>	<b>374</b>	<b>83.51%</b>			
Theoretical Capacity	46	50	54	58	60	60	60	388				
Space Remaining	10	0	15	19	12	6	2	64				
<b>Southgate</b>	18	21	19	23	23	20	26					
	16	21	20	23	22	22	25					
	13	21	20	22	23	21	27					
<b>TOTAL ENROLLMENT</b>	<b>47</b>	<b>63</b>	<b>59</b>	<b>68</b>	<b>68</b>	<b>63</b>	<b>78</b>	<b>446</b>	<b>76.63%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	22	12	22	19	22	27	12	136				

North Colosie Central School District Elementary Schools												
Grade	K	1	2	3	4	5	6	Total	% Utilization			
Class Capacity by Grade	23	25	27	29	30	30	30	30	30	30	30	30
<b>Blue Creek</b>	21	24	18	29	22	24	24	29				
	19	24	16	29	22	23	30					
	16	24	18	28	22	22	28					
<b>TOTAL ENROLLMENT</b>	<b>56</b>	<b>72</b>	<b>52</b>	<b>86</b>	<b>66</b>	<b>69</b>	<b>87</b>	<b>488</b>	<b>83.85%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	13	3	29	1	24	21	3	94				
<b>Boyet Hills</b>	21	21	22	25	26	29	26					
	23	21	20	24	25	27	23					
	14	21	21	25	24	28	27					
<b>TOTAL ENROLLMENT</b>	<b>58</b>	<b>63</b>	<b>63</b>	<b>74</b>	<b>75</b>	<b>84</b>	<b>76</b>	<b>493</b>	<b>84.71%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	11	12	18	13	15	6	14	89				
<b>Forta Ferry</b>	23	19	24	24	25	25	26					
	22	18	22	25	25	25	27					
	19	18	23	26	26	25	25					
<b>TOTAL ENROLLMENT</b>	<b>64</b>	<b>55</b>	<b>69</b>	<b>75</b>	<b>76</b>	<b>75</b>	<b>78</b>	<b>492</b>	<b>84.54%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	5	20	12	12	14	15	12	90				
<b>Lathas Ridge</b>	17	23	16	19	25	26	23					
	17	23	18	19	24	23	23					
	12	22	18	19	24	23	22					
<b>TOTAL ENROLLMENT</b>	<b>46</b>	<b>68</b>	<b>52</b>	<b>57</b>	<b>73</b>	<b>72</b>	<b>68</b>	<b>436</b>	<b>74.91%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	23	7	29	30	17	18	22	146				
<b>Louisville</b>	18	25	19	20	23	27	29					
	18	25	20	19	25	27	29					
<b>TOTAL ENROLLMENT</b>	<b>36</b>	<b>50</b>	<b>39</b>	<b>39</b>	<b>48</b>	<b>54</b>	<b>58</b>	<b>374</b>	<b>83.51%</b>			
Theoretical Capacity	46	50	54	58	60	60	60	388				
Space Remaining	10	0	15	19	12	6	2	64				
<b>Southgate</b>	18	21	19	23	23	20	26					
	16	21	20	23	22	22	25					
	13	21	20	22	23	21	27					
<b>TOTAL ENROLLMENT</b>	<b>47</b>	<b>63</b>	<b>59</b>	<b>68</b>	<b>68</b>	<b>63</b>	<b>78</b>	<b>446</b>	<b>76.63%</b>			
Theoretical Capacity	69	75	81	87	90	90	90	582				
Space Remaining	22	12	22	19	22	27	12	136				

The Shaker High School												
Grade	9	10	11	12	Total							
Grade Capacity	554	552	475	479	2060							
Shaker Junior High School	7	8	8	8	Total							
	430	463	893									

The Shaker High School												
Grade	9	10	11	12	Total							
Grade Capacity	524	537	538	458	2057							
Shaker Junior High School	7	8	8	8	Total							
	457	425	882									
	750	750	1500									
	293	325	618									
	60.93%	56.67%	58.80%									

The Shaker High School												
Grade	9	10	11	12	Total							
Grade Capacity	524	537	538	458	2057							
Shaker Junior High School	7	8	8	8	Total							
	457	425	882									
	750	750	1500									
	293	325	618									
	60.93%	56.67%	58.80%									

Note: Elementary Capacity based on approved district guidelines for number of students per classroom per grade.

Junior and Senior High School Capacity based on SED formula of available square footage divided by an allotment per student and includes spaces such as gymnasiums, cafeterias, music, art etc., in addition to general classroom space.

District												
Grade	9	10	11	12	Total							
Grade Capacity	78.21%	80.15%	80.30%	68.36%	76.75%							
Shaker Junior High School	7	8	8	8	Total							
	457	425	882									
	750	750	1500									
	293	325	618									
	60.93%	56.67%	58.80%									

District												
Grade	9	10	11	12	Total							
Grade Capacity	524	537	538	458	2057							
Shaker Junior High School	7	8	8	8	Total							
	457	425	882									
	750	750	1500									
	293	325	618									
	60.93%	56.67%	58.80%									

District												
Grade	9	10	11	12	Total							
Grade Capacity	524	537	538	458	2057							
Shaker Junior High School	7	8	8	8	Total							
	457	425	882									
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District												
Grade	9	10	11	12	Total							
Grade Capacity	524	537	538	458	2057							
Shaker Junior High School	7	8	8	8	Total							
	457	425	882									
	750	750	1500									
	293	325	618									
	60.93%	56.67%	58.80%									

## **Staffing**

The legal rights of the employees of North Colonie and Maplewood school districts, respectively, were reviewed by the Feasibility Study Committee and are expressed below:

### **Legal Rights of Teachers after Reorganization**

Teachers in the annexed school district (Maplewood) have a right to employment in the annexing district (North Colonie) if a vacancy exists within their tenure area. Teachers from the annexed district do not, however, have “bumping” rights. If a vacancy is not available within a teacher’s tenure area, the teacher is placed on a preferred eligible list for a period of seven years, with subsequent vacancies being filled from the preferred eligible list in seniority order.

Once initially employed, for salary, sick leave and any other purposes, the length of service credited in the former district shall be credited as employment time with the annexing district.

### **Legal Rights of the Superintendents**

The superintendent of the district which is annexed would not have rights to the superintendency of the annexing district. However, when the superintendent of the annexed district has an employment contract, such contract is considered a property right and is therefore an obligation which is binding upon the annexing district.

If the annexing district determines not to employ such superintendent in some capacity, it may discharge its contractual obligation by paying the salary which he or she would have earned pursuant to such contract, less any income obtained from employment elsewhere during the term of the contract.

As part of the Assurances issued by the North Colonie Board of Education, the current superintendent at Maplewood will be retained as principal of the Maplewood building, should the annexation occur. Specifically:

*The North Colonie Board of Education commits to retain the Superintendent of Maplewood-Colonie Common School District as the Principal of Maplewood School after the annexation has taken place.*

The current superintendent of North Colonie Central School retains rights to the position as per contract following an annexation.

### **Legal Rights of Civil Service Staff**

Non-teaching personnel appointed pursuant to the Civil Service Law will have different employment rights depending on their civil service class, e.g., competitive, non-competitive, labor, etc. The appropriate local civil service agency should be consulted for assistance to ensure appropriate treatment of these employees.

On December 12, 2006, the Feasibility Study Committee originally began to consider the following question:

*“If the district of North Colonie was to annex the district of Maplewood and, as a result, staff positions become unnecessary, what should the newly formed district do with individuals currently holding those positions?”*

However, in January, 2007, the North Colonie Board of Education issued a series of “Assurances”, which answered the above question for the Study Committee. Specifically, the Assurances stated, in part:

- 1. The North Colonie Board of Education recognizes that Maplewood School is the hub of the Maplewood community. As such, it links the generations through a multitude of civic, cultural and educational activities. As a result, Maplewood School will be maintained as an elementary school for at least seven to ten years. After the seven to ten year period, Maplewood School’s use as an educational center will be determined by the long range planning committee.*

2. *The North Colonie Board of Education commits to retain all teachers, teacher assistants and staff who desire to remain employees of the newly annexed School District subject to annual evaluation and review.*
3. *Existing employees of the Maplewood-Colonie Common School District, professional, support and/or non-instructional staff, will maintain their present position or a comparable position after the annexation has taken place.*

It is important to note that after studying the class sizes of the two districts and current deployment of personnel and program, The Feasibility Study Committee does not see the potential of a significant reduction, if any, in staffing levels of the newly reorganized district. While it remains possible that there would be a slight realignment of human resources should the districts merge, given that North Colonie has indicated that the Maplewood building would stay open for at least seven to ten years, it is unlikely that layoffs, and the subsequent cost savings, could be realized.

The consultants concur with this assessment.

## **Labor Contracts**

Following a reorganization through the process of annexation, the annexing district's (North Colonie) collective bargaining agreements previously negotiated with designated employee groups remain in force. The annexed district's (Maplewood) agreements cease to exist, except as provided for by Assurances of the annexing district, and all employees of the newly configured district are then covered by a single labor agreement in each area of employment, such as instructional, support staff, administrative, civil service, etc.

An analysis of the respective instructional and non instructional labor agreements currently in force in North Colonie and Maplewood was conducted by the consultants and conclusions were shared with the Feasibility Study Committee. A study of the administrative agreement currently in force in North Colonie was not included in this analysis as Maplewood does not currently have a similar agreement because they have no administrators beyond the Superintendent of Schools.

The Maplewood Teachers Association provided help with the Instructional contract analysis found below:

**Contract Analysis  
Maplewood Teachers and Teaching Assistants  
And  
North Colonie Teachers and Teaching Assistants**

<b>Category</b>	<b>Maplewood</b>	<b>North Colonie</b>
<b>Salary</b>	Teachers: Tchr #1 \$33,000 1 <sup>st</sup> year (step 1)  Tchr #2. \$46,000 11 <sup>th</sup> year (step 8)  Tchr #3 \$70,000 29 <sup>th</sup> year (step 20)  Teacher Assistants: Tchr Asst #1 \$15,250 1 <sup>st</sup> year (step 1)  Tchr Asst #2. \$16,873 5 <sup>th</sup> year (step 5)	(same step in N Colonie) \$43,200 (+\$10, 200) (step 1)  \$55,300 (+\$9,300) (step 11)  \$81,200 (+11,200) (step 24)  \$20,275 (+\$5,025) (step 1)  \$21,646 (+\$4,773) (step 5)
<b>Leave Policy</b>	12 sick + 5 personal total 17 days/year  5 days of 12 used for immediate family  220 days max. accumulation  5 additional days for bereavement of immediate family  up to 2 years maternity leave (taken out of sick leave)  apply for extended leave	14 days/year Sick; 2-3 personal  5 days of 14 used for immediate family  350 days max. accumulation  same  same
<b>Health Plans</b>	Empire Plan	NYSHIP INDEMNITY PLAN(Core Plus Medical and Psychiatric

<p><b>Health Plans, Cont.</b></p>	<p>Employees hired prior to July 1, 1996 District pays full coverage</p> <p>After July 1, 1996 Board /Employee share 75% / 25%</p> <p>Family Health plan 50% / 50%</p> <p>Delta Dental</p> <p>Davis Vision</p> <p>None</p> <p>None</p>	<p>Enhancements) / Empire Plan, CDPHP, MVP, Community Blue</p> <p>District/ teacher shares 90% / 10% Individual 80% / 20% 2-person 80% / 20% Family</p> <p>Delta Dental 90/10 Ind. 80/20 2-person 80/20 Family</p> <p>same</p> <p>Disability</p> <p>Life Insurance</p>
<p><b>Teaching Load, Year, Day</b></p>	<p>Teachers work 185 days</p> <p>Hours are 8:30 – 3:15 6.75 hours/day</p> <p>Prep. = 150 min./ week ½ hour lunch</p> <p>20 min. recess duty/ week</p> <p>2 week AM duty / year</p> <p>TA/ special area teacher – dismissal duty</p> <p>(Above 3 items not specified in contract – at discretion of superintendent)</p>	<p>Need to meet 180 days (mandated)</p> <p>Elementary 7.25 hours Secondary 7.5 hour</p> <p>Prep = 250 min./ week ½ hour lunch</p> <p>15 min recess duty / week</p> <p>supervision as needed / principal</p> <p>not specified</p>

<b>Teaching Load, Year, Day</b>	Classroom teacher is homeroom teacher (clerical duties)	Not specified
	Supervise students for 3 evening/Saturday programs: Christmas Show Spring Show Graduation	Not specified
<b>Co-Curricular</b>	8 <sup>th</sup> Grade Advisor \$350  Intramural Volleyball \$350  Christmas Show \$500 Spring Show \$500 Legion Project \$450  Yearbook \$350  Delta Gamma \$350  Natural Helpers \$350  Newspaper \$200  School Store \$0  CST Chairperson \$0  After school Detention  Stock Market Game \$200 Character Education \$0 Banana Splits \$0	Student Council Advisor \$1,457  Jr. High Inter/ Extra V. B. \$820  (Jr. High Level) Musical Theater (step 1) Backstage/Props \$437 Choreographer \$400 Rehearsal Accompanist \$500 Musical Director \$2,392 Vocal/Orch Director \$2,392 Technical Director \$1,595  Yearbook \$2,717  (High Sch. Level) Russian Club \$394  Natural Helpers \$317  Newspaper \$1,917  \$717  \$1,089  not mentioned  none none none

	Peer Tutoring \$0	none
	Chess Club \$0	none
	Craft Club \$0	none
	School Dance Supervision \$0	none

**COMPARATIVE ANALYSIS : NON-INSTRUCTIONAL PERSONNEL SALARY AND BENEFITS BETWEEN NORTH COLONIE CSD AND MAPLEWOOD COMMON SCHOOL DISTRICT**

The North Colonie CSD employs 227 non-instructional employees represented by the CSEA Local 1000, AFSCME, AFL-CIO. The district and the CSEA have recently approved a new agreement which will continue through June 30, 2010.

The agreement pertains to: all non-instructional employees serving as custodial and maintenance, transportation, school lunch, school monitor, technology assistants, and clerical employees exclusive of the Directors of Transportation, Food Services, Custodial Services, Facilities and Operations, Assistant Director of Transportation, District Accountant, Secretaries to the Superintendent and Assistant Superintendents, Secretary to the Treasurer and Micro Computer Systems Analyst.

The Maplewood Common School district employs three full time and 5 part time non-instructional employees. They are not represented by an official bargaining unit. The practice has been to accord these employees the same benefits as negotiated for the Instructional Unit represented by NYSUT.

Based on the assumption that all current Maplewood Common non-instructional employees would continue employment in an annexation, and that no one would receive less than their current salary and benefits, the additional cost to the annexed school

district would be approximately twenty two thousand four hundred and ninety four dollars (\$22,494) The chart below further outlines those costs:

**COMPARISON OF CURRENT MAPLEWOOD NON-INSTRUCTIONAL POSITIONS  
WITH NORTH COLONIE CSEA CONTRACT**

<u>Employees</u>	<u>Current Maplewood Title</u>	<u>Salary Differential/yr</u>	<u>Benefits/Dif.</u>
1	Treasurer/Keyboard Spec.	+ \$2,778	-10%
1	Keyboard Specialist	-\$7,009	buyout elect
1	Custodial Worker	+\$4,340	-10%
1	PT Cleaner	+\$ .97hr +\$1,261	none
1	Lunch monitor/recept.	+\$1.20hr +\$1,560	none
1	PT lunch monitor	-\$ .98hr -\$392	none
1	PT Receptionist	-\$1.99hr -\$796	none
1	School Nurse RN	-\$3.58 -\$2,864	none
Potential cost Increase for Annexed District		\$20,994	\$1,500

On the chart (+) means currently higher rate in Maplewood  
 (-) means currently lower in Maplewood  
 Differences due to seniority or pay rates

**Retired Employees**

The North Colonie Board of Education's list of Assurances covers benefits for retired Maplewood employees as follows:

*The North Colonie Board of Education will honor the specified percentages of health insurance premiums for the Maplewood retirees presently covered and for those current employees who retire prior to the finalized date of annexation, contingent on said persons joining available Health Insurance Plans administered by the North Colonie District.*

## **Staffing Conclusions**

### **1. Certificated Staff:**

- There is nothing in either contract which would serve as an impediment to annexation.

### **2. Non-Certificated Staff:**

- There is nothing in the North Colonic contract which would prevent annexation.

### **3. Cost to Level Up Salaries:**

- Teachers - \$170,000\*
- Teaching Assistants - \$30,000\*
- Non-Instructional - \$20,000\*

### **4. Economies of Scale Savings: 0**

**\*Note:** The costs represented are “worst case”. They assume all current employees remain and do not take into consideration future new hires who typically earn less money.





# **FACILITIES**

## **DESCRIPTION AND CONDITION**

### **1. NORTH COLONIE CENTRAL SCHOOL DISTRICT**

The North Colonie Central School District is a suburban school district with facilities located on eight different sites in Albany County. Facilities include six elementary schools, one junior high school and one senior high school. In addition, the district houses its District Office in a converted school building, operates a maintenance building and annex, as well as a bus garage. The district owns all of these facilities.

The following information is primarily taken from a 2006 Facilities five year plan produced by the architectural firm of Collins and Scoville, P.C..

#### **BLUE CREEK ELEMENTARY SCHOOL**

The school is located on Clinton Road in Latham, N.Y. The original building was built in 1953. The building houses 486 students in grades K-6. Substantial additions in 1966, 1991, and 2005 added classrooms and media center renovation. The current building area is 64,732 sf. It shares an 145+ acre site with the Jr. High School, Sr. High school and the bus garage. The architects found the building to be in “generally good” condition. However it received an “unsatisfactory” rating from the 2005 SED Building Condition Survey (BCS) due to specific building systems functions being either unreliable or having exceeded their useful life.

Future capital projects should include: replacement of unit ventilators in classrooms, replace gym and cafeteria air handlers, install backup generator, replace classroom floor tiles, replace gym floor, install new ceramic tiles on building walls, replace exterior cement wall panels, re-roof 1991 addition, repave driveway and bus loop, replace

transformer, replace hot water recirculation pump, and replace toilet fixtures in 1953 toilet room to be ADA compliant.

### BOGHT HILLS ELEMENTARY SCHOOL

The Boght Hills Elementary School is located on Dunsbach-Ferry Road in Cohoes, N.Y. The original building was built in 1955. The building currently houses 496 students in grades K-6. Additions and renovations in 1991 and 2002 added classrooms and a media center. The current building area is 55,814 sf and sits on a 12 acre+ site. The architects rated the building as being in “generally good” condition and it received a “satisfactory” rating on its 2005 SED BCS report.

Future capital projects should include: replace classroom unit ventilators, install back -up generator, provide exhaust fan in shed, ventilate small group instruction room, improve playing fields, replace exterior cement wall panels, replace classroom floor tiles, replace cafeteria floor, reconfigure toilet rooms for ADA compliance, replace PA system, provide expansion tank and mixing valve on water heater.

### FORTS FERRY ELEMENTARY SCHOOL

The Forts Ferry Elementary School is located on Forts Ferry Road in Latham, N.Y. The original building was built in 1955. Additions and renovations in 1958, 1991, and 2003 added classrooms. The building currently houses 494 students in grades K-6. The building area is 62,506 sf and sits on a 13 acre site. The architects rate the building as being in “generally good” condition. It received a “satisfactory” rating on its 2005 SED BCS.

Future capital projects should include: replace auditorium air handler unit, install back-up generator, replace controls for corridor and bathroom tube heaters, replace playground equipment, expand parking, replace floor tiles in classrooms, cafeteria and auditorium, replace exterior cement wall panels, repair chimney, replace stone coping on gym

windows, re-roof 1991 roof, remove and replace transformer, replace exterior hose bibs, replace gang toilets to become ADA compliant.

### LATHAM RIDGE ELEMENTARY SCHOOL

The Latham Ridge Elementary School is located on Mercer Rd. in Latham, N.Y. The original building was built in 1966. Additions and renovations made in 1999 and 2004 added classrooms and corridors. The building currently houses 434 students in grades K-6. The building area is 65,447 sf and sits on a 17 acre+ site. The architects rate the building as being in “generally good” condition. It received an “unsatisfactory” rating on its 2005 SED BCS due to unreliable functioning of specific systems and because certain systems exceeded their useful life.

Future capital projects should include replacing boilers, replace classroom unit ventilators, replace gym and auditorium air handling units, replace PA system, remove and replace transformer, provide back flow prevention system on cold water supplying boilers, replace shut off valves, replace floor tile in classrooms, improve main entrance, replace exterior cement wall panels, repair soffit, repair roof, build new tractor shed, improve site drainage, improve front curb accessibility, and replace bus loop.

### LOUDONVILLE ELEMENTARY SCHOOL

The Loudonville Elementary School is located at the intersection of Osborne and Old Niskayuna roads in Loudonville, N.Y. The original two story building was built in 1919. Two story additions in 1934, 1939, and in 1954 added classrooms, auditorium and gymnasium. In 1991 a single story classroom addition was completed. A two story addition in 2003 added classrooms and a media center. The building enrolls 324 students in grades K-6. The building area is 48,831 sf and sits on a 6.8 acre lot. The architects rate the building as being in “generally good” condition. It received a “satisfactory” rating on its 2005 SED BCS.

Future capital projects should include: boiler upgrades, replace second floor toilets to become ADA compliant, remove and replace transformer, replace classroom unit ventilators, replace gym and auditorium air handlers, upgrade elevator machine room per code, install backup generator, replace auditorium and gym flooring, and provide overflow parking at old tennis courts.

### SOUTHGATE ELEMENTARY SCHOOL

The Southgate Elementary School is located on Southgate Road in Loudonville, N. Y. The original building was built in 1955. Renovations and additions in 1958, 1991, and 2005 added classrooms and expanded the media center. The building houses 445 students in grades K-6. The building area is 51,039 sf and sits on a 22+ acre site. The architects rate the building as being in “generally good” condition, however it received an unsatisfactory rating on its 2005 SED BCS due to specific unreliable functioning systems and some systems having exceeded their useful life.

Future capital projects should include: replace PA system, replace boilers, replace classroom unit ventilators, install backup generator, provide expansion tank on water heater, replace toilet fixtures to become ADA compliant, replace water shut offs, replace classroom floors and cafeteria floor, replace exterior cement wall panels, re-roof 1955 and 1991 roofs, replace playground, replace bus loop, pave parking lot, and replace front entry.

### SHAKER JUNIOR HIGH SCHOOL

Shaker Junior High School is located on Watervliet-Shaker Road in Latham, N.Y. The original building was built in 1962. A 1998 addition added a second gymnasium and media center suite. In 2004 a classroom addition was completed. The building houses 878 students in grades 7 and 8. Total building area is 160,784 sf and shares a 145 acre site with Blue Creek Elementary School, Shaker Senior High and the bus garage. The

architects rate the building as being in “generally good” condition. It received a “satisfactory” rating on its 2005 SED BCS.

Future capital projects should include: replace classroom unit ventilators, improve ventilation of computer server rooms, install back up generator, repair walls in boys’ locker room and corridor, repair lockers, replace stage lighting panel, repair wall/floor deflection in 1962 wing, repair exterior brick cracks, replace water heater, and provide main gas valve shut offs in science room.

### SHAKER HIGH SCHOOL

Shaker High School is located on Watervliet-Shaker Road in Latham, N.Y. The original building was built in 1957. A 1969 addition more than doubled the square footage while adding a second gymnasium, second cafeteria, new library and classroom wings. A 1997 addition expanded the athletic office and added storage. In 2002 a classroom wing was added and the two cafeterias were expanded. The building houses 2060 students in grades 9-12. Total building area is 371,093 sf located on a 145 acre site it shares with the Blue Creek Elementary School, Shaker Junior High School and the bus garage. The architect rated the building as in “generally good” condition. The 2005 SED BCS rated the building as “unsatisfactory” due to specific building systems functioning unreliably or exceeding their useful life.

Future capital projects should include: replace 1957 and 1969 unit ventilators, replace H wing 1969 boilers, improve ventilation in boys and girls locker rooms and small instructional places, resurface track and tennis courts, construct 2 new practice fields, create 34 new parking spots near bus garage, install traffic light at Rt. 155 entrance, replace exterior doors at F gym east side and H gym south side, repair roof leaks over F gym, repair wall brick and chimney cracks, repair wall at stairs to boys’ locker room, install new ceiling and lighting in band room, replace 1957 freight elevator, improve accessibility to pool area, repair locker room ceiling, replace bleachers in H gym, replace air handler units in library, H gym, and F gym, install back up generator, replace F gym

locker room shower fixtures, and replace and relocate electric panels in pool mechanical room.

### GOODRICH SCHOOL (DISTRICT OFFICES)

The Goodrich School is located on Fiddlers Lane in Latham, N.Y. The original building was built in the early 1900's. Additions in 1955 and 1958 created a gymnasium, cafetorium, and additional classrooms. The building serves as the home to the District Offices, Wildwood leased classrooms, Wee Care Childcare, YMCA childcare, and an alternative education program for 8 students. Total building area is 27,445 sf and it sits on a 13 acre site. The architects rate the building as being in "generally good" condition. The 2005 SED BCS rated the building as "unsatisfactory" due to specific systems functioning unreliably or having exceeded their useful life.

Future capital projects should include: replace 1950's roofing over classrooms and cafetorium, replace windows, pave parking lot, replace underground oil tank, improve playing fields, provide code required fire separation between 1950's pre-K and corridor, replace classroom unit ventilators, replace gym and cafeteria air handlers, remove unused storage tank and incinerator from basement, provide air damper and DDC control for boiler room, replace clock system, replace electric service in boiler room, provide expansion tank on water heater in boiler room, replace galvanized pipe, and replace exterior hose bibs.

### BUS GARAGE

The bus garage is located next to the high school on Watervliet-Shaker Road in Latham, N.Y. The building was built in 1968 and consists of 22,000 sf of cold storage and 20,000 sf of heated repair bays and offices. A 2003 addition added 3,651 sf. The total building area is 48,211 sf. It shares a 145+ acre site with Blue Creek Elementary School, Shaker Jr. High School and Shaker High School. The architects rate the building as being in "generally good" condition. The 2005 SED BCS rated the building as "satisfactory".

Future capital projects should include: removal and replace concrete sills of overhead doors, replace damaged wall panel replace floor tile in locker rooms, replace toilet fixtures with ADA compliant fixtures, and install occupancy sensor lights and T-5 lamps.

#### MAINTENANCE BUILDING AND ANNEX

The maintenance building and annex (carpentry shop) are located on Watervliet-Shaker Road in Latham, N.Y. The original building was built in 1953. An office suite was built in 1989. The carpenter shop was moved to the site in 1990. Total building area is 8,891sf sitting on a .89 acre site. The architects rate the facility as being in “fair” condition. The 2005 SED BCS rated the facility as “unsatisfactory” due to specific systems having outlived their useful life.

Future capital projects should include: replace paving, replace metal roof over garage, replace wall panels at garage, replace windows, provide ramp access to carpentry building, reconfigure toilet rooms to be ADA compliant, provide ventilation at carpentry shop, replace garage lighting, and replace hot water heater.

#### SUMMARY

The North Colonie Central School District’s Five Year Capital Facilities Plan calls for the expenditure of \$10, 599, 120, beginning in 2007. As designed, the plan will address the areas needing attention in a prioritized district wide manner over the next five years. (See Appendix)



## **2. MAPLEWOOD – COLONIE COMMON SCHOOL DISTRICT**

The Maplewood-Colonie Common School District is located between and among the Watervliet, Green Island, and North Colonie School districts in Albany County. The district houses and serves its 177 students, grades K-8, in a main building and an annex. The following information is largely taken from the district's Five Year Capital Facilities Plan developed in 2006 by the architectural firm of CWG located in Schenectady, N.Y.

### **MAIN BUILDING**

The main building is a two story structure located on Cohoes Road in Watervliet, N.Y. The building was constructed in 1922. An addition in 1962 brought the total building area to 29,964 sf. The building houses grades K-8 and the district's administration offices. Enrollment is currently 177 students in grades K-8. The building shares a site with the annex building. The architects and the 2005 SED BCS rate the building as "satisfactory".

Future capital projects should include: create accessible ADA compliant toilet rooms, construct elevator to the second floor, add wheelchair lift for gym/auditorium, replace front doors, reconstruct sidewalks, update science room, convert boiler to hot water heat, convert to DDC temperature controls, replace stage electrical panel, add switches for stage lighting, and reconstruct emergency exit lights throughout building.

### **THE ANNEX**

The annex is a single story building built as a firehouse in 1945. It is located on property adjacent to the main building and has an area of 3150 sf. It is primarily used for cafeteria, some student instruction, and after school programs. The architects rate the building as "satisfactory". The 2005 SED BCS indicated "satisfactory" condition but found it in need of significant improvements over the next 5 years.

Future capital projects should include: upgrade emergency exit lights, reconstruct exterior walls, replace overhead door, improve air supply in boiler room, replace sump pump, replace windows, interior walls, flooring, ceilings, electrical system, and water supply piping, reconstruct stair treads, add radiation to multi-purpose room, replace interior doors, replace toilet rooms, and replace drainage piping.

### SUMMARY

The district has worked with its architect to develop a Five Year Capital Facilities Plan which addresses in a priority manner the previously identified needs. The estimated cost of these improvements is \$2,535,300. (See Appendix)

### POSSIBLE FACILITIES ITEMS TO BE CONSIDERED WITH INCENTIVE AID IF ANNEXATION SHOULD OCCUR

The consultants talked with members of the administrative team from both Maplewood-Colonie Common School District and the North Colonie Central School District regarding their thoughts for additional capital facilities needs might be considered if additional aid were to be available to the newly annexed district.

Suggestions from the North Colonie Administration:

- Install back up generators at each school
- Increase district technology
- Add extra classrooms at elementary schools
- Add special education rooms
- Build new maintenance shop
- Build new or expand bus garage
- Build extra parking at high school and other schools
- Build new athletic fields
- Increase annual maintenance budget
- Expand Goodrich School to accommodate more Alternative Education Programs

- **Build some new elementary auditoriums**

**Suggestions from the Maplewood-Colonie Common Administration:**

- **Build new cafeteria/kitchen**
- **Build new science lab**
- **Move playground**
- **Demolish annex**
- **Build maintenance shed**
- **Address all accessibility issues**
- **Expand technology**
- **Improve bus turnaround**
- **Add several classrooms**

7

## Facilities

### Student Housing Plan

The Feasibility Study Committee was faced with the question of what would happen to the Maplewood students should an annexation occur.

The list of *Assurances* issued by the North Colonie Board of Education, and accepted by the Maplewood Board, included the following statement:

*The North Colonie Board of Education recognizes that Maplewood School is the hub of the Maplewood Community. As such, it links the generations through a multitude of civic, cultural and educational activities. As a result, Maplewood School will be maintained as an elementary school for at least seven to ten years. (Underline added) After the seven to ten year period, Maplewood School's use as an educational center will be determined by the long range planning committee.*

Therefore, it is clear that at least some of Maplewood's student population would remain in the Maplewood building following an annexation.

At the January 17, 2007 meeting, the Feasibility Study Committee, working in three sub-groups, considered student housing configurations should the districts reorganize. The result of those discussions included all three sub-groups making the recommendation that, if the districts merge, Maplewood students in grades K-6 would remain in the Maplewood building. Maplewood's 7<sup>th</sup> and 8<sup>th</sup> grade population would be housed in Shaker Junior High. The Committee's recommendation is consistent with the list of *Assurances* as follows:

*The North Colonie Board of Education will consider the recommendations of the feasibility study committee regarding the educational positioning of the 7<sup>th</sup> and 8<sup>th</sup> grades, both short and long term as long as they are consistent with the educational goals of the district.*

The consultants concur with this recommendation as they believe that is in the best instructional interest of the children.

During the Study Committee discussion of possible student housing configurations, and at other times throughout this study, an undercurrent of concern was expressed by members of the Feasibility Study Committee. In essence, committee members, particularly those representing Maplewood, feared that the very low resident student numbers in grades K-6 in Maplewood would eventually make keeping the Maplewood Building open impossible following an annexation, even though the North Colonie Board of Education issued the list of *Assurances* which states otherwise.

The consultants understand and share this concern. Therefore a list of observations and recommendations follow which are offered to help ameliorate the concern to some degree.

1. North Colonie Board of Education President, Ms. Joan Hart, spoke quite candidly to the Study Committee about this concern. She stated that the board offered the seven to ten year window for keeping the Maplewood building open (see *Assurances*) with full knowledge of the student enrollment projections and the costs relative to keeping Maplewood open as an educational facility. She asked that the *Assurances*, while legally non-binding, be accepted in the good faith that they were offered by the North Colonie Board of Education.
2. It is apparent in this study that taxes in the current Maplewood district, both Homestead and Non-Homestead, would drop dramatically should an

annexation occur. The consultants suggest that such a drop in taxes could serve to make the Maplewood hamlet area a more attractive and affordable location for young families to settle and for small businesses to grow. This redevelopment, due in large part to a more competitive tax rate coupled with Maplewood's longstanding fine instructional reputation, could only serve to bolster the population of families who would send their children to Maplewood in future years. It is impossible to predict a number of children affected by this hypothetical redevelopment, although it is doubtful that this condition alone would fill Maplewood's classrooms.

3. The current Maplewood superintendent has reported anecdotally that several non-resident families have inquired as to the progress of the annexation study and have indicated a favorable inclination to relocate in Maplewood should an annexation by North Colonie occur.
4. North Colonie traditionally runs a full day kindergarten program for a small segment of its current kindergarten population who indicate a need for full day programming to compete with district age-mates. It is recommended that, since space and staff are currently available, liberal consideration of this program be given for Maplewood's kindergarten population should an annexation occur.
5. In current North Colonie policy, elementary classroom enrollments are capped at a particular number of students. New enrollees who exceed the classroom cap in a particular building are "overflowed" to another in-district elementary building for at least the remainder of the school year. It is recommended that, should an annexation occur, the Maplewood building be designated as the school that would accept these overflow children.
6. The consultants believe that Maplewood's fine academic reputation and smaller class sizes would be an attractive drawing card for many parents. It

is recommended that parents in at least the contiguous North Colonie elementary schools be given the option of enrolling their children in Maplewood to gain the benefit of these significantly smaller class sizes. While current bus routes would need some modification to accommodate these voluntarily relocated children, it is believed that current “overflow” bus runs, plus other current special runs, could be realigned to provide transportation for these children.

7. There is much new housing construction in the North Colonie district in the area known locally as the “Boght Road Corridor”. Coincidentally, this geographic area in the northeast portion of the North Colonie district aligns closely with the northwest border of the Maplewood district. While the consultants caution against a wholesale redistricting to balance enrollments should an annexation occur, it is recommended that this new construction be studied carefully for its potential to bolster Maplewood student population while at the same time taking pressure off much higher class sizes in neighboring elementary buildings.

## **FACILITIES**

### **SUMMARY**

Should these two districts reorganize through annexation, the new district would benefit positively from the access to special NYS reorganization incentive building aid.

The Maplewood Community has been assured that its school building would remain open to serve a K – 6 student population for a period of seven to ten years. The new district would include, in a capital project, plans to alter and upgrade the building's many facility needs outlined in the previous section. Those improvements would include alterations that: make the gym and second floor ADA accessible, make toilets ADA accessible, technology upgrades, include HVAC upgrades, address paving and parking issues, and provide a modern library media center and cafeteria-type for the student body.

The 2005 North Colonie Central School District Building Condition Survey illustrates the aging of roofs, heating and cooling systems, need for additional parking, as well as a lengthy list of needs in the bus garage and maintenance facilities. As an annexed, reorganized District they too would benefit from the special NYS reorganization building aid, as well as other capital reserves they could create from the NYS reorganization incentive operating aid they would receive over fourteen years.

In the previous section, numerous suggestions were offered by the administrators from both Districts and endorsed by the community for possible facility improvements that could be considered if annexation occurred. These, combined with Building Condition Survey identified needs, could constitute the basis for a new five year capital facilities plan.

The cost to local taxpayers of the Capital Projects would be significantly reduced by the Reorganization Incentive Aids.

The consultants believe that both districts would find themselves in a “win-win” situation if annexation is approved. Not only would they be able to update their facilities as needed and wanted, but they would be able to do that with significant financial assistance from New York State.

The Maplewood facility is in need of two to three million dollars of improvements to meet the minimum upgrades required by this Building Condition Survey. Without annexation the ability of the local taxpayers to fund capital improvements as well as maintain their instructional program is questionable. Annexation allows the community to update its facility, continue to have a school building as the center of its community, and see their tax rates decline.

The North Colonie Central School District would be able to annex the Maplewood Common School District without building additional space. The Maplewood School would become the seventh K-6 school in the new district. Regardless of annexation, the District must update and repair its facilities. They receive a huge incentive to do this through the NYS reorganization incentive aids. Annexation would greatly benefit the financing of both district’s Capital Project facilities needs.

## INSTRUCTION

The consultants requested that the administration of the two school districts make a joint presentation regarding their instructional programs to the Annexation Feasibility Study Committee. The resultant presentation, given by Superintendent Ehrenberg and Assistant Superintendent Corr of the North Colonie Central School District along with Superintendent Steele of the Maplewood Common school District, highlighted the depth and breadth of instructional programs in both school districts as well as student achievement trends. Since the annexation primarily affects students in Grades K-8, the presentations concentrated on program at that level.

The reports were very thorough and informative. *Due to the size of the reports, they are not included in this narrative but can be found in both district offices.*

A review of School Report Cards and other program evaluation material provided by the districts demonstrate that the students in both are very successful with academic achievement standards.

It's important to note that an annexation of these two districts would be assisted by the currently on-going working relationship between administration and staff of both school districts. There are numerous examples of K-8 articulation activities which have historically led to smooth transitions for Maplewood ninth graders who attend the Shaker Senior High School on a tuition basis. *Currently, 25 of 27 Maplewood students in grades 9-12 are enrolled at Shaker High School, and have been accepted and assimilated.* These students are found among class officers, athletics, the performing arts, and contribute to the overall reputation of the High School.

Maplewood eighth graders have previously come to Shaker Jr. High to take the science course and the state test. Maplewood has adopted Shaker Jr. High's Math A curriculum.

The Russian curriculum between the schools has been integrated and both use inclusive models for many special education students.

Should an annexation occur, the Maplewood-Colonie Common School District would find their instructional program enhanced in a similar manner as the six current elementary schools in the North Colonie CSD. Among the enhancements would be; K-6 Guidance, a computer literacy program 4-6, additional technology resources, and a full time library media center specialist.

If the Maplewood-Colonie Common School District doesn't annex or merge with another school district, it would be hard pressed to continue offering even a very lean instructional program for its K-8 student enrollment. Increasing budget and financial issues, discussed in another section, would put strong pressures on the Board of Education and administration to make further reductions in staff, instructional curriculum supplies and materials as well as staff development. The district currently offers one section of each grade K-8. Staff reductions would lead to multi-grade classrooms and threaten special subjects and support services currently offered the students.

It is through state supported reorganization of these two districts that the impending loss of instructional programming in the Maplewood School District would be stopped. **Annexation should create a situation wherein the new district would bring the financial stability, updated facilities and breadth of instructional programming currently found in the other six North Colonie elementary schools to the Maplewood Building.**

#### **RECOMMENDATIONS FOR INSTRUCTIONAL ENHANCEMENTS**

The Board of Education of the newly annexed school district will realize the benefit of additional State revenues generated through special reorganization incentive aid. It is assumed that they will give attention to the use of a portion of that aid to enhance their current instructional program.

The Annexation Feasibility Study Committee recommends that twenty percent (20%) of the special state aid be used for that purpose.

The Feasibility Study Committee was given a presentation on the status of the current instructional programs in both districts. *See first paragraph this section.* The consultants facilitated a brainstorming breakout session designed to elicit a list of possible instructional program enhancements that the Board of Education of the newly annexed district might consider adding to its current program offerings.

The consultants and the Feasibility Study Committee developed a list of twelve suggestions. The committee then broke into four sub-groups to prioritize these suggestions as to being, “highly recommended”, “recommended”, or “not recommended at this time”.

The sub-groups were asked to rate the suggestions on a scale of (1 to 3), with (1) being “highly recommended”, (2) being “recommended”, and (3) being “not recommended at this time”. By adding the ratings for each suggestion from each sub-group, each suggestion could receive a score from (4 to 12).

#### **COMMITTEE SUGGESTIONS IN PRIORITY RANK**

<u>Highly Recommended</u>	<u>Score</u>
• Expand Technology	4
• Add K-6 Foreign Language	5
• Add Full Day Kindergarten	5
• Expand K-6 After School Programs	5

Recommended \_\_\_\_\_ Score

- Expand Staff Development 7
- Textbook, Curriculum Resources 7
- Expand Enrichment Summer School 7

Not Recommended At This Time \_\_\_\_\_ Score

- Expansion of Alternative Education Program
- Expansion of Career and Tech. Program
- Expansion of Gifted and Talented
- Additional Pre-K Programs
- Create District Wellness Program

For the benefit of the Feasibility Study Committee the consultants proposed estimated costs and potential strategies for implementing the first two categories of recommendations.

**HIGHLY RECOMMENDED**

**Expand Technology**

This recommendation encourages the Board of the reorganized school district to increase its instructional hardware and software for instructional use. The district could implement this recommendation in accordance with its technology plan. The consultants recommend that the district create a five year plan investing \$100,000 per year.

Annual Cost + \$100,000 per year

### **Full Day Kindergarten**

This recommendation would involve a great deal of additional study. The community would need to be involved to determine the level of support and interest. Costs are substantial and on-going. There are currently six elementary schools in the North Colonie CSD. Moving to a full day Kindergarten would mean adding an additional 7.5 full time Kindergarten teachers and converting all multi-purpose rooms to Kindergarten classrooms or adding 2 new classrooms or some combination of both.

Estimated Annual Cost For Staff = \$375,000 (7.5 teachers x \$50,000)

Estimated Cost For 2 Classrooms = \$176,000 (local cost)

*If each classroom were 1,000 sf @ \$275 per sf, the total cost would be \$550,000. This construction would be included in a capital project subject to a public referendum. The new state reorganization incentive building aid ratio would have local taxpayers fund 32% and the state 68%. Local share is \$176,100.*

Estimated Cost to Convert 6 Multi-Purpose Rooms = \$45,000

Each elementary school in the N. Colonie CSD added a multi-purpose room in the last capital project. They can be converted to Kindergarten classes for approximately \$7,500 per classroom.

### **K-6 Foreign Language Program**

This recommendation would minimally require the hiring of the equivalent of a half time teacher per building. The consultants suggest that the program begin with grades 4-6, and be articulated with one of the four languages offered at Shaker Jr. High.

Estimated Annual Cost for Staff = \$175,000

Estimated Cost for Instructional Materials = \$25,000

**Expand After School Programs Grades 3-6**

This recommendation envisions the development of an enrichment and remedial program for volunteer students in grades 3-6. These programs would be run by paid staff for 2 hours per day.

Estimated Annual Cost = \$56,000

**RECOMMENDED**

**Expand Professional Staff Development**

The district could expand its Professional Development Plan to include topics previously limited by budget constraints.

Estimated Annual Cost = \$25,000

**Accelerate Upgrading of Textbook or Other Instructional Material**

The district could accelerate or expand its process of textbook and instructional material review and speed up its update schedule.

Estimated Annual Cost = \$40,000

**Expand Grade 3-6 Summer Enrichment Program**

The district would develop a four week, half day, summer session for volunteer students in grades 3-6. These students would be invited based on their potential to benefit from

enrichment activities. It is recommended that the program begin small and evaluate its potential for growth.

Estimated Annual Cost = \$4,000\*

Two professional staff, 50 students

(2 staff x 20 days x \$100 per day)

#### **NOT RECOMMENDED AT THIS TIME**

The remaining five suggestions; Expansion of the Alternative Education, Career and Tech, and Gifted and Talented Programs, as well as Additional Pre-K Intervention, and Creation of a District Wellness Program could be considered at a later date.

#### **SUMMARY**

The consultants can find no impediments in the current instructional programs of the two school districts that would mitigate against a successful annexation. In fact the shared high academic standards, close working relationship of administrative and other district staff, and current enrollment of nearly all Maplewood 9-12 students in Shaker High should bode well for a successful annexation. Annexation would stabilize and expand the instructional opportunities for all Maplewood students, and provide additional state reorganization incentive aid to allow program expansion for all North Colonie CSD students.



## **CO-CURRICULAR ACTIVITIES-JUNIOR HIGH SCHOOL**

As one might expect, based on school size and student population, the seventh and eighth graders in North Colonie's Shaker Jr. High enjoy a more varied and plentiful selection of co-curricular activities than do their peers in Maplewood. In addition to numerous clubs and organizations, Shaker Jr. High offers a full range of intramural sports for both boys and girls. Currently the Maplewood Jr. High offers no formal intramural program.

The following chart illustrates the expansion of opportunity for Maplewood students.

### **COMPARATIVE CO-CURRICULAR ACTIVITIES**

SHAKER JR. HIGH

MAPLEWOOD

Builders Club

Drama Production

Educational Assistance Program

Focus

History Club

Intramural Sports

- Basketball (Boys & Girls)
- Cross Country (Boys & Girls)
- Field Hockey
- Gymnastics
- Lacrosse (Boys & Girls)
- Soccer (Boys & Girls)
- Modified Swimming
- Track and Field (Boys & Girls)

- Volleyball (Boys & Girls)
- Wrestling

Jazz Ensemble

Kids Stuff Editors

Newspaper Club

Math Club

Musical Production

Olympics of the Visual Arts

Peer Mediation

Peer Leadership

Rocket Club

Scherzo for Strings

Select Chorus

Ski Club

Stock Market Game

Stock Market Club

Student Council

Talent Show

Weight Training

## **Transportation**

In a typical reorganization study, the focus would be on how to most efficiently merge the existing fleets, facilities, and personnel in two or more school districts to provide the safest and most cost-efficient transportation for the reorganized district's children. The study of North Colonie and Maplewood presents a different focus, however, since Maplewood currently operates no transportation system for its students, except for contract busing for private school and special needs pupils, and the occasional field trip. In addition to owning no fleet, Maplewood has no facilities associated to transportation and no transportation system personnel to consider.

The consultants held several work sessions with John Myers, Transportation Director at North Colonie Central Schools. The findings of these sessions were presented to the Feasibility Study Committee for their review. The Committee was in agreement with these findings and recommendations.

### **North Colonie Transportation**

#### **Facilities –**

1. Currently the district runs 57 buses daily and has for a number of years. The district also maintains up to 10 “spares” which are pressed into service as replacements when regular buses are undergoing repairs, for field trips and athletic events, or in emergencies. This number of spares is consistent with those retained by similar sized districts.
2. All buses are currently housed indoors. No space is available for fleet additions. Should new buses be added to the fleet, additional space would need to be added to storage or buses would be stored out doors.

#### **Maintenance-**

1. Currently the North Colonie District employs eight full time mechanics and one head mechanic. These individuals not only provide all fleet maintenance, but also service maintenance department vehicles. A total of approximately 100 vehicles

as serviced by the district. Fleet expansion necessary to accommodate Maplewood pupils following an annexation may not necessitate an increase in fleet maintenance staff.

### **Current Transportation Relationship with Maplewood**

1. North Colonie transports approximately twenty-seven (27) 9-12 students from Maplewood to Shaker High School daily, under contract between the two districts.
2. If, after an annexation, Maplewood's 7 and 8 graders were to be housed in Shaker Jr. High, they could be accommodated on the same schedule as the current high schoolers. One bus and one driver would continue to be sufficient to transport high school and 7-8 pupils, with no additional expense.
3. North Colonie Transportation Director, John Myers, has inspected the facilities at Maplewood and finds bus parking and turn around space adequate for the time being.

### **North Colonie Elementary Busing**

1. Of the six current elementary schools, four (Blue Creek, Forts Ferry, Latham Ridge, Southgate) have designated "walk zones", which are distances of approximately ½ mile in which elementary pupils are expected to walk to and from school each day.
2. The remaining two elementary schools (Loudonville, Boght Hills) have no walk zones, primarily due to the lack of sidewalks or other safety considerations. At these schools the district provides transportation regardless of the distance from home to school.
3. In order to maximize fleet utilization, North Colonie currently runs a dual bus system for elementary pupils: Three of the buildings have morning bus arrival times of 8:05-8:10 am and dismissal times of 2:50-3 pm. The remaining three elementary schools start later with drop off at 8:40-8:45 and dismissal at 3:20-3:30.

4. The North Colonie district currently runs an intricate bus system to accommodate “overflow” populations of elementary children. That is, when space is unavailable in a particular grade level in a particular building (as per board of education approved cap on class size), over crowding is relieved by “overflowing” new students to a different school. It has been the practice of the district to allow those children to remain in the “overflow” building, even if space becomes available in the building of residence in subsequent years. Should an annexation occur, it is possible, in the opinion of the consultants, that Maplewood could serve as an overflow destination.
5. Currently, Maplewood provides no transportation to or from school for any of its K-8 graders. Students either walk to school or are transported by parents either individually or in car pool fashion. If a “walk zone” were to be employed in Maplewood similar to those employed in four North Colonie elementary buildings, several students would remain outside the ½ mile zone.
6. If an annexation were to occur, transporting Maplewood pupils who live outside the ½ mile walk zone would require the addition of one bus and one driver to the North Colonie fleet.

#### **Maplewood Special Education Busing**

1. There are several students at Maplewood who require specialized educational services not available in the Maplewood building. These students are transported via a private contract with Watervliet school district. Current school destinations include: Parsons, Wildwood, LaSalle, Maywood, and Maritime Center. After analyzing the location of the schools attended with the geographical relationship of North Colonie and Maplewood, Transportation Director Myers has predicted that, in a “worst case scenario”, he would need an additional three mini-buses, with three drivers and two aides to accommodate these pupils.
2. Some options, in the opinion of the consultants, that might mitigate the “worst case scenario” listed above are as follows:
  - Since North Colonie currently transports to several of the above locations, combining might be in order, possibly through the use of central transfer

points. It is acknowledged that safety or educational requirements of specialized pupils might preclude the safe use of transfer points.

- Because North Colonie has a more broad and diverse array of special needs classrooms, one or more of these children might be accommodated within the North Colonie district.
- The needs of special education children are required to be reviewed annually and as requirements for service change, school placements are likely to change.
- Note: It is believed that current collective bargaining agreements within the North Colonie district may preclude the use of outside contract busing to continue to transport children to other school placements.

#### **Financial Information**

1. By 2008, a new 60+ passenger bus will cost an estimated \$105,000, according to Director Myers. A 30 passenger "mini-bus" would cost an estimated \$60,000. A smaller Suburban would cost about \$34,000, but the North Colonie district is reducing the use of these smaller vehicles because they are not as cost effective.
2. A full time driver with benefits (six hours) would cost approximately \$25,000.
3. State Aid for Transportation- The North Colonie district qualifies for approximately a 33% reimbursement for qualified transportation expenses, which is paid in the year following. According to state law, aid to the home district for the purchase of new buses is spread out over a five year period.
4. It is typical for a well maintained large bus to be in service for a period of ten to twelve years.
5. Reorganization Incentive Aid, following an annexation, is permissible to be used for transportation costs. Capital Incentive Aid is eligible for allowable renovation and reconstruction of transportation facilities.

### **Recommendations Following an Annexation**

1. Maplewood's 7<sup>th</sup> and 8<sup>th</sup> graders should be transported to Shaker Jr. High in North Colonie on the same bus which currently transports Maplewood's 9-12 population to Shaker Sr. High School.
2. Additions to the fleet at North Colonie to accommodate Maplewood private and special needs students should be made from Reorganization Incentive monies available following an annexation, rather than from the tax levy.
3. A "walk zone" of approximately ½ mile should be created for Maplewood School to bring it in line with existing practice in North Colonie. Students outside of this walk zone should be provided transportation daily.
4. A review of the Individual Educational Plan of Maplewood's special needs population should be undertaken following an annexation to determine if student needs could be better accommodated within North Colonie's classrooms, rather than at the current out-of-district locations.
5. The use of transfer points for transporting the newly formed district's private school children, and perhaps some special needs pupils, should be explored to determine if transportation efficiencies might be realized. Special attention needs to be given to supervision and student safety at designated transfer points.



## **Food Service Program**

In a typical reorganization study, the food service programs of the involved school districts require little comment because it is assumed that each school building will carry on with little change in delivery except for centralized management and central purchasing.

The study of North Colonie and Maplewood presents a different situation, however, since Maplewood currently operates no formal school lunch program for its students. Maplewood has no kitchen or cold/dry storage facility suitable for a school lunch program and therefore no lunch program personnel to consider.

The consultants held a work session with Melodie Marco, Food Service Director at North Colonie Central Schools, to develop a scenario by which a school lunch program could be instituted at Maplewood, should an annexation occur. The findings were presented to the Feasibility Study Committee for their review. The Committee was in agreement with these findings and recommendations.

***Given: If an annexation were to occur, a food service program would need to be established at Maplewood School.***

### **Current Maplewood Lunch Program**

1. No Federally supported lunch program is offered at Maplewood. Students either bring lunch from home or order lunch, through the school office, from two local neighborhood delis. A full pre-made lunch ordered through the deli typically runs at least \$3.00 with lesser ala carte items available for purchase by the students.
2. Students walk a short distance outside to an annex building to have lunch.
3. Lunch is supervised, in part, by two lunch room aides hired by the district.
4. There is no free or reduced price lunch program available, although two pupils currently are eligible for free milk.
5. Maplewood officials estimate that 55% of pupils currently bring lunch from home, while 45% send out for lunch.

**Current North Colonie School Lunch Program (including Breakfast Program)**

1. The school lunch program is self-sustaining at North Colonie, which means it is not supported by local taxes.
2. Average Type A lunch enrollment among all pupils at North Colonie is 53%, with an unknown percentage of pupils, particularly secondary students, utilizing the food service program to purchase ala carte item not counted as a Type A lunch.
3. Current lunch prices are \$1.25 for Elementary; \$1.75 for high school. Adult lunch is \$3 including tax.
4. A Free and Reduced Lunch Program (and mandated breakfast program) exists with 7-8% qualifying based upon family income. The district is reimbursed by the government \$2.21 for reduced price lunches and \$2.36 for free lunches.
5. The district operates a “point of sale” program in each lunch line. Using a keypad, students may pay for lunch from a pre-paid debit account set up by parents. Parents may pre-pay by check, mail, or in person. Parents may request an accounting of a student’s expense history on-line or by calling the food service office.
6. The district currently transports its lunch program to two remote sites: St. Pius and St. Ambrose Schools, both private schools. Some food is prepared at the remote site cafeteria, while some is prepared at Blue Creek and trucked to the site.
7. The district charges the private school students \$2.00 for a Type A lunch equivalent.

**Consultants' Recommendations for a School  
Lunch Program at Maplewood Should an Annexation Occur**

1. Several equipment items would be required to initiate the food service program at the Maplewood annex building: Transportation carts, an additional transport vehicle and driver, serving line temporary tables, portable warming units, and a small convection oven. A spare cash register already exists. These purchases would be sustained by the school cafeteria fund at North Colonie, not by the tax levy.
2. A natural gas connection is currently available in the Maplewood Annex to power a convection oven and small freezer, but it appears that an electrical upgrade would be required in the annex facility to power those pieces of equipment which run with electricity.
3. In order to facilitate the lunch room process, at least two lunch periods would be required daily.
4. Because of the anticipated small scale of the lunch program at Maplewood, the lunch program would break even at best.
5. The lunch program would be supported by disposable utensils, etc. since dishwashing facilities would be unavailable.
6. Most food items, certainly pastas, gravies, sauces, and the like, would be prepared hot at Blue Creek School (and/or possibly the high school) and transported hot to the Maplewood serving line. North Colonie's experience with two private schools has shown this to be an acceptable option, with little or no drop off in food quality or temperature.
7. Lunch costs at Maplewood School would be identical to those in North Colonie's buildings.
8. Maplewood children whose family income so dictates would be eligible for the Free and Reduced Lunch Program.
9. The Point of Sale program would be available in Maplewood.
10. It is estimated that lunch program participation would increase among Maplewood children.

## **Chapter X – Financial Study and Projections**

**Budget Vote Results**

**Districts' Revenues and Expenditures**

**Merger Incentive Operating Aid**

**Building Incentive Aid**

**Debt History**

**Property Values and Tax Rates**

**Feasibility Study Committee Recommendations**

## Budget Vote Results

Year	North Colonie			Maplewood			% Yes
	Yes	No	Total	Yes	No	Total	
2004	1783	1043	2826	19	3	22	86%
2005	1926	1032	2958	24	7	31	77%
2006	1588	1145	2733	26	8	34	76%

### Strong Community Support

The two school districts have enjoyed strong community support for district spending plans over the past 3 years. Both communities are proud of the instructional program in the respective districts and each has enjoyed stable district leadership. The voting history in the two school districts is shown in the above Table.

## District Revenues and Expenditures

The **tables** on the following four (4) pages, *Revenues, Expenses, Fund Balance*, contain the actual General Fund Revenues and Expenditures for the years 2003-04 through 2005-06 and the budgeted totals for Revenues and Expenditures for 2006-07.

Each year is further broken down individually to reflect North Colonie and Maplewood totals, with a third column reflecting a hypothetical total had the two districts been combined during this time period.

Within each year's data is included a line "Expenditure Per Enrolled Pupil" which compares gross per pupil spending inclusive of debt service and transportation costs.

The Table following *Revenues and Expenditures* shows the *Balance Sheet* for the two districts for 2004-2006.

Next, **graphs** on the three (3) pages that follow the tables in this section display:

- **Expenses per Enrolled Pupil** – note that 1) the two districts have historically spent approximately the same total per student and 2) for the 2006-07 year (Budget) Maplewood's spending per student rose sharply, and 3) in 2006-07 North Colonie's expenditure per pupil rose at a greater rate than in previous years, but not as great as Maplewood's increase.  
4) Much of the increased rate of spending is due to increased mandates and required district expenditures for such items as fuel, employee retirement, and health insurance. It is feared that this spending trend will continue unless student programming is cut significantly, economies can be achieved, or additional sources of revenue are forthcoming. Because of its small size, this increase is more problematic for Maplewood.
- **Ending Total Fund Balance** for each year – Includes reserve accounts plus monies designated as a revenue in the next year's budget and surplus monies which are undesignated.

The latter two graphs are significant, particularly for Maplewood. As the graph indicates, Maplewood has designated a significant portion of its fund balance in the years 2004-2006 as "revenue" in the subsequent year. An

examination of the graph suggests that Maplewood will have a difficult time matching the \$100,000 brought forward as revenue in the current year when the budget is developed for 2007-08. Such a gap would most likely need to be made up by increasing tax revenues, further exacerbating an already problematic situation.

North Coltonie Central and Maplewood Common ANNEXATION Study

REVENUES, EXPENDITURES AND FUND BALANCE

	2003-04 ACTUAL			2004-06 ACTUAL		
	N. Coltonie	Maplewood	IF Combined	N. Coltonie	Maplewood	IF Combined
<b>Revenues</b>						
Local Sources						
Real Property Taxes	42,059,758	1,081,854	43,141,612	45,565,577	1,116,515	46,682,092
Other Tax Items	4,411,678	86,828	4,498,504	4,634,534	91,044	4,725,578
Charges for Services	1,908,305	110,028	2,018,331	1,977,784	113,679	2,091,463
Use of Money and Property	663,071	10,705	673,776	888,509	14,739	903,248
Forfeitures	1,965	-	1,965	-	-	-
Sale of Property and Compensation for Loss	84,709	-	84,709	49,960	-	49,960
Miscellaneous	230,759	15,919	246,678	355,249	31,133	386,382
Interfund Revenues	-	-	-	-	-	-
State Sources	10,920,585	486,142	11,406,727	12,061,349	496,981	12,558,330
Federal Sources	212,326	24,688	237,014	165,224	15,387	180,611
Other Sources	-	-	-	-	-	-
Interfund Transfers	532,000	-	532,000	250,000	-	250,000
Proceeds of Long-Term Debt	-	-	-	-	-	-
<b>Total Revenue and Other Sources</b>	<b>\$ 61,025,154</b>	<b>\$ 1,515,962</b>	<b>\$ 62,541,116</b>	<b>\$ 65,948,296</b>	<b>\$ 1,579,478</b>	<b>\$ 67,527,764</b>
Appropriated Fund Balance (Budget Only)	N/A	N/A	N/A	N/A	N/A	N/A
Total Revenues and Other Sources	\$ 61,025,154	\$ 1,515,962	\$ 62,541,116	\$ 65,948,296	\$ 1,579,478	\$ 67,527,764
Enrollment	5,633	181	5,814	5,565	176	5,741
Per Enrolled Pupil	\$10,834	\$10,033	\$10,809	\$11,808	\$10,679	\$11,774

North Coltonie Central and Maplewood Common ANNEXATION Study

REVENUES, EXPENDITURES AND FUND BALANCE

	2005-06 ACTUAL			2006-07 BUDGET		
	N. Coltonie	Maplewood	IF Combined	N. Coltonie	Maplewood	IF Combined
<b>Revenues</b>						
Local Sources						
Real Property Taxes	50,138,854	1,388,493	51,508,347	52,876,817	1,535,334	54,411,951
Other Tax Items	4,941,792	107,851	5,049,643	4,890,000	128,993	4,968,993
Charges for Services	2,208,402	136,961	2,345,363	2,087,250	135,000	2,222,250
Use of Money and Property	1,353,492	29,744	1,383,236	1,453,000	20,000	1,473,000
Forfeitures	50		50			
Sale of Property and Compensation for Loss	72,458		72,458	4,025		4,025
Miscellaneous	354,792		354,792	190,000	100	190,100
Interfund Revenues						
State Sources	12,556,040	526,824	13,082,864	12,916,108	576,236	13,482,344
Federal Sources	196,511	6,671	203,182	120,000	7,000	127,000
Other Sources		8,275	8,275			
Interfund Transfers	275,000		275,000			
Proceeds of Long-Term Debt						
<b>Total Revenue and Other Sources</b>	<b>\$ 72,098,391</b>	<b>\$ 2,184,819</b>	<b>\$ 74,283,210</b>	<b>\$ 74,477,000</b>	<b>\$ 2,402,563</b>	<b>\$ 76,879,663</b>
Appropriated Fund Balance (Budget Only)	N/A	N/A	N/A	3,200,000	100,000	3,300,000
<b>Total Revenues and Other Sources</b>	<b>\$ 72,098,391</b>	<b>\$ 2,184,819</b>	<b>\$ 74,283,210</b>	<b>\$ 77,677,000</b>	<b>\$ 2,502,563</b>	<b>\$ 80,179,663</b>
<i>Enrollment</i>	5,659	177	5,836	5,651	166	5,816
<i>Per Enrolled Pupil</i>	\$12,740	\$12,344	\$12,728	\$13,746	\$15,168	\$13,786

North Colton Central and Maplewood Common ANNEXATION Study

REVENUES, EXPENDITURES AND FUND BALANCE

	2003-04 ACTUAL		2004-05 ACTUAL	
	N. Colton	Maplewood	N. Colton	Maplewood
<b>Expenditures</b>				
General Support				
Board of Education	55,210	4,793	52,637	2,967
Central Administration	483,162	110,056	472,634	114,679
Finance	687,136	39,218	640,932	41,095
Staff	222,778	3,734	162,069	3,604
Central Services (Operation & Maintenance)	6,722,825	141,998	5,338,902	139,013
Special Items	614,949	21,820	679,243	23,398
<b>Subtotal General Support</b>	<b>\$ 7,765,962</b>	<b>\$ 321,317</b>	<b>\$ 7,346,967</b>	<b>\$ 324,786</b>
Instruction				
Instruction, Administration & Improvement	2,904,769	1,891	3,226,317	1,813
Teaching - Regular School	22,634,891	986,803	22,676,888	1,098,392
Programs for Students with Disabilities	5,915,016	260,542	6,526,429	227,621
Occupational Education	364,337	-	474,712	-
Teaching - Special Schools	1,499,237	29,066	1,366,968	26,331
Instructional Media	3,008,797	76,323	3,234,958	73,667
Pupil Services	\$ 36,527,037	\$ 1,324,318	\$ 37,636,763	\$ 1,337,744
<b>Subtotal Instruction</b>	<b>\$ 43,812,054</b>	<b>\$ 2,656,518</b>	<b>\$ 45,537,235</b>	<b>\$ 2,686,568</b>
Pupil Transportation	3,916,513	52,392	3,967,961	62,461
Community Services	-	-	-	390
Employee Benefits	9,213,643	261,944	11,446,061	342,968
Debt Service	2,631,604	16,000	3,895,647	20,000
Debt Service Principal	1,998,246	13,450	1,162,299	13,076
Debt Service Interest	\$ 4,116,662	\$ 23,450	\$ 5,047,648	\$ 33,076
<b>Subtotal Debt Service</b>	<b>\$ 8,748,513</b>	<b>\$ 53,900</b>	<b>\$ 9,991,594</b>	<b>\$ 56,152</b>
<b>Total Expenditures</b>	<b>\$ 20,242,907</b>	<b>\$ 1,978,318</b>	<b>\$ 20,186,267</b>	<b>\$ 2,101,344</b>
Other Uses	614,140	-	510,722	-
Interfund Transfer	-	814,140	-	510,722
<b>Total Expenditures and Other Uses</b>	<b>\$ 20,857,047</b>	<b>\$ 1,978,318</b>	<b>\$ 20,696,989</b>	<b>\$ 2,612,066</b>
Enrollment	5,633	181	5,663	176
<b>Per Enrolled Pupil</b>	<b>\$11,017</b>	<b>\$10,630</b>	<b>\$11,762</b>	<b>\$11,639</b>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,031,893)	(162,356)	267,277	(221,866)
Prior Period Adjustment	-	-	-	(29,644)
Residual Equity Transfers	182,036	-	182,036	-
Fund Balance July 1 of Prior Year	4,537,009	652,073	4,505,116	489,717
Fund Balance June 30	\$ 4,505,116	\$ 489,717	\$ 4,944,429	\$ 238,307

North Colonie Central and Maplewood Common ANNEXATION Study

REVENUES, EXPENDITURES AND FUND BALANCE

	2005-06 ACTUAL		2006-07 BUDGET	
	N. Colonie	Maplewood	N. Colonie	Maplewood
<b>Expenditures</b>				
<b>General Support</b>				
Board of Education	59,312	4,102	50,250	4,050
Central Administration	490,270	115,063	516,400	117,805
Finance	723,894	44,502	843,463	48,867
Staff	193,306	3,540	208,250	4,000
Central Services (Operation & Maintenance)	6,289,764	157,804	6,793,761	177,700
Special Items	596,071	19,551	801,500	54,500
<b>Subtotal General Support</b>	<b>\$ 8,352,617</b>	<b>\$ 344,562</b>	<b>\$ 9,213,624</b>	<b>\$ 406,922</b>
<b>Instruction</b>				
Instruction, Administration & Improvement	2,968,887	1,820	3,161,316	3,400
Teaching - Regular School	23,064,025	1,090,604	24,555,192	1,143,100
Programs for Students with Disabilities	7,223,658	272,387	7,817,600	333,841
Occupational Education				
Teaching - Special Schools	387,355		546,697	
Instructional Media	1,612,054	25,561	1,820,153	32,200
Pupil Services	3,543,889	69,693	3,756,471	74,325
<b>Subtotal Instruction</b>	<b>\$ 38,799,868</b>	<b>\$ 1,460,065</b>	<b>\$ 41,657,429</b>	<b>\$ 1,586,866</b>
<b>Pupil Transportation</b>	<b>3,618,106</b>	<b>66,903</b>	<b>4,884,709</b>	<b>72,800</b>
<b>Community Services</b>		<b>350</b>		<b>350</b>
<b>Employee Benefits</b>	<b>12,602,093</b>	<b>383,304</b>	<b>15,374,622</b>	<b>403,800</b>
<b>Debt Service</b>				
Debt Service Principal	3,066,357	20,000	3,564,043	20,000
Debt Service Interest	2,517,431	12,525	1,910,573	11,925
<b>Subtotal Debt Service</b>	<b>\$ 5,583,788</b>	<b>\$ 32,525</b>	<b>\$ 5,474,616</b>	<b>\$ 31,925</b>
<b>Total Expenditures</b>	<b>68,956,472</b>	<b>2,287,709</b>	<b>76,605,000</b>	<b>2,502,663</b>
<b>Other Uses</b>				
Interfund Transfer	516,989	-	1,072,000	-
<b>Total Expenditures and Other Uses</b>	<b>\$ 69,473,461</b>	<b>\$ 2,287,709</b>	<b>\$ 77,677,000</b>	<b>\$ 2,502,663</b>
<b>Enrollment</b>				
Per Enrolled Pupil	5,659	177	5,651	165
	\$12,277	\$12,925	\$13,746	\$15,168
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>2,624,930</b>	<b>(102,890)</b>	<b>N/A</b>	<b>N/A</b>
<b>Prior Period Adjustment</b>				
Residual Equity Transfers	-	-	-	-
<b>Fund Balance July 1 of Prior Year</b>	<b>4,944,429</b>	<b>238,307</b>	<b>7,569,359</b>	<b>135,417</b>
<b>Fund Balance June 30</b>	<b>\$ 7,569,359</b>	<b>\$ 135,417</b>	<b>\$ 7,569,359</b>	<b>\$ 135,417</b>

North Colonie Central and Maplewood Common ANNEXATION Study

**BALANCE SHEET:**

**ASSETS:**

Cash- Unrestricted  
 Cash- Restricted  
 Due from other Funds  
 Due from State and Federal  
 Due from Other Governments  
 Prepaid Expenses  
 Accounts Receivable/Prepaid Expenses  
 Total Assets

**LIABILITIES:**

Accounts payable  
 Accrued Liabilities  
 Due to Other Funds  
 Due to Other Governments  
 Due to Teachers' Retirement System  
 Due to Employees Retirement System  
 Overpayments  
 Deferred Revenues  
 Total Liabilities

**FUND EQUITY:**

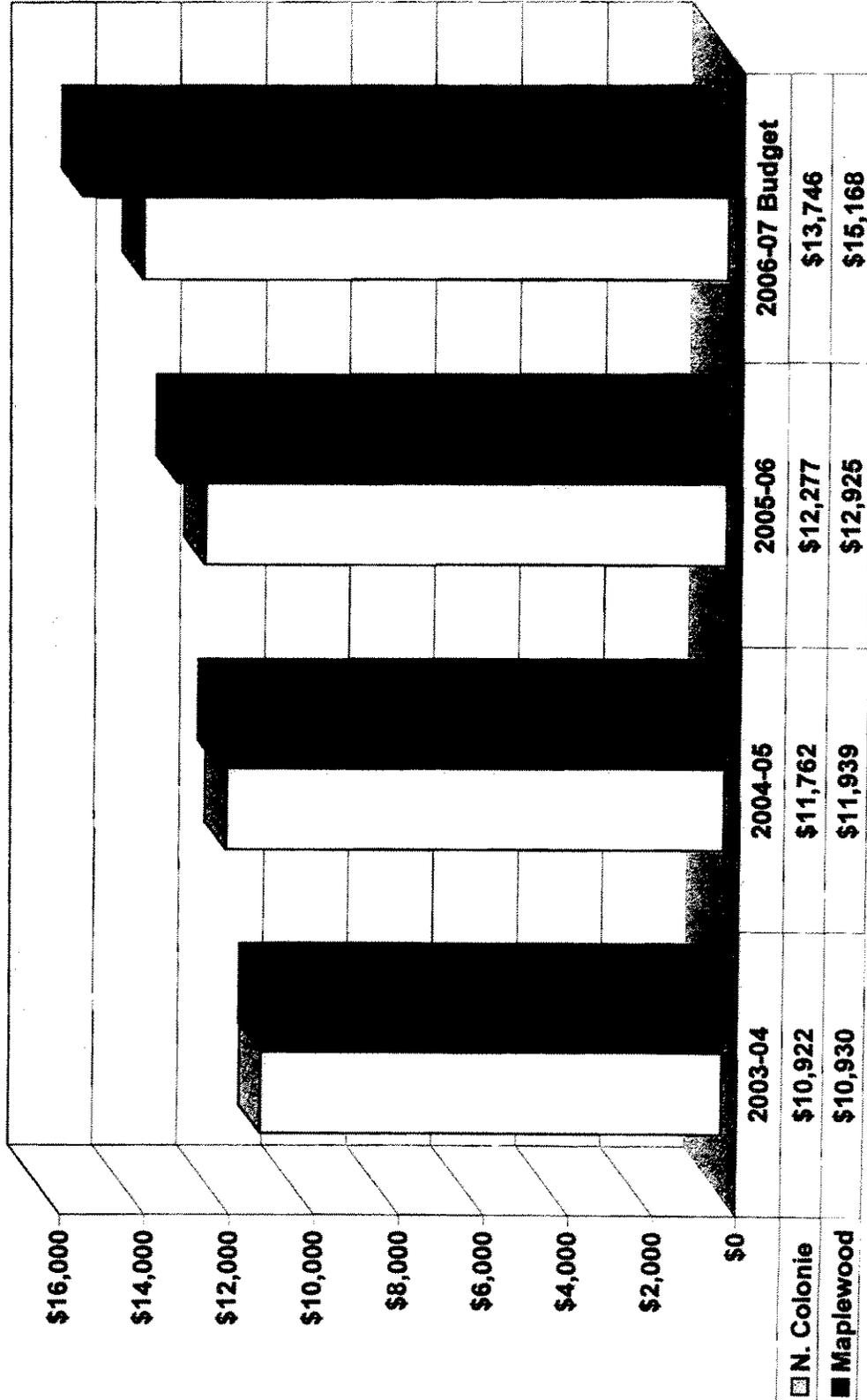
Reserved for:  
 Workers' Compensation  
 Unemployment  
 Tax Certiorari  
 Capital Reserve  
 Employee Benefits & Accrued Liabilities  
 Debt  
 Tax Reduction  
 Other Reserve  
 Encumbrances  
 Reserved Fund Balance  
 Unreserved:  
 Designated for subsequent year's expenditure  
 Undesignated  
 Unreserved Fund Balance  
 Total Fund Equity

Total Liabilities and Fund Equity

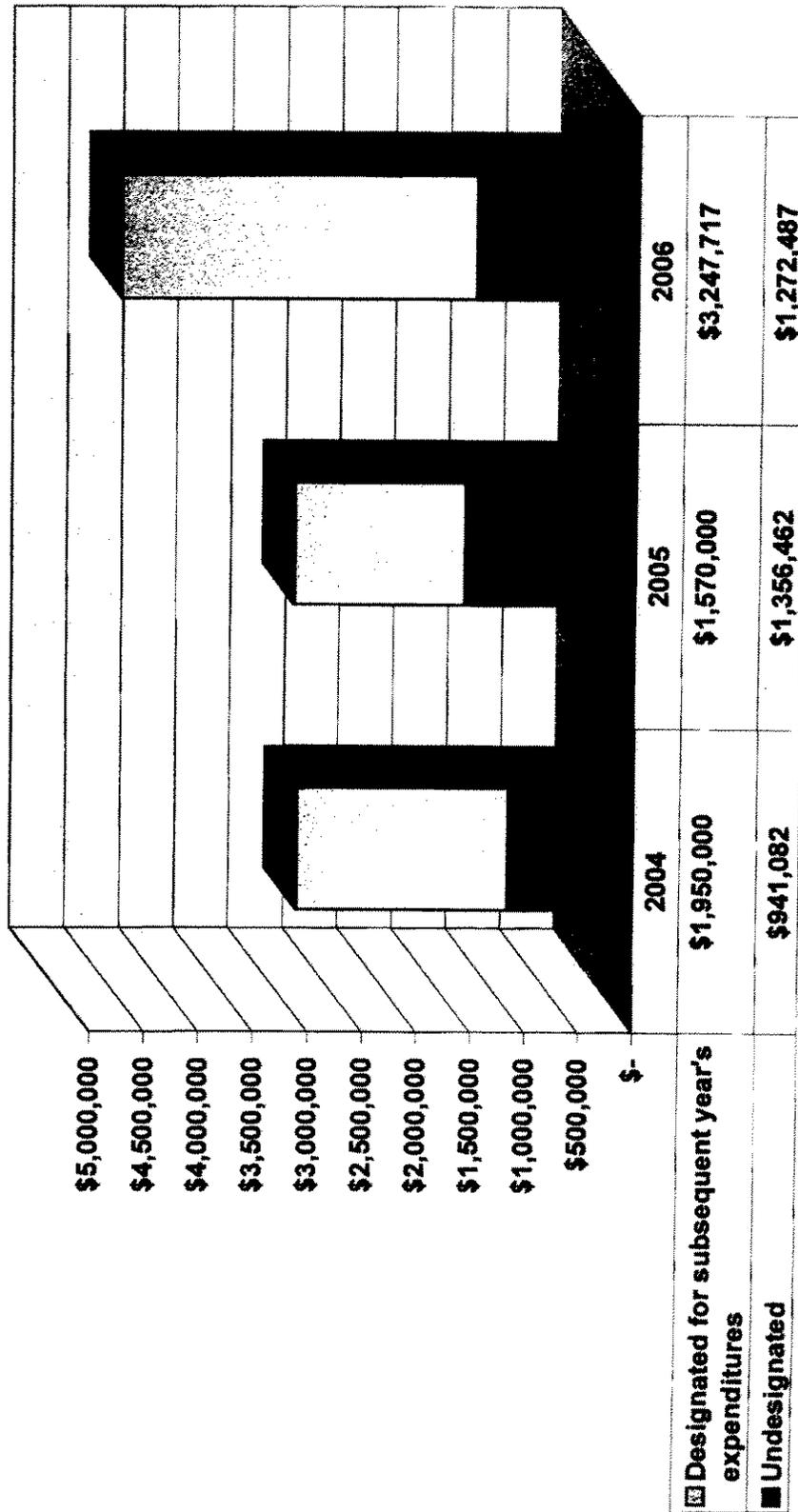
	2004 ACTUAL		2005 ACTUAL		2006 ACTUAL	
	N. Colonie	Maplewood IF Combined	N. Colonie	Maplewood IF Combined	N. Colonie	Maplewood IF Combined
<b>ASSETS:</b>						
Cash- Unrestricted	4,950,596	408,966	7,283,751	283,132	10,483,851	138,044
Cash- Restricted	6,434	6,434	-	6,521	-	19,109
Due from other Funds	512,845	64,910	414,047	121,516	323,113	44,801
Due from State and Federal	986,077	18,494	671,398	15,508	689,815	23,560
Due from Other Governments	412,559	13,875	284,832	10,370	507,559	15,783
Prepaid Expenses	10,000	10,000	10,000	-	10,000	-
Accounts Receivable/Prepaid Expenses	85,589	85,589	73,202	73,202	57,790	57,790
<b>Total Assets</b>	<b>\$ 6,968,466</b>	<b>\$ 611,671</b>	<b>\$ 8,747,230</b>	<b>\$ 447,047</b>	<b>\$ 12,052,228</b>	<b>\$ 241,307</b>
<b>LIABILITIES:</b>						
Accounts payable	670,286	797	605,442	69,092	552,466	9,340
Accrued Liabilities	268,409	17,576	557,346	-	585,886	-
Due to Other Funds	-	-	158,037	68,117	37,123	890
Due to Other Governments	-	-	3	-	-	-
Due to Teachers' Retirement System	1,004,932	3,581	1,999,418	59,923	2,859,136	92,852
Due to Employees Retirement System	287,875	287,875	291,137	11,608	299,982	3,008
Overpayments	151,798	151,798	142,185	142,185	113,145	113,145
Deferred Revenues	78,040	78,040	79,223	79,223	55,631	-
<b>Total Liabilities</b>	<b>\$ 2,491,360</b>	<b>\$ 21,954</b>	<b>\$ 3,802,601</b>	<b>\$ 298,740</b>	<b>\$ 4,482,989</b>	<b>\$ 105,850</b>
<b>FUND EQUITY:</b>						
Reserved for:						
Workers' Compensation	257,677	257,677	257,677	-	307,677	-
Unemployment	944	944	944	-	40,944	-
Tax Certiorari	145,528	146,163	145,528	643	345,628	656
Capital Reserve	-	5,799	-	5,877	-	5,996
Employee Benefits & Accrued Liabilities	408,500	408,500	408,500	-	848,500	-
Debt	400,000	412,456	781,211	12,457	817,794	12,457
Tax Reduction	349,204	349,204	349,204	-	349,204	-
Other Reserve	-	-	-	-	-	-
Encumbrances	52,181	52,181	74,903	-	339,508	-
<b>Reserved Fund Balance</b>	<b>1,614,034</b>	<b>18,990</b>	<b>2,017,967</b>	<b>18,977</b>	<b>3,049,155</b>	<b>19,109</b>
Unreserved:						
Designated for subsequent year's expenditure	1,950,000	305,000	1,570,000	200,000	3,247,717	100,000
Undesignated	941,082	165,827	1,358,462	19,330	1,272,487	16,308
<b>Unreserved Fund Balance</b>	<b>2,891,082</b>	<b>470,827</b>	<b>2,928,462</b>	<b>219,330</b>	<b>4,520,204</b>	<b>116,308</b>
<b>Total Fund Equity</b>	<b>\$ 4,505,116</b>	<b>\$ 489,717</b>	<b>\$ 4,944,429</b>	<b>\$ 238,307</b>	<b>\$ 7,569,359</b>	<b>\$ 135,417</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 6,968,466</b>	<b>\$ 611,671</b>	<b>\$ 8,747,230</b>	<b>\$ 447,047</b>	<b>\$ 12,052,228</b>	<b>\$ 241,307</b>

North Colonie-Maplewood ANNEXATION Study

EXPENSES PER ENROLLED PUPIL

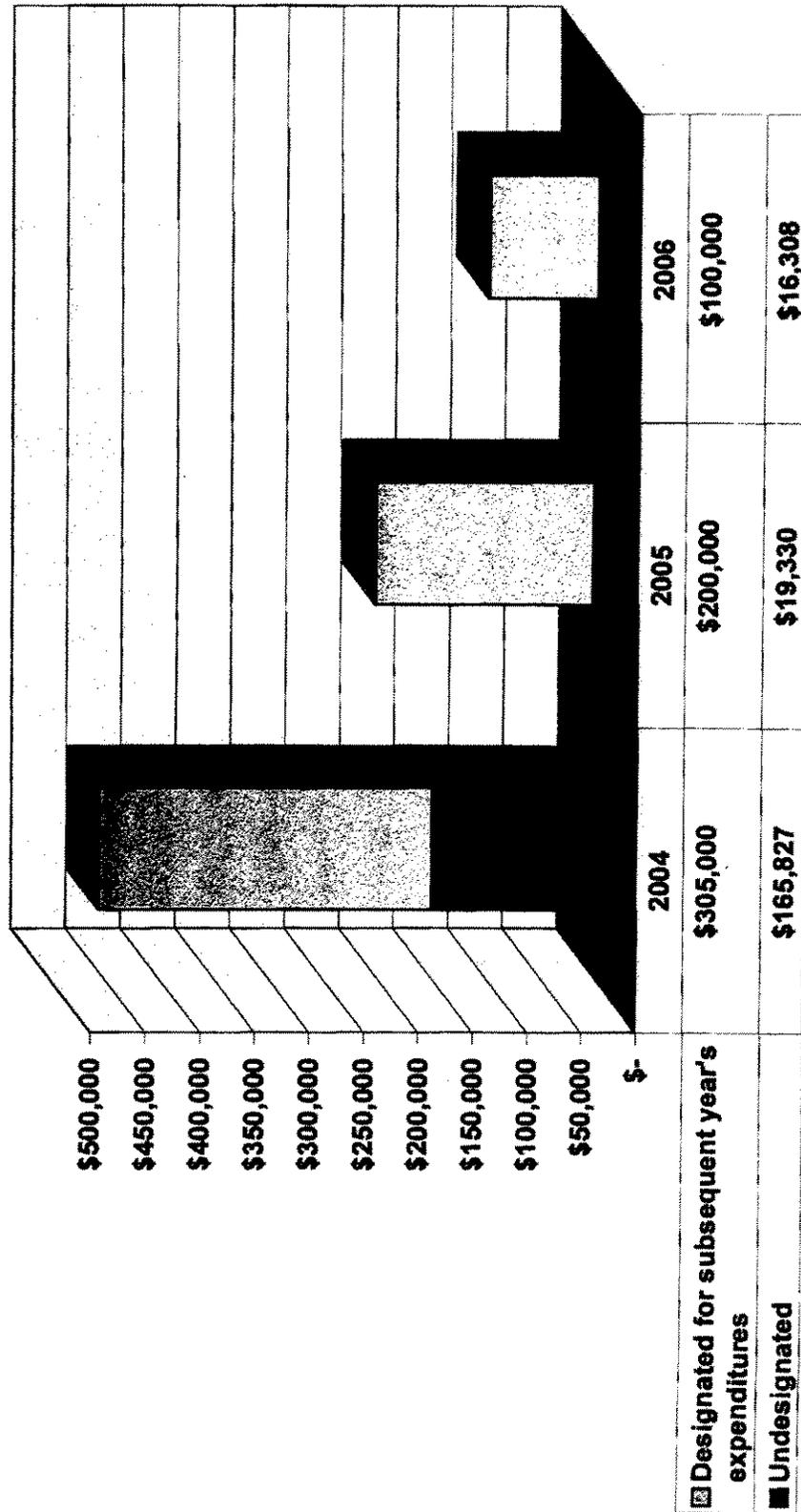


# NORTH COLONIE FUND BALANCE



North Colonie-Maplewood Annexation Study

# MAPLEWOOD FUND BALANCE



## Incentive Operating Aid

New York State has historically offered fiscal incentives to those districts that reorganize. Since 1993 a forty percent aid supplement is added to the newly combined district's approved operating aid (those monies that support the day to day operational costs of a school) and thirty percent, up to a maximum of ninety five percent depending upon district wealth, is added to any state aid for construction costs for which the school district is eligible.

The operating incentive aid is maintained at forty percent each year for a period of five years, after which time it is reduced by four percent annually until in the fifteenth year it is exhausted.

In the case of a reorganization between North Colonie CSD and Maplewood-Colonie Common SD, it is estimated that nearly \$30,000,000 would flow to the newly reorganized district in the form of Incentive Operating Aid between the initial annexation year, and the exhaustion of available new aid in 14 years. Although the potential annexation of the two districts would not likely occur until July 1, 2008, for purposes of calculation using known data, the annexation year in this document is listed as 2007-08. As a result, the forthcoming reorganization aid would likely be slightly more than the estimated figure expressed in this paragraph above.

The tables which follow on the next pages display this estimated **Operating Incentive Aid**, by year, and an **Output Report** which details the calculation.

A series of **Graphs** follow in this section:

- Formula Operating Aid and Merger Aid, using the figure of plus 2.7% historic annual growth in basic formula aid, projected to year 2021-22.
- 14 Year Operating Aid Total: Recommended Allocation of Additional Aid – This pie chart shows the recommendation of the Feasibility Study Committee as to how the Incentive Aid should be apportioned should the two districts agree to reorganize. In this scenario 20% of the available aid would be applied to tax

stabilization, 20% to immediate program creation, enrichment and restoration, and the remaining 60% placed in reserve to minimize the pressure on district expenditures in future years for capital projects, program enhancement, tax stabilization, and other unforeseen circumstances.

**North Colonie Central and Maplewood Common School Districts  
ANNEXATION INCENTIVE AID**

**14-YEAR MERGER INCENTIVE OPERATING AID**

	<b>ESTIMATED BASIC Formula Aid (+2.7%/year)</b>	<b>Aid%</b>	<b>ESTIMATED Incentive Aid</b>	<b>Total FORMULA Plus Merger Incentive</b>	
1	2007-08	\$7,141,467	40%	\$2,856,587	\$9,998,054
2	2008-09	\$7,011,275	40%	\$2,804,510	\$9,815,785
3	2009-10	\$7,200,579	40%	\$2,880,232	\$10,080,811
4	2010-11	\$7,394,995	40%	\$2,957,998	\$10,352,993
5	2011-12	\$7,594,660	40%	\$3,037,864	\$10,632,524
6	2012-13	\$7,799,716	36%	\$2,807,898	\$10,607,613
7	2013-14	\$8,010,308	32%	\$2,563,299	\$10,573,607
8	2014-15	\$8,226,586	28%	\$2,303,444	\$10,530,031
9	2015-16	\$8,448,704	24%	\$2,027,689	\$10,476,393
10	2016-17	\$8,676,819	20%	\$1,735,364	\$10,412,183
11	2017-18	\$8,911,093	16%	\$1,425,775	\$10,336,868
12	2018-19	\$9,151,693	12%	\$1,098,203	\$10,249,896
13	2019-20	\$9,398,789	8%	\$751,903	\$10,150,692
14	2020-21	\$9,652,556	4%	\$386,102	\$10,038,658
	2021-22	\$9,913,175	0%	\$0	\$9,913,175
<b>Total Incentive Aid</b>				<b>\$29,636,867</b>	

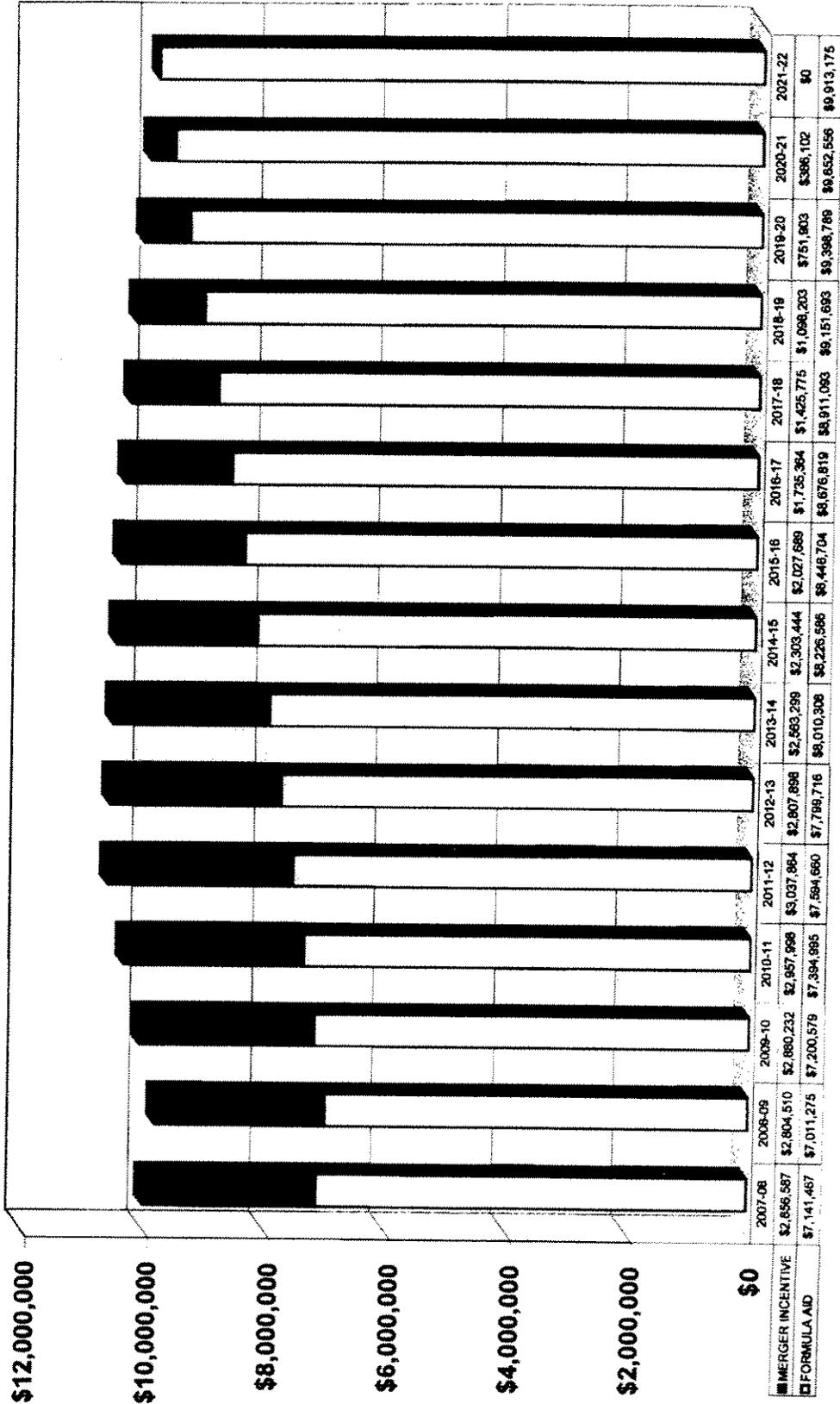
**CALCULATED BASIC FORMULA AID - Change Year-to-Year**

<b>FY</b>	<b>Sel. TAPU</b>	<b>N. Colonie</b>	<b>Sel. TAPU</b>	<b>Maplewood</b>	<b>Combined</b>	<b>%Δ</b>
1998-99	5,544	4,387,009	196	202,155	4,569,164	
1999-00	5,633	4,162,731	192	213,898	4,376,629	(0.04)
2000-01	5,739	4,745,580	190	247,052	4,992,632	0.12
2001-02		Flex Aid		Flex Aid		
2002-03	5,856	6,156,589	189	220,465	6,377,054	
2003-04	6,020	6,328,345	193	306,386	6,634,731	0.04
2004-05	5,992	6,898,530	193	337,874	7,236,404	0.08
2005-06	5,973	7,019,351	186	279,386	7,298,737	0.01
2006-07	6,081	6,882,537	181	258,930	7,141,467	(0.02)
<b>AVERAGE ANNUAL INCREASE IN BASIC FORMULA AID</b>						<b>0.027</b>
<i>Change 1998-99 to 2006-07</i>					2,572,303	0.05

**North Colonie Central and Maplewood Common School Districts  
ANNEXATION INCENTIVE AID**

**FORMULA OPERATING AND MERGER AID**

(2.7% Historic Annual Growth in Basic Formula Aid Projected to 2021)



**North Colonia Central and Maplewood Common School Districts  
ANNEXATION INCENTIVE AID**

<b>GENERAL FORMULA AID OUTPUT REPORT (GEN)</b>					
GEN Report Dated:		09/14/06	09/14/06		
GEN Edition:		1231	1231	MERGED ESTIMATE	
District Fiscal Year:		2006-07	2006-07	2007-08	2008-09
BEDS #		16686	101622		
School District Name:		NORTH COLONIE	MAPLEWOOD	Year 1	Year 2

**Part VII: CALCULATION OF BASIC OPERATING AID**

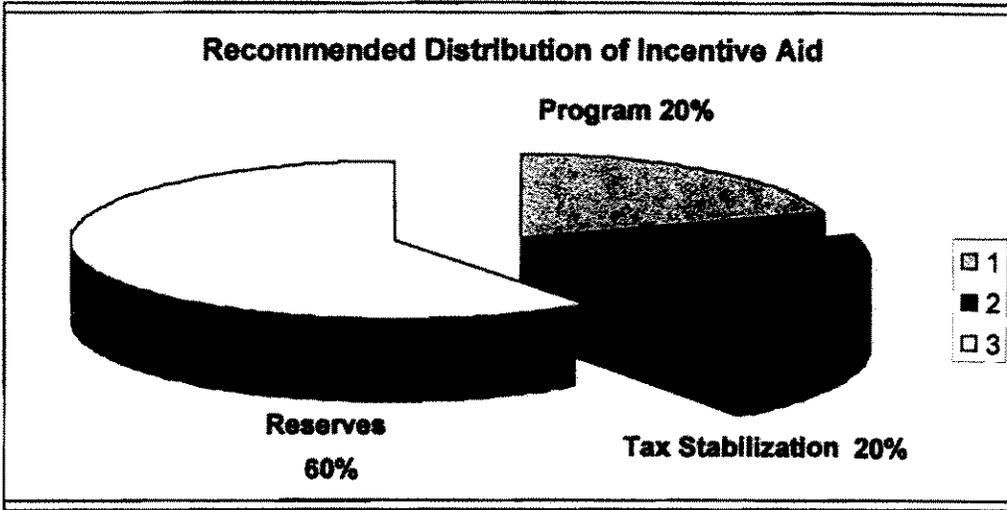
1	2003 Actual Valuation (Equalized Value)	GEN 69	\$3,260,766,864	\$56,692,266	N/A	\$3,317,459,130
2	2004-06 TWPU for Revenue [ATT line 174]	GEN 70	6,301	122	N/A	6,423
3	<b>VALUATION PER TWPU</b>	<b>DISTRICT</b>	<b>517,489</b>	<b>464,690</b>	N/A	<b>516,496</b>
		<b>STATE AVERAGE</b>	<b>382,309</b>	<b>382,309</b>		<b>382,200</b>
4	<b>PUPIL WEALTH RATIO</b>	<b>DIST./STATE AVR.</b>	<b>1.354</b>	<b>1.215</b>	N/A	<b>1.351</b>
5	Pupil Wealth Ratio * 0.50	GEN 73	0.677	0.607	N/A	0.675
6	2003 Adjusted Gross Income	GEN 74	\$1,052,175,929	\$17,049,955	N/A	\$1,069,225,884
7	<b>ADJUSTED GROSS INCOME / TWPU</b>	<b>DISTRICT</b>	<b>166,988</b>	<b>139,763</b>	N/A	<b>166,468</b>
		<b>STATE AVERAGE</b>	<b>121,800</b>	<b>121,800</b>		<b>121,800</b>
8	<b>ALTERNATE PUPIL WEALTH RATIO</b>	GEN 76	1.370	1.147	N/A	1.366
9	Alternate Pupil Wealth Ratio * 0.50	GEN 77	0.685	0.573	N/A	0.683
10	<b>Combined Wealth Ratio: CWR [GEN 73 + GEN 76]</b>	GEN 75	<b>1.362</b>	<b>1.189</b>	N/A	<b>1.358</b>
	<b>SELECTED SHARING RATIO:</b>					
	CWR * 1.230	GEN 79	1.675	1.451	N/A	1.670
11	<b>Formula 1 SHARING RATIO [1.376- ENT 79]</b>	GEN 80	<b>0.000</b>	<b>0.000</b>	N/A	<b>0.000</b>
	CWR * 0.646	GEN 81	0.871	0.755	N/A	0.869
12	<b>Formula 2 SHARING RATIO [1.000- ENT 81]</b>	GEN 82	<b>0.129</b>	<b>0.248</b>	N/A	<b>0.131</b>
	CWR * 0.390	GEN 83/ ATT 103	0.531	0.460	N/A	0.529
13	<b>Formula 3 SHARING RATIO [0.600- ENT 83]</b>	GEN 84	<b>0.289</b>	<b>0.348</b>	N/A	<b>0.271</b>
	CWR * 0.220	GEN 85	0.299	0.259	N/A	0.298
14	<b>Formula 4 SHARING RATIO [0.510- ENT 85]</b>	GEN 86	<b>0.211</b>	<b>0.281</b>	N/A	<b>0.212</b>
15	<b>Selected Sharing Ratio: (&gt;0.0,&lt;0.90)</b>	GEN 87	<b>0.269</b>	<b>0.348</b>	N/A	<b>0.271</b>
16	2004-05 Approved Operating Expense/TAPU FOR E:	PUB, Line 3, GEN 88	\$8,092	\$8,962	N/A	\$8,117
17	Maximum Allowable Exp / Pupil	GEN 89	\$8,000	\$8,000	N/A	\$8,000
18	Unlimited Ceiling Adjust. Factor	GEN 90	0.075	0.0550	N/A	0.0552
19	K-12 school indicator [1 = yes, 0 = no]	GEN 148	1	1	N/A	1
20	Selected Ceiling Adjust. Factor	GEN 91	0.0750	0.0750	N/A	0.0750
21	Ceiling Adj per Pupil	GEN 92	\$3,900	\$307.50	N/A	\$307.50
22	<b>FORMULA OPERATING AID CEILING</b>	GEN 93	<b>\$4,207.50</b>	<b>\$4,207.50</b>	N/A	<b>\$4,207.50</b>
23	<b>FORMULA OPERATING AID PER PUPIL</b>	GEN 94	<b>\$1,131.81</b>	<b>\$1,430.55</b>	N/A	<b>\$1,140.23</b>
24	<b>Selected Operating Aid per TAPU: GEN 96</b>	\$400	<b>\$1,131.81</b>	<b>\$1,430.55</b>	N/A	<b>\$1,140.23</b>
25	2004-05 Selected TAPU For Prnt	GEN 96/ ATT 140	6,081	181	N/A	6,149
26	<b>2005-06 OPERATING AID PAYABLE</b>	GEN 97	<b>\$6,882,537</b>	<b>\$258,938</b>	<b>\$7,141,467</b>	<b>\$7,011,275</b>

**Part XII: CALCULATION OF REORGANIZATION INCENTIVE AID**

29	<b>MERGER Incentive Operating Aid %</b>	GEN 183	<b>40.00%</b>	<b>40.00%</b>	<b>40.00%</b>	<b>40.00%</b>
30	<b>Formula Operating Aid Amount:</b>	GEN 97	<b>\$6,882,537</b>	<b>\$258,938</b>	<b>\$7,141,467</b>	<b>\$7,011,275</b>
31	2003-04 Approved Operating Expense/TAPU FOR	PUB, Line 1 gen 181	53,178,304	1,747,700	54,926,004	54,926,004
32	<b>AID LIMIT (.95 * PUB Est. 1)</b>	GEN 182	<b>50,619,388</b>	<b>1,669,315</b>	<b>52,179,703</b>	<b>52,179,703</b>
33	Unlimited Incentive Aid	GEN 184	2,753,015	103,572	2,856,587	2,804,510
34	Unlimited Operating + Incentive	GEN 186	9,635,662	362,502	9,998,064	9,815,785
35	Loss Due to Limit	GEN 186	0	0	0	0
36	<b>Incentive Operating Aid Amount:</b>	GEN 187	<b>\$2,753,015</b>	<b>\$103,572</b>	<b>\$2,856,587</b>	<b>\$2,804,510</b>

## **STATE AID INCENTIVE TO MERGED DISTRICTS:**

- 1. OPERATING INCENTIVE.** Additional % of GEN (General Formula Aid Calculation) starting at 40% for 5 years, then decreasing by 4% per year for the next 9 years so that year 14 receives no Incentive Merger Aid. *[Ed. Law §3602, 14, c,d,e,f & j]*
- 2. BUILDING INCENTIVE.** Additional 30% of the HIGHEST of the Former School Districts' SEL (Selected) Building Aid Ratio, capped at 95% for any NEW project approved within 10 years of the official date of Reorganization. Remaining Debt of former Districts becomes aided at the Highest RWADA Aid Ratio of the former Districts, but is not eligible for the additional 30%. *[Ed. Law §3602, 14, c (vi)]*



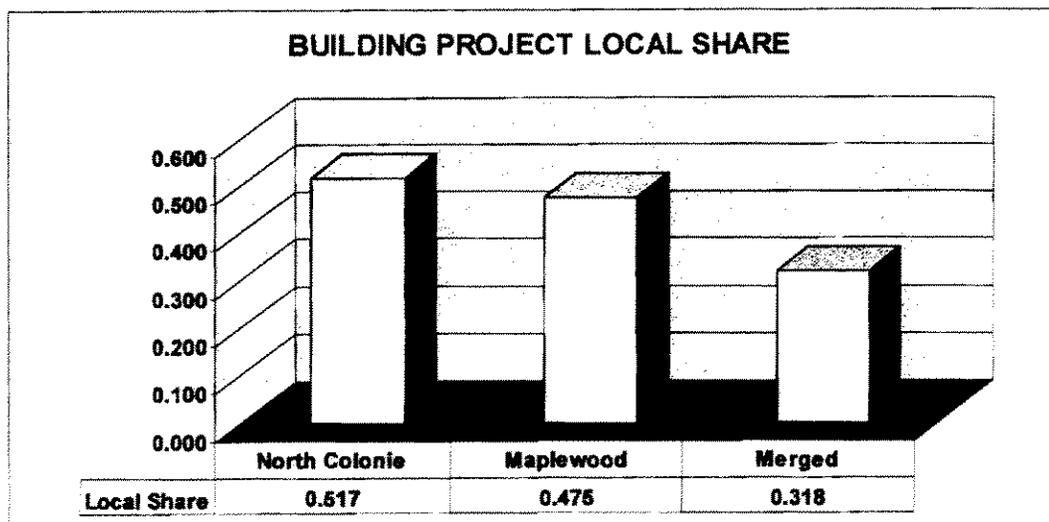
## Building Incentive Aid

In addition to merger incentive operating aid, districts which reorganize are eligible for Building Incentive Aid for capital projects which are approved within 10 years after the date of reorganization of the new district.

Thirty percent, up to a maximum of ninety five percent depending upon district wealth, is added to any state aid for construction costs for which the school district is eligible.

**BUILDING INCENTIVE.** Additional 30% of the HIGHEST of the Former School Districts' SEL Selected Building Aid Ratio, capped at 95% for any NEW project approved within 10 years of the official date of Reorganization. Remaining Debt of former Districts becomes aided at the Highest RWADA Aid Ratio of the former Districts, but is not eligible for the additional 30%. [Ed. Law §3602, 14, c (v)]

The Table below reveals that, should North Colonie and Maplewood reorganize, the new district would enjoy a local share of allowable capital construction cost of 0.318% on new capital projects approved within 10 years of the date of reorganization. Currently, North Colonie's local share is 0.517% and Maplewood's is 0.475%.



Shown numerically, the information on the above table is contained below:

<u>District</u>	<u>Building Aid Ratio</u>	<u>130%</u>	<u>95.00%</u> <u>Limit</u>	<u>Local Share</u>	
				<u>Before</u>	<u>Merged</u>
North Colonie	0.483	0.627	0.627	0.517	0.318
Maplewood	0.525	0.682	0.682	0.475	

The enriched *building incentive aid* is maintained at the higher level for all projects approved within ten years after an annexation.

This Building Incentive Aid is of critical importance to the two districts. A review of the most recent Building Condition Surveys, done by the architectural firms for North Colonie and Maplewood respectively, show significant need for capital construction and/or reconstruction of existing facilities. Exclusive of additions, new construction, or upgrades, the Building Condition Survey for North Colonie has identified more than \$10,000,000 in targeted capital work. At Maplewood that figure is over \$2,000,000.

#### **Potential Taxpayer Savings**

The Feasibility Study Committee requested information which quantified taxpayer savings on a hypothetical \$10,000,000 capital project in each district. That information is expressed in the Graph which follows on the next page: *Net 15-Year Local Cost of Hypothetical Building Project.*

A second Graph follows, entitled:

*After Merger Savings on \$10,000,000 Building Project*

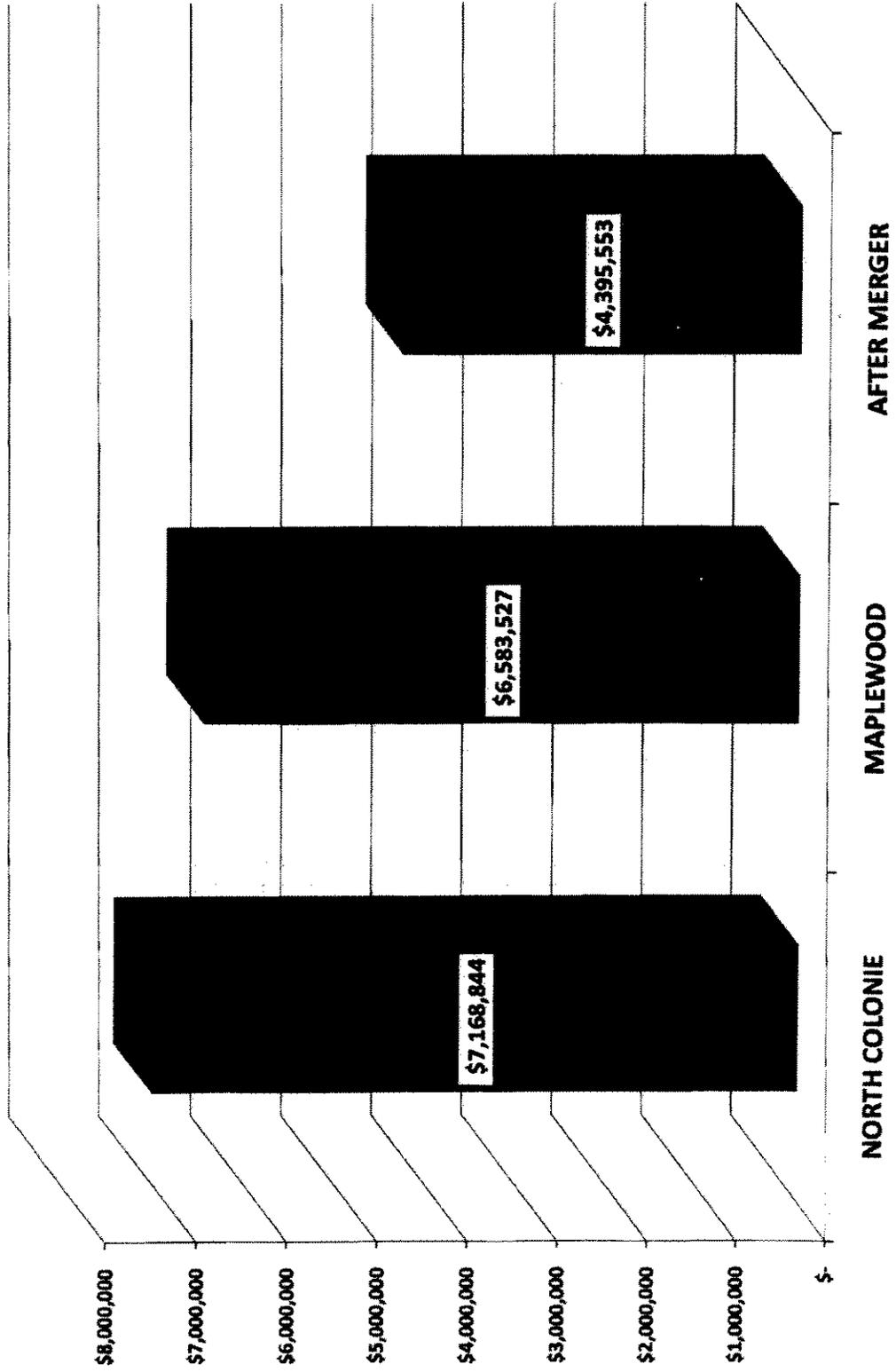
An inspection of these graphs shows that under current aid ratios, the estimated local cost of such a project in North Colonie would be \$7,168,844. In Maplewood, the estimated local cost would be \$6,583,527. However, the local cost after an annexation, with the combined districts utilizing the enhanced building aid ratio, would be only \$4,395,553, a savings to local taxpayers of more than \$2 million dollars. Given that the Feasibility Study Committee and the districts' administrators have identified an additional laundry list of capital project work (found in this report section *Facilities*), easily tallying another 10 million dollars above and beyond that listed in the Building Condition Surveys of the two districts, if the project was doubled to the above referenced \$20,000,000, the savings created by the extra Building Incentive Aid following an annexation could conceivably be \$4 or 5,000,000 over 15 years.

#### **Use of Incentive Operating Aid to Reduce Local Costs**

It should be pointed out here that if the newly reorganized district followed the recommendation of the Feasibility Study Committee, which advocates for 60% of available Operating Incentive Aid (approximately \$18,000,000 over 14 years) to be placed in reserves, including a voter-approved Capital Reserve Fund, the local share of capital work could be reduced to \$0. Such a scenario would produce a taxpayer savings on a \$10,000,000 capital project of approximately \$7,000,000. Similarly, a \$20 million project financed in this way would produce a taxpayer savings of \$14,000,000.

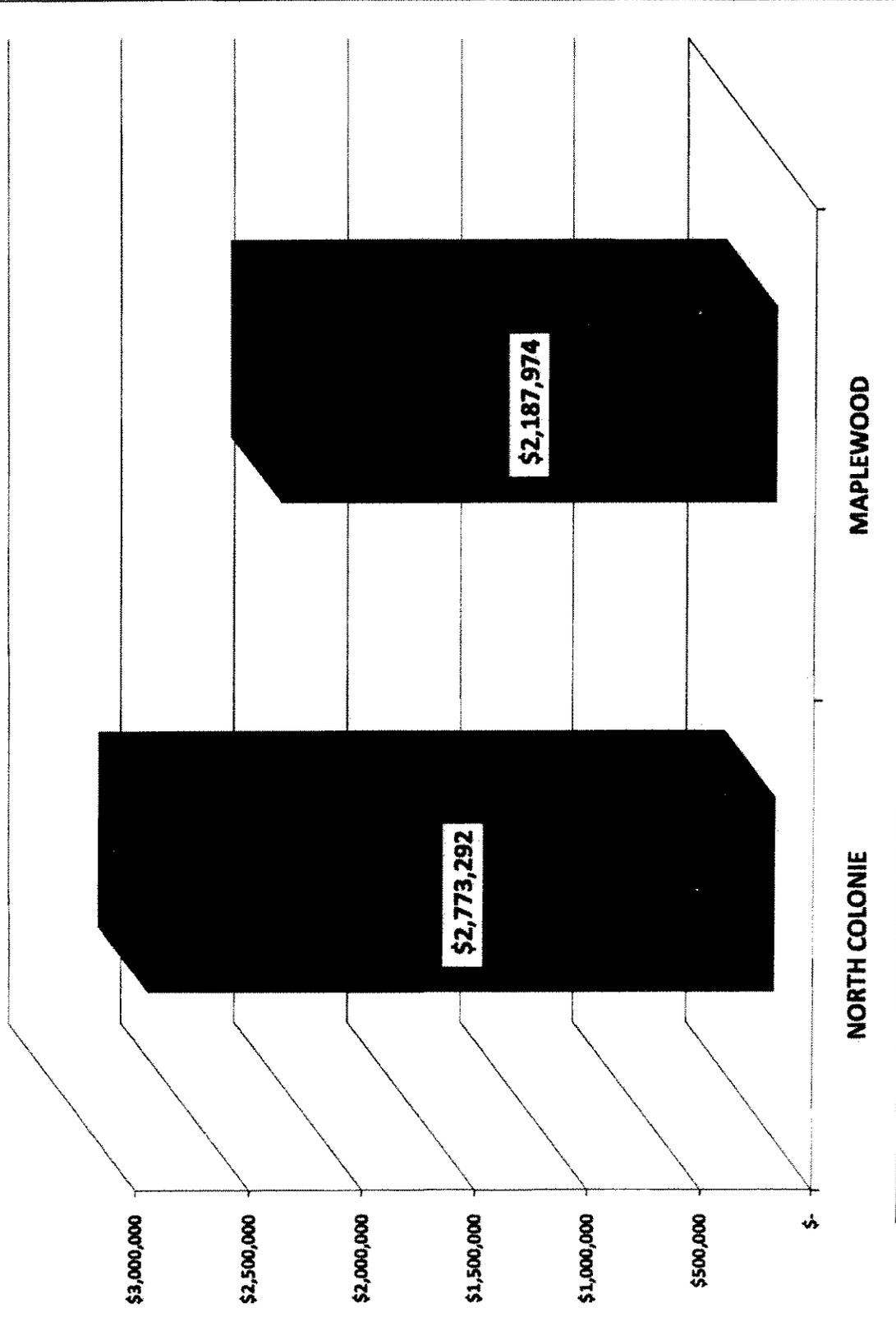
North Colonie-Maplewood Annexation Study

**NET 15-YEAR LOCAL COST OF HYPOTHETICAL \$10,000,000 BUILDING PROJECT**



North Colonie-Maplewood Annexation Study

**AFTER Merger Savings on \$10,000,000 Building Project**



CM

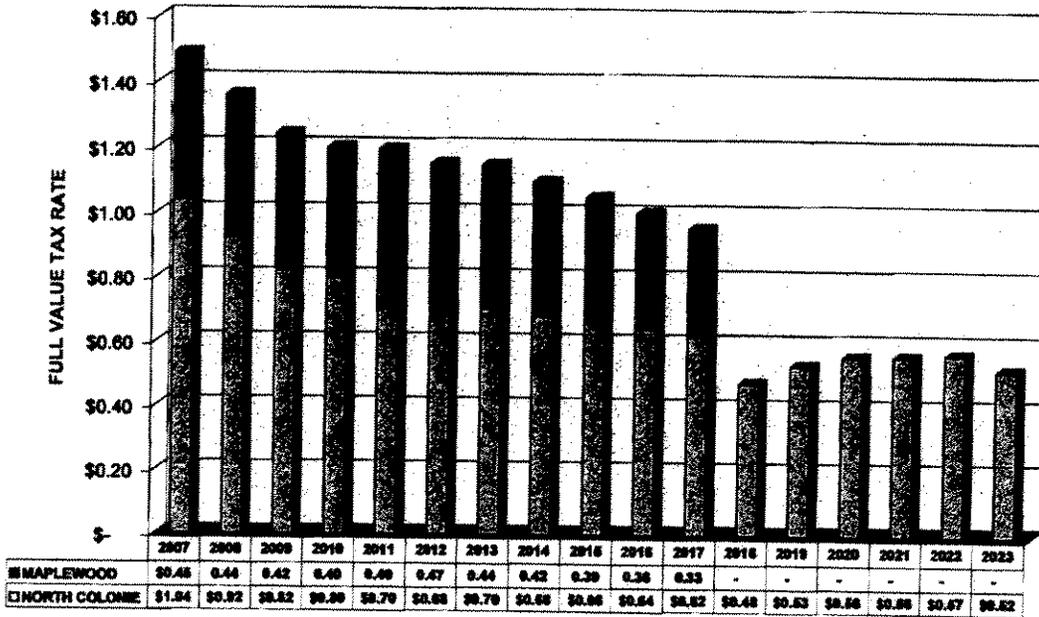
## **Building Debt Observations and Conclusions**

Both Districts have outstanding long term indebtedness. A comparison can only be fairly made if the age and condition of the building infrastructure is also considered. Both debt and condition of infrastructure are reciprocal components of the long term stewardship of the facilities.

Maplewood's debt amounts to 1.1% of its real property full valuation, while North Colonie is slightly more at 1.6% so both are close by that measure.

In terms of tax rate impact the average Maplewood tax rate on full value is \$0.67 while North Colonie is \$1.35. Maplewood's debt is paid off in 2017 while North Colonie extends to 2023. The North Colonie buildings are newer and have more recent reconstruction projects generating more current debt. When Maplewood elects a reconstruction project its proportional debt will rapidly approach or exceed North Colonie. The relative local tax impact of existing debt in the two districts is illustrated in the graph, Local Tax Support of Debt, which immediately follows.

## LOCAL TAX SUPPORT OF DEBT



For an additional breakdown, see the Table on the following page, *Outstanding Long Term Debt*, which shows annual principal, interest, state aid, local share, and tax rate impact of debt for each year 2007-2023 when all current debt is retired.

This table also shows the debt breakdown should the annexation of North Colonie and Maplewood be approved, in the far right hand column.

A more detailed breakdown of specific bond issues can be found in the appendix section of this report.

## OUTSTANDING LONG TERM DEBT

Year Ending 30-Jun	NORTH COLONIE					MAPLEWOOD					Combined			
	15-Jun Principal	Interest	Total P+I	Amortized Aid	Est. Local Share	Tax Rate \$2,927,212.211	15-Jun Principal	Interest	Total P+I	Amortized Aid	Est. Local Share	F.V. Tax Rate	Local Share	Tax Rate
2007	3,644,043	1,874,976	5,419,019	2,384,638	3,034,380	\$ 1.04	20,000	11,925	31,925	11,219	20,706	\$ 0.48	3,055,086	\$ 1.03
2008	3,366,746	1,730,608	5,096,352	2,384,638	2,701,714	\$ 0.92	20,000	11,275	31,275	11,219	20,066	\$ 0.44	2,721,770	\$ 0.92
2009	3,180,000	1,605,369	4,785,369	2,363,032	2,402,337	\$ 0.82	20,000	10,625	30,525	11,218	19,306	\$ 0.42	2,421,643	\$ 0.81
2010	3,180,000	1,492,401	4,672,401	2,341,426	2,330,975	\$ 0.80	20,000	9,725	29,725	11,219	18,506	\$ 0.40	2,349,481	\$ 0.79
2011	2,780,000	1,378,487	4,138,487	2,088,469	2,052,018	\$ 0.70	25,000	8,875	33,875	11,219	22,656	\$ 0.49	2,074,674	\$ 0.70
2012	2,810,000	1,272,925	4,082,925	2,088,469	1,998,496	\$ 0.68	25,000	7,750	32,750	11,219	21,531	\$ 0.47	2,017,987	\$ 0.68
2013	2,860,000	1,163,125	4,023,125	1,962,004	2,061,121	\$ 0.70	25,000	6,563	31,563	11,219	20,344	\$ 0.44	2,081,465	\$ 0.70
2014	2,915,000	1,042,587	3,957,587	1,962,004	1,985,583	\$ 0.88	25,000	5,313	30,313	11,219	19,084	\$ 0.42	2,014,677	\$ 0.88
2015	2,975,000	924,775	3,899,775	1,962,004	1,937,771	\$ 0.86	25,000	4,031	29,031	11,219	17,812	\$ 0.39	1,955,583	\$ 0.86
2016	3,040,000	803,312	3,843,312	1,962,004	1,881,308	\$ 0.84	25,000	2,719	27,719	11,219	16,500	\$ 0.36	1,897,808	\$ 0.84
2017	3,120,000	670,125	3,790,125	1,962,004	1,828,121	\$ 0.82	25,000	1,375	26,375	11,219	15,166	\$ 0.33	1,843,277	\$ 0.82
2018	2,080,000	541,256	2,621,256	1,230,491	1,390,765	\$ 0.48						-	1,390,765	\$ 0.47
2019	2,175,000	454,958	2,629,958	1,078,839	1,551,117	\$ 0.53						-	1,551,117	\$ 0.52
2020	2,275,000	363,475	2,638,475	1,004,105	1,634,370	\$ 0.56						-	1,634,370	\$ 0.56
2021	2,365,000	280,250	2,645,250	1,004,105	1,841,145	\$ 0.56						-	1,841,145	\$ 0.55
2022	2,505,000	157,750	2,662,750	1,004,105	1,658,645	\$ 0.57						-	1,658,645	\$ 0.56
2023	2,470,000	52,488	2,522,488	1,004,105	1,518,383	\$ 0.52						-	1,518,383	\$ 0.51
<b>47,809,789</b>	<b>15,788,882</b>	<b>63,398,661</b>	<b>29,782,442</b>	<b>33,816,209</b>	<b>\$ 1.35</b>		<b>\$ 265,000</b>	<b>\$ 80,075</b>	<b>\$ 335,075</b>	<b>\$ 123,406</b>	<b>\$ 211,669</b>	<b>\$ 0.43</b>	<b>\$ 33,827,878</b>	<b>\$ 0.67</b>
														<b>1.1%</b>

## **Property Values, Tax Rates and Future Tax Rate Projections**

The Table on the following page shows **tax levy, assessments, and tax rates** in each school district, North Colonie and Maplewood, for the years 2003-04 through the current year, 2006-07.

At the bottom of the Table, a hypothetical application of incentive aid for 2006-07 follows. The Committee was interested in what impact 25%, 33%, and 50% of estimated incentive aid would have had on tax rates had the two districts been eligible for reorganization incentive aid in 2006-07.

**Note:** Both school districts are entirely within the same single taxing entity, namely the Town of Colonie.

The Town of Colonie uses the Homestead/Non-Homestead method of computing levies and assessments. A pamphlet describing this process follows the table referenced above.

**Note:** The Feasibility Study Committee was interested in assessing how the tax rate might be impacted if various amounts of Reorganization Incentive Aid could have hypothetically been added to the each district's revenues for the 2006-07 year. For purposes of this study, the consultants applied 25%, 33%, and 50% of the estimated incentive aid which would have been available in the first year of the study to the 2006-07 tax rates in each district. These totals are graphed for each district following the above referenced pamphlet.

**North Colonie-Maplewood ANNEXATION Study**

District	TAX LEVY		ASSESSMENTS		TAX RATES	
	Homestead	Non-Home. Combined	Homestead	Non-Home. Combined	Homestead	Non-Home. Full Value
<b>2003-04</b>						
N. Colonie						
Portion	55%	45%	60%	40%	100%	
Factor	25,765,981	20,692,778	1,648,235,402	1,120,155,666	2,768,391,088	\$ 15.63 \$ 18.47 \$ 16.78
Maplewood						
Portion	25%	75%	37%	63%	100%	
Factor	294,583	873,481	17,955,345	30,176,389	48,131,734	\$ 16.41 \$ 28.95 \$ 24.27
<b>2004-05</b>						
N. Colonie						
Portion	57%	43%	60%	40%	100%	
Factor	28,470,057	21,733,361	1,686,261,311	1,139,415,395	2,825,676,706	\$ 16.88 \$ 19.07 \$ 17.77
Maplewood						
Portion	25%	75%	37%	63%	100%	
Factor	307,196	899,149	17,600,145	29,836,622	47,436,767	\$ 17.45 \$ 30.14 \$ 25.43
<b>2005-06</b>						
N. Colonie						
Portion	56%	44%	60%	40%	100%	
Factor	31,014,944	24,203,132	1,734,687,627	1,168,546,626	2,903,234,253	\$ 17.88 \$ 20.71 \$ 19.02
Maplewood						
Portion	26%	74%	38%	62%	100%	
Factor	390,167	1,084,717	17,917,580	29,353,010	47,270,590	\$ 21.78 \$ 36.95 \$ 31.20
<b>2006-07</b>						
N. Colonie						
Portion	59%	41%	60%	40%	100%	
Factor	34,053,269	23,630,210	1,767,093,707	1,160,818,504	2,927,912,211	\$ 19.27 \$ 20.36 \$ 18.70
Maplewood						
Portion	28%	72%	40%	60%	100%	
Factor	467,266	1,197,061	18,230,680	27,704,711	45,935,391	\$ 25.63 \$ 43.21 \$ 36.23
<b>INCENTIVE APPLIED</b>						
2006-07 COMBINED	34,520,535	24,827,271	59,347,806	1,188,523,215	2,973,847,602	\$ 19.34 \$ 20.89 \$ 19.96
Less 25% Merger Incent.			(726,860)			
After 25%	34,097,747	24,523,200	58,620,947	1,188,523,215	2,973,847,602	\$ 19.10 \$ 20.63 \$ 19.71
Less 33% Merger Incent.			(968,177)			
After 33%	33,957,381	24,422,248	58,379,629	1,188,523,215	2,973,847,602	\$ 19.02 \$ 20.55 \$ 19.63
Less 50% Merger Incent.			(1,453,719)			
After 50%	33,674,958	24,219,129	57,894,087	1,188,523,215	2,973,847,602	\$ 18.86 \$ 20.38 \$ 19.47

condominiums and not converted from some other form, such as rental apartments, qualify as residential property.

Also qualifying for the residential class are vacant land parcels not larger than 10 acres that are located in zones that restrict residential use to one-, two-, or three-family residential dwellings.

Land included with homestead dwellings is limited to 10 acres or less. The assessor determines how much of the parcel is used for residential purposes, up to 10 acres. Any additional land will be in the non-residential class.

**Q. I understand how the homestead tax option could work in my town, but how would it work in my school district?**

A. School districts that are wholly contained within the boundaries of a city or town that has the homestead tax must use the homestead tax unless they opt out of the program by passing a resolution.

There is a special requirement for school districts located in more than one city or town that want to use homestead and non homestead school tax rates. That requirement is that one-fifth or more of the properties in the school district must be located in cities or towns that use the homestead tax option.

In addition, for school districts that are in more than one city or town, the determination of class shares will be based on current market value, with adjustments at the discretion of the school district within limitations set by law.

**Q. How many places are using the homestead tax option?**

A. At the time this pamphlet was revised, 12 cities, 17 towns, four villages and 41 school districts were using the homestead option. For more information, please visit municipal profiles on our website.

**Q. In addition to adopting the homestead tax option, can "approved assessing units" also phase-in the results of the revaluation?**

A. Yes. By passing a local law, approved assessing units can phase in the new revaluation assessments over a five-year period.

This option sounds simple. In reality, however, most assessment officials believe it would be extremely difficult to administer. Maybe that is why no municipality to date has decided to use the transition-assessment option.

**Q. Can a municipality that has adopted the homestead tax option revoke it later?**

A. Yes, simply by adopting a local law, without referendum, to rescind it before the next levy of taxes.



STATE OF NEW YORK  
George E. Pataki, Governor

NYS Office of Real Property Services  
Donald C. DeWitt, Executive Director  
16 Sheridan Avenue  
Albany, NY 12210

# The Homestead Tax Option

(Article 19 – Section 1903 of the RPTL)



**Introduction:** In a number of places in New York State, assessments of residential property frequently have been at a lower percentage of market (full) value than other types of property, such as commercial and industrial property. When a town or city with this situation decided to conduct a property revaluation to achieve correct and fair assessments, the residential properties, as a class, would bear a much larger share of the tax burden. This discouraged other municipalities with similar situations from conducting their own property revaluations. As a result of the concern for tax-burden shifts to homeowners, a State law was passed in 1981 establishing the Homestead Tax Option.

This local option prevents any large shift of the property tax burden to the residential class of property owners after a revaluation. In a revaluation, changes a remade to individual property assessments so that they are correct and uniform -- as the law requires. These changes result in increases to some individual residential property owners whose properties were under assessed before the revaluation. However, the homestead tax option prevents any large shift to the residential class of properties.

**Q. What is the homestead tax option?** A. It is a local option to establish two separate property tax rates: a lower tax rate for residential property owners (homestead tax), and a higher rate for all other property owners (non-homestead tax).

**Q. Is this program mandated by New York State?**

A. No. It is a local-option program

**Q. Is the homestead tax option available everywhere in the State?**

A. No. It is available only to qualifying cities, towns, villages, counties, and school districts. It is not available in New York City, or in Nassau County except for villages and, for certain purposes, the cities.

**Q. How does a municipality qualify to use the homestead tax option?**

A. A city, town or village that is an assessing unit first must complete a property revaluation project that meets the State Board's regulations. That entitles the assessing unit to be certified by the State Board as an "approved assessing unit." Then the local governing body of the assessing unit can adopt a local law stating its intent to use a homestead tax and a non-homestead tax.

**Q. How does the homestead tax option work?**

A. The homestead tax is based on the share of property taxes paid by the residential class of property owners in the year before the new assessments from the revaluation project are used.

For example, assume that residential properties paid 40 percent of all town taxes in the Town of Smith in 1989 (the year before the revaluation project). Now, in 1990, as a result of the revaluation, the residential class represents 50 percent of the town's total taxes. As an "approved assessing unit" that has opted to use the "homestead tax option," the Town of Smith can "freeze" the residential class share of town taxes at the previous 40 percent. Thus, the town will have two tax rates: one for the residential class and another for all other

property classes, such as commercial property and industrial property. The difference is that the tax rate for the residential class will be lower than the tax rate for all other property classes. For example, the town tax rate for the residential class might be something like \$25 for each \$1,000 of assessed valuation, while the tax rate for the nonresidential class might be \$30 for each \$1,000 of assessed valuation.

**Q. Once the percentage shares are determined (in our example, 40 percent for residential property and 60 percent for non-residential property), do they remain that way forever?**

A. No. They can change based on the following adjustments:

1. Using the example for the Town of Smith, the town would have the option of adjusting the residential share at various points between 40 and 50 percent.
2. The municipality must make annual adjustments based on property that is added to the assessment roll and property that is removed.
3. The municipality must make annual adjustments for different rates of appreciation in the two classes of property based on the changes in the current market value of the classes, subject to a 5 percent cap.

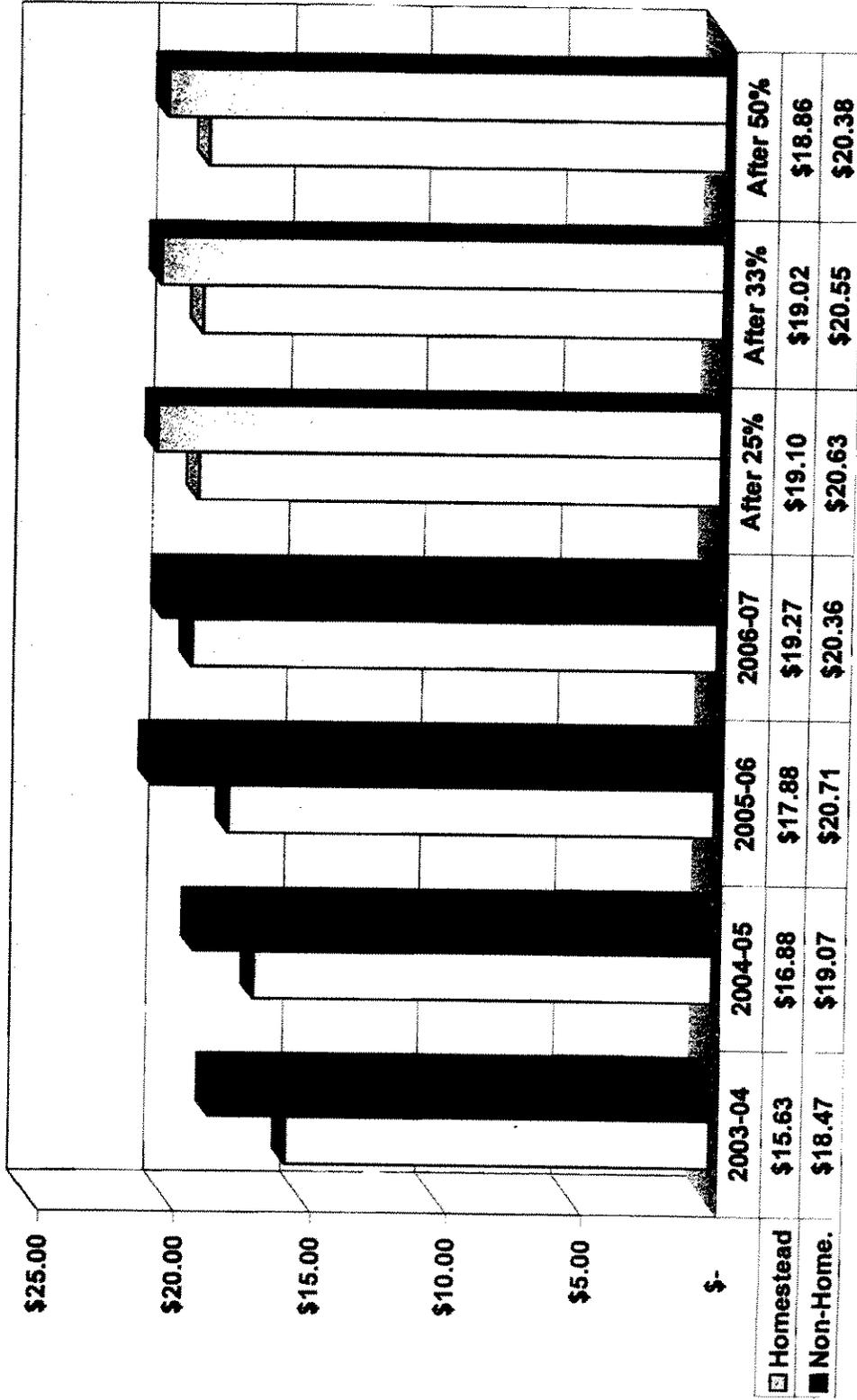
**Q. What type of property qualifies as residential class property under the homestead tax option?**

A. One-, two-, and three-family residential units; farm homes; mobile homes that are owner-occupied and separately assessed, and condominiums that were built as

North Colonie-Maplewood ANNEXATION Study

**NORTH COLONIE TAX RATES**

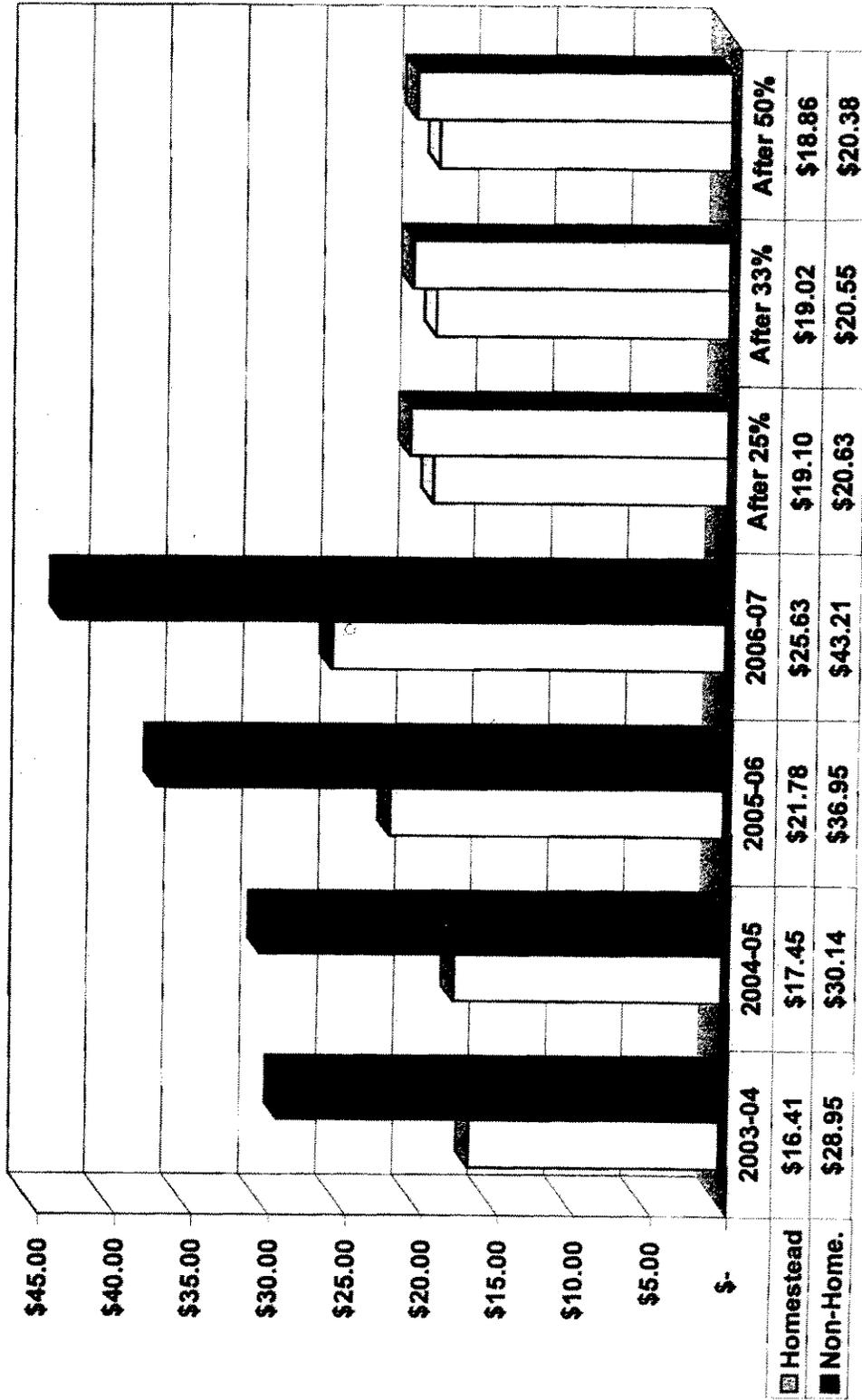
(Applying Various % of Incentive to 2006-07 Combined Levy)



North Coltonie-Maplewood ANNEXATION Study

**MAPLEWOOD TAX RATES**

(Applying Various % of Incentive to 2006-07 Combined Levy)

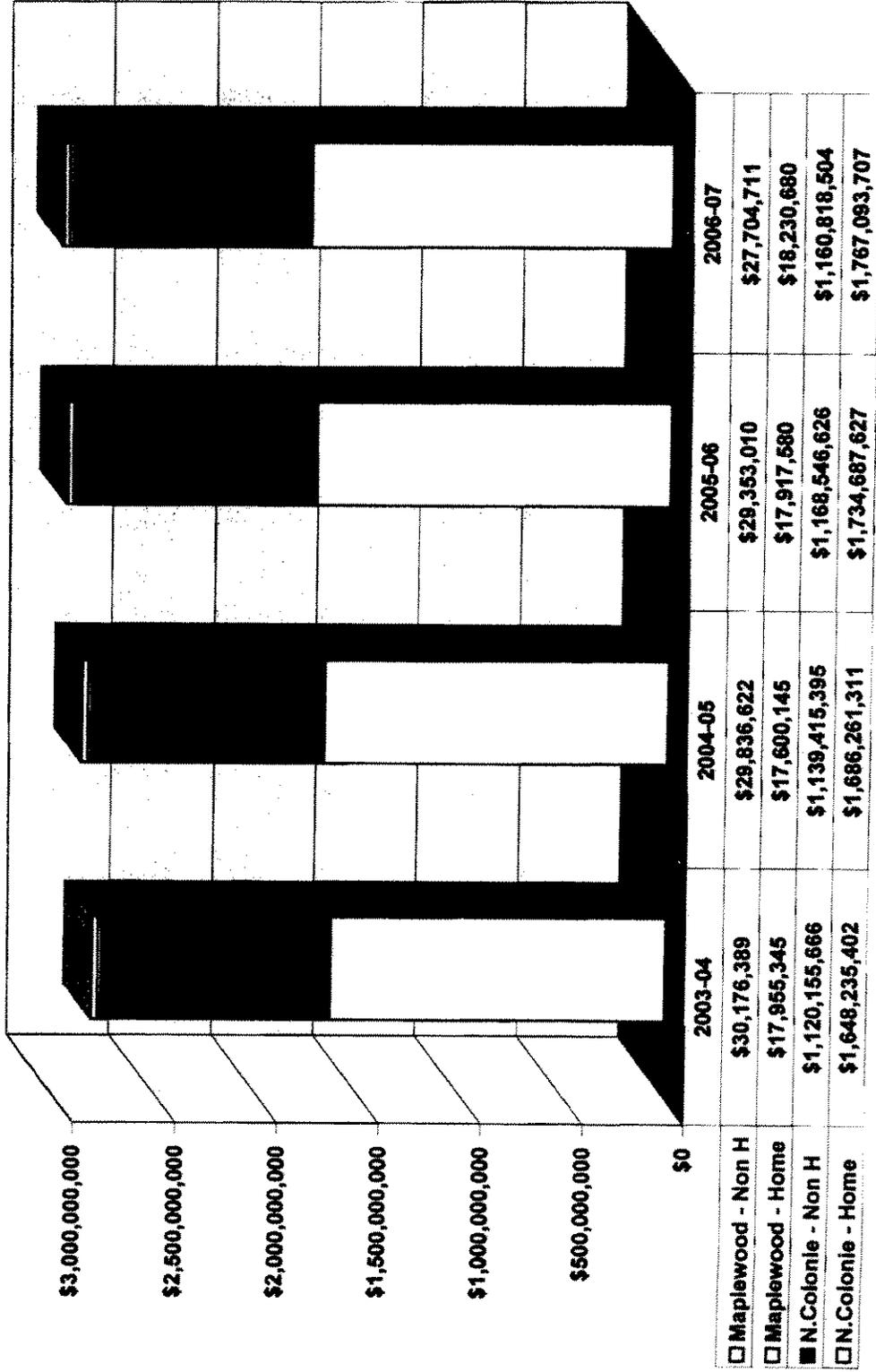


The Graphs which follow on the next three (3) pages are entitled:

1. ***Real Property Assessed Values*** – Illustrates the respective division of homestead versus non-homestead assessments, and, perhaps more importantly, depicts the extraordinarily large difference in size between the two districts, with North Colonie being many times larger than Maplewood.
  
2. ***Portion of Combined Levy Assessments*** – Further illustrates the difference in tax levy size between the two districts. Notice on this graph that in a hypothetical combining of the two districts in 2006-07, Maplewood's costs would contribute to a total of 2.80% of the combined tax levy, while its total assessment would be significantly less, contributing only 1.54% of the combined total.
  
3. ***Tax Levy Amounts*** – Shows the respective tax levy dollars of the two districts for the years 2003-04 through 2006-07.

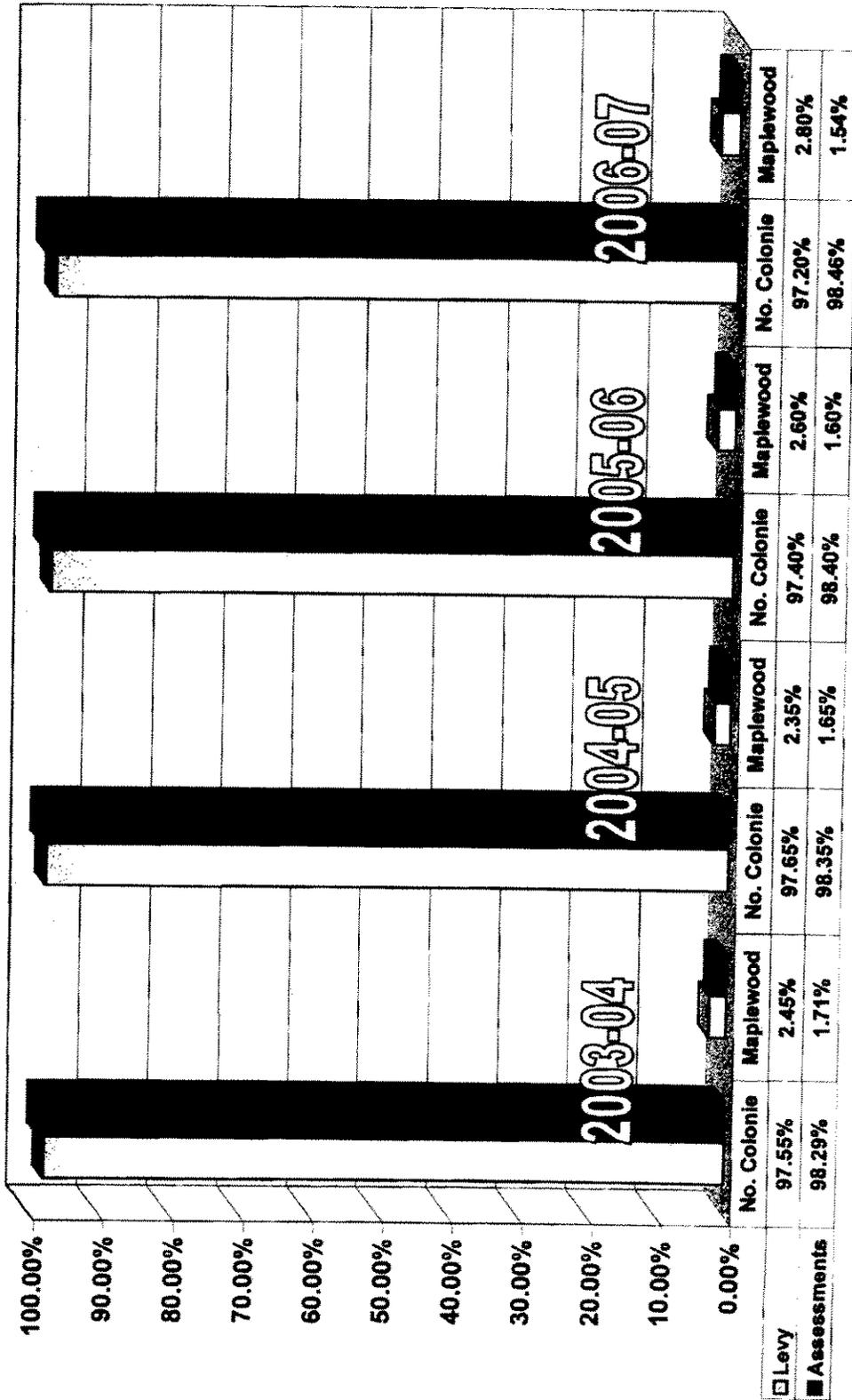
North Colonie-Maplewood ANNEXATION Study

REAL PROPERTY ASSESSED VALUES



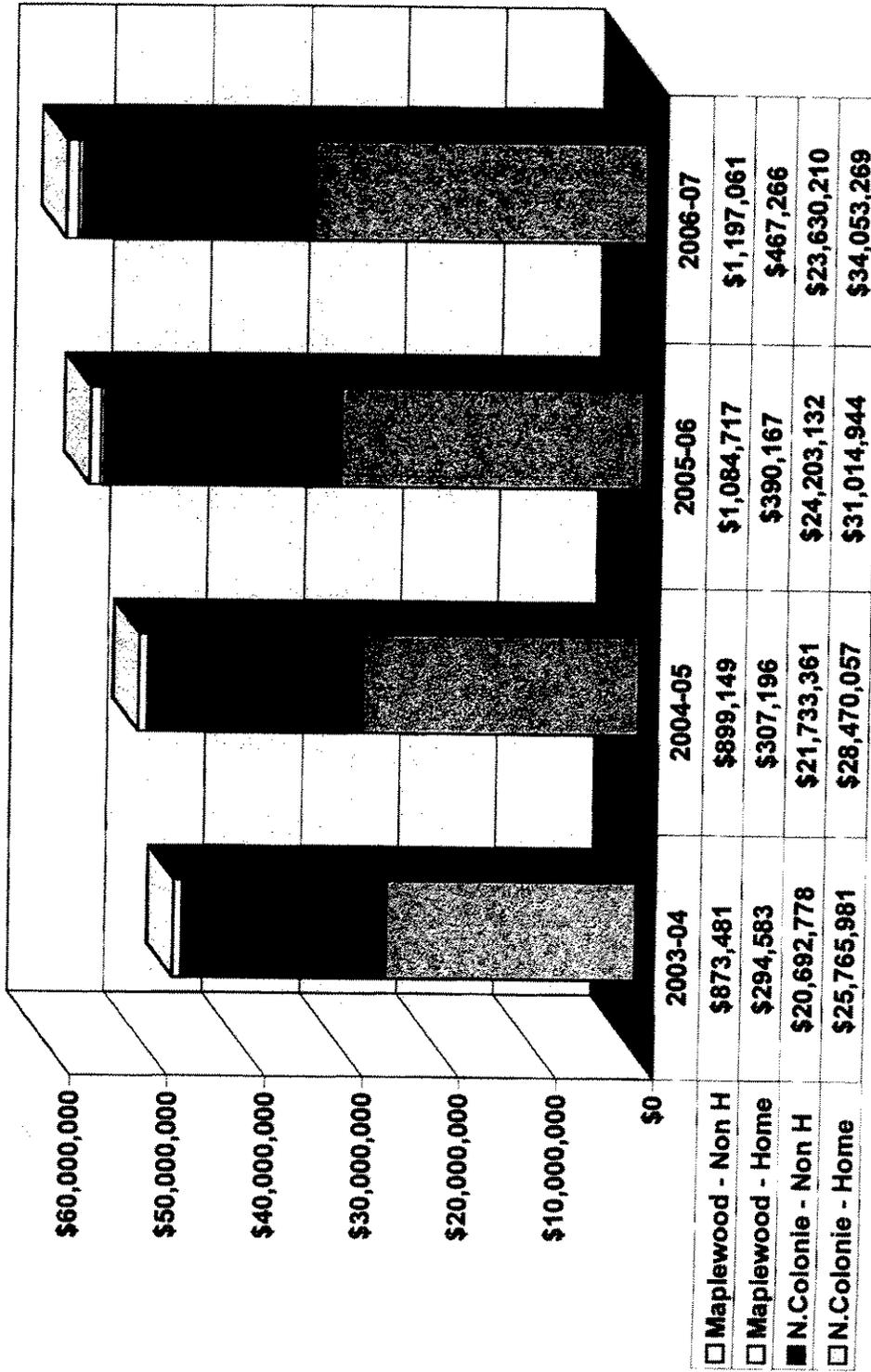
North Colonie-Maplewood ANNEXATION Study

PORTRION OF COMBINED LEVY / ASSESSMENTS



North Colonie-Maplewood ANNEXATION Study

# TAX LEVY AMOUNTS



The next two Graphs, *North Colonie Tax Rate Projections* and *Maplewood Tax Rate Projections* are preceded by a series of *Assumptions Used in Tax Rate Projections*.

These two graphs use historical data to project what the next five (5) years may hold for district taxpayers if no annexation were to be approved and if the average tax rate increases that the districts have experienced between 2003-04 and 2006-07 continue.

Two issues stand out when analyzing these graphs:

- In North Colonie, the Homestead tax rate would eventually exceed the non-homestead tax rate.
- In Maplewood, a calamitous rise in both the homestead and non-homestead tax rates.

## ASSUMPTIONS USED IN TAX RATE PROJECTIONS:

FINANCIAL PROJECTIONS are inherently fraught with impossible extrapolations which will never be allowed to become reality. **The School Board, in its fiscal stewardship responsibility, will act as a circuit breaker to make the necessary changes for a reasonable Tax Rate.** Those decisions will be made with future facts and considerations not presently available. Consequently this report looks at the impact of reasonably certain Incentive Operating Aid on the current 2006-07 tax levies and rates to calculate relative impact.

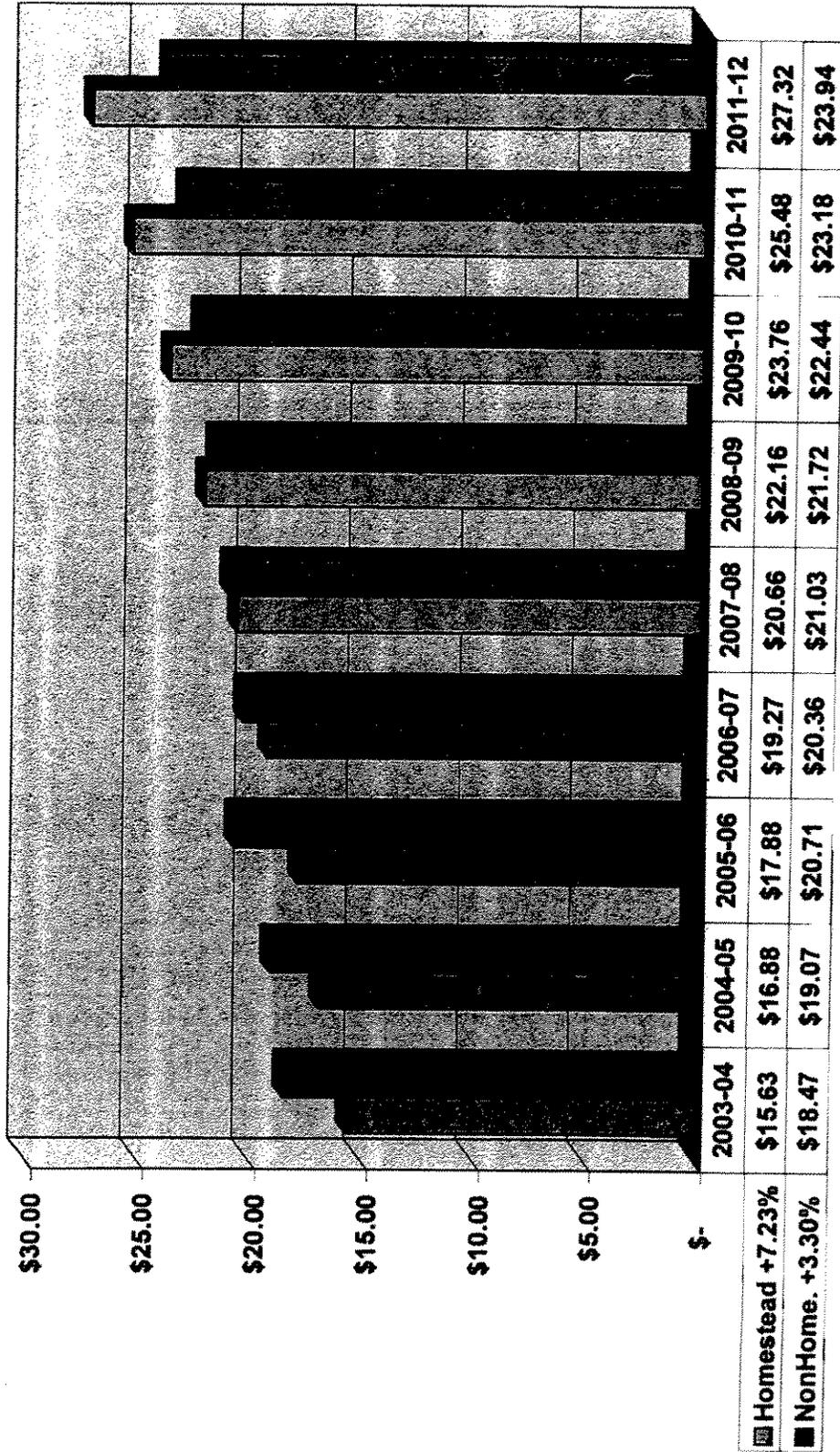
The Incentive Aid is certain and is based upon the calculation of the **GENERAL OPERATING FORMULA AID (GEN)**. That calculation is now used only for the dependent calculation of Merger Incentive Operating Aid and is not used for any actual aid payments. A review was made of the year-to-year change in the GEN report aid to project into the future years with a 2.7% growth. (This had been 3.5% before the 2006-07 data became available.) The average of the first five years annual **INCENTIVE OPERATING AID (\$581,488)** is subtracted from the current combined tax levy and the combined tax rate recalculated to show the relative level of tax impact using 20% of the Incentive Aid to reduce real property taxes.

Property **ASSESSED** Values of both districts may change at the **AVERAGE** of each of the annual changes from 2004 to 2007. These were **+1.9% for North Colonie and -1.5% for Maplewood.** Both districts are located in the same Town and only one Town so Full Value calculations are not needed to understand the tax impact.

North Colonie-Maplewood ANNEXATION Study

# North Colonie Tax Rates Projection

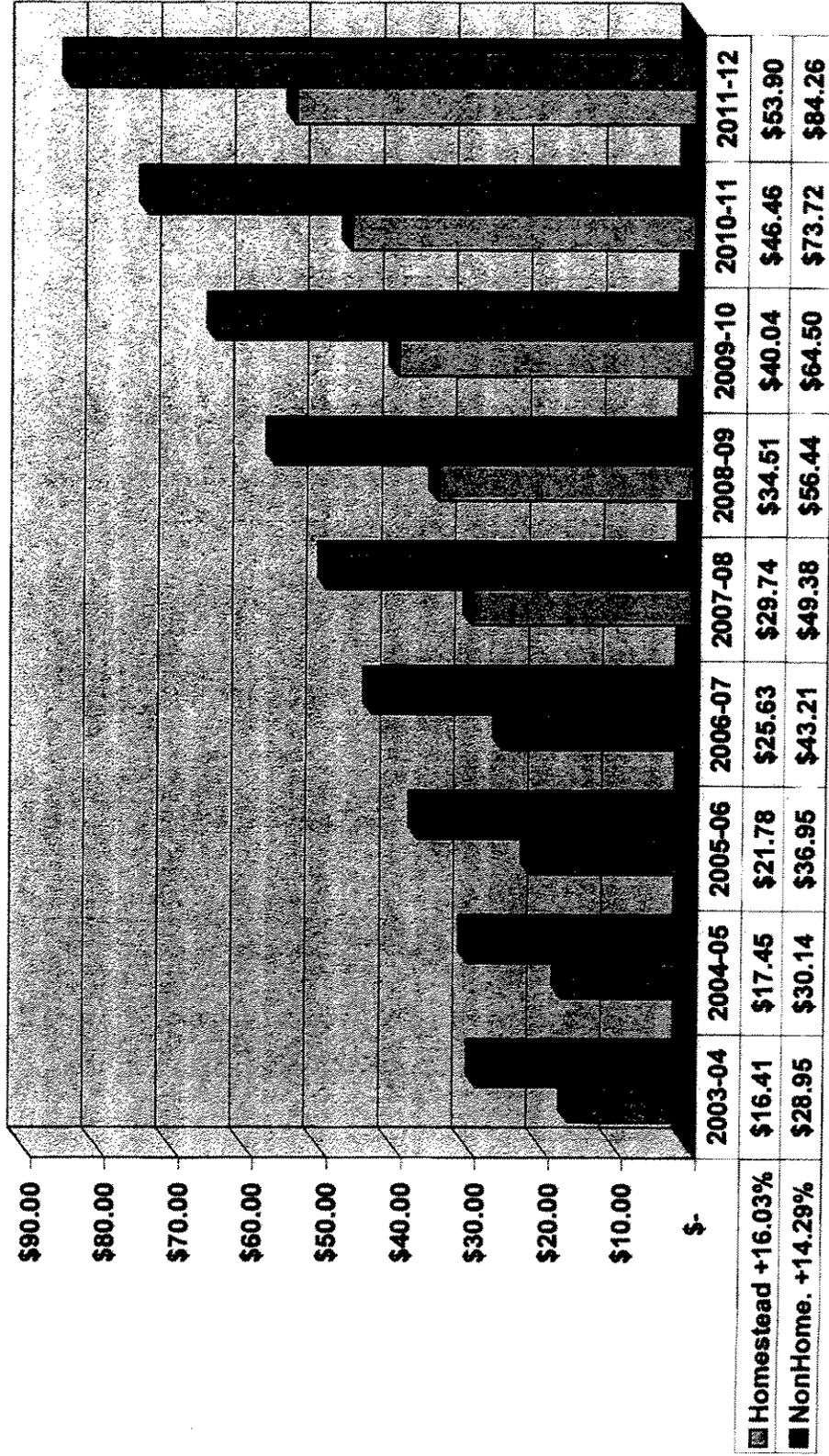
(Based on Average % Change from 2003-04 to 2006-07 ~ Projected to 2011-12)



North Colonie-Maplewood ANNEXATION Study

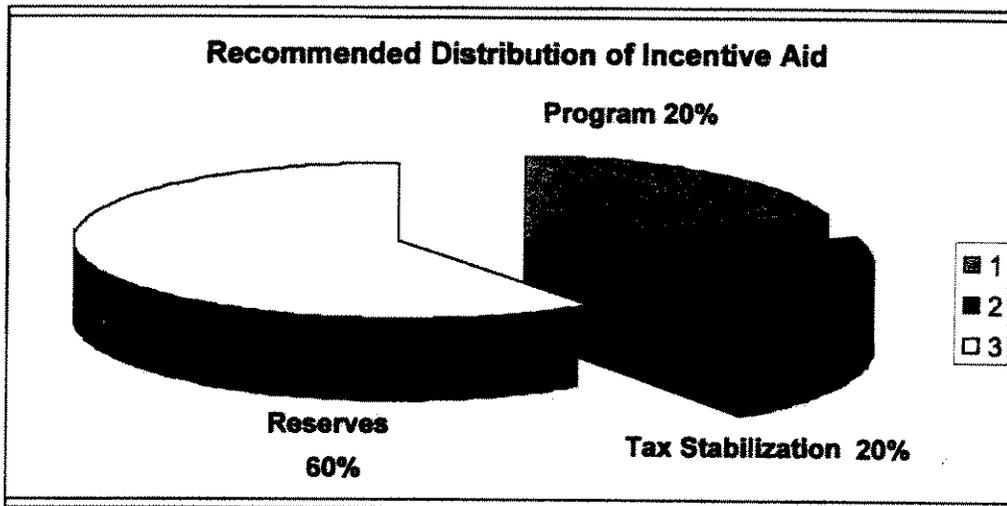
# Maplewood Tax Rates Projection

(Based on Average % Change from 2003-04 to 2006-07 ~ Projected to 2011-12)



## Application of Reorganization Incentive Aid and Subsequent Impact on Future Tax Rates

As mentioned in other sections of this report, the Feasibility Study Committee recommended that, should an annexation occur, 20% of available Incentive Aid monies be dedicated to tax stabilization. The consultants concur with this recommendation.

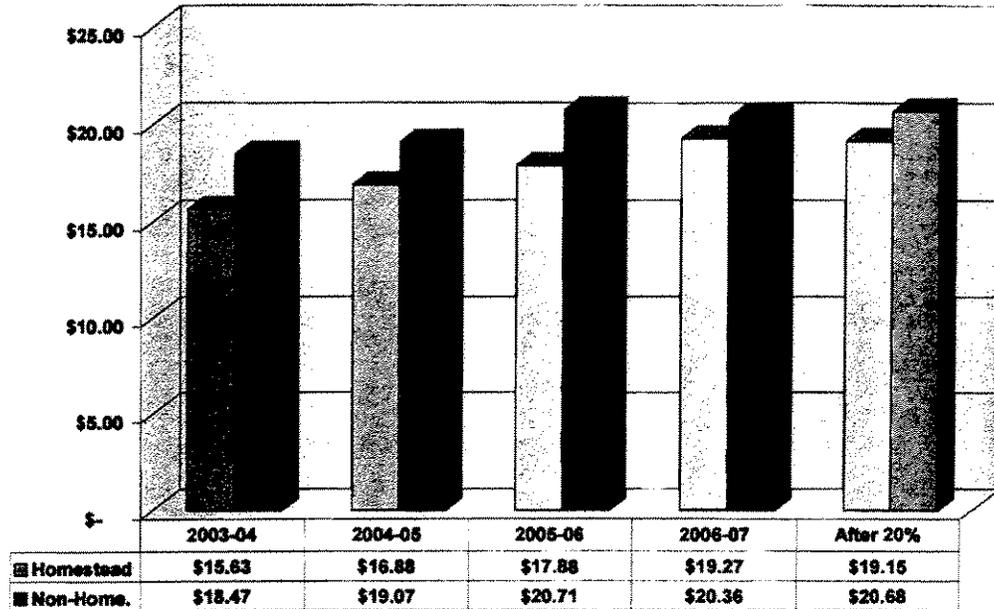


The Graphs on the next two pages show:

1. North Colonie and Maplewood *tax rates separately* using 20% of available incentive aid in the current year (2006-07).
2. The projected *tax rates combined* in the hypothetically merged districts for the years 2003-04 through 2011-12, this time factoring in the addition of 20% of the available reorganization incentive aid to reduce taxes, per the Feasibility Study Committee's recommendation.

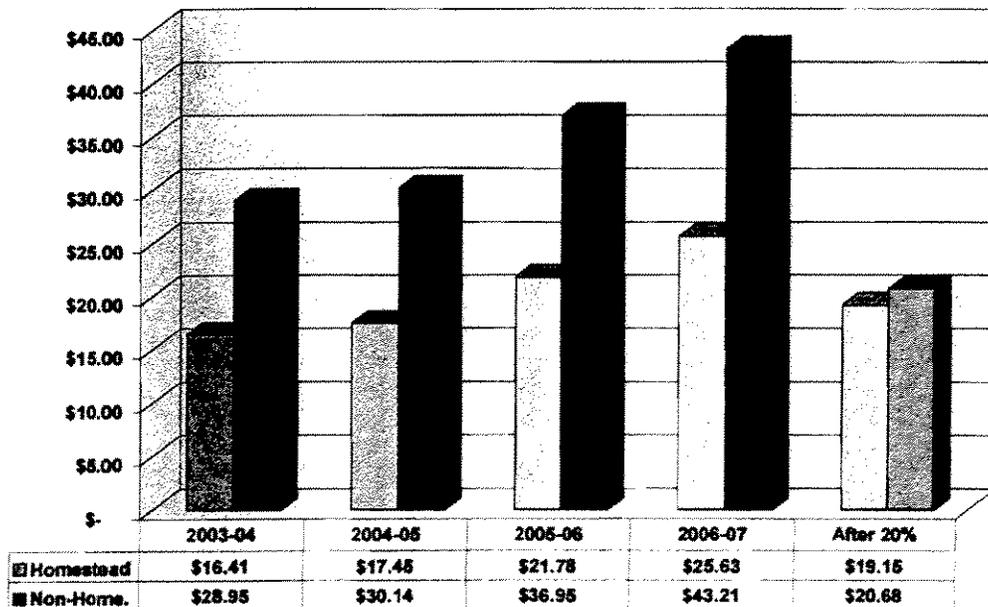
### NORTH COLONIE TAX RATES

(Applying 20% of Incentive to 2006-07 Combined Levy)



### MAPLEWOOD TAX RATES

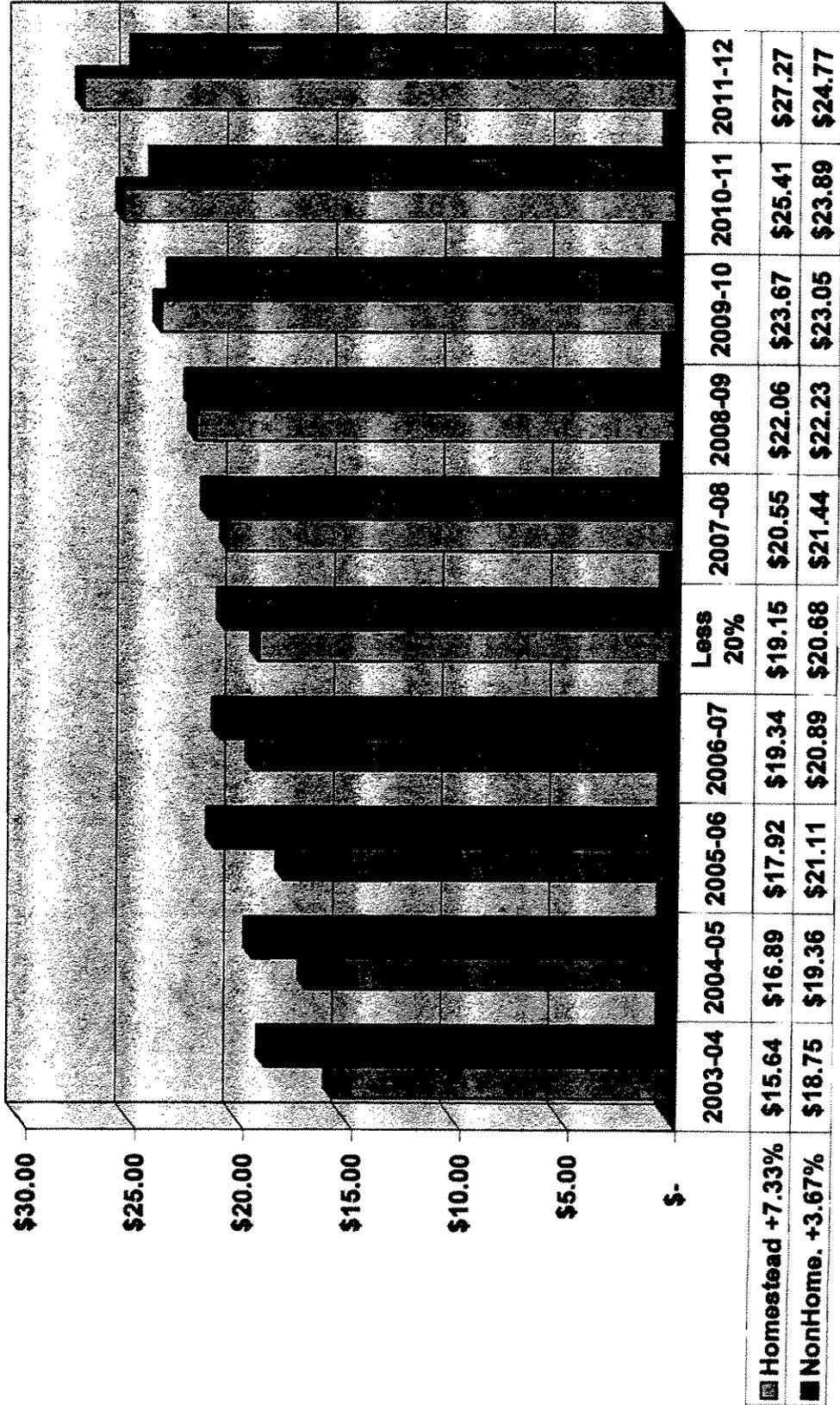
(Applying 20% of Incentive to 2006-07 Combined Levy)



North Colombie-Maplewood ANNEXATION Study

# COMBINED Tax Rates Projection

(Based on Average % Change from 2003-04 to 2006-07 ~ Projected to 2011-12  
 Combined Homestead Ratios 58%H - 42%N and 20% Incentive Aid Used to Reduce Taxes)



## **Committee Recommendations for the Use of Incentive Operating Aid**

With nearly 30 million dollars in Incentive Operating Aid available to North Colonie CSD and Maplewood-Colonie Common SD under current New York State school reorganization procedures, it is important that great care be taken locally to spend this sum wisely, should an annexation occur.

**The Feasibility Study Committee's consensus is expressed below:**

1. The Feasibility Study Committee was supportive of the belief that some these funds should be used to protect current educational programs and to enhance needed programs in the newly reorganized district.
2. Secondly, the committee has studied a number of scenarios and recommends some important taxpayer relief as a result of the infusion of this additional revenue. This infusion of aid will dramatically reduce school taxes for Maplewood's Homestead and Non-Homestead taxpayers. In North Colonie, the tax relief caused by the recommended infusion of aid is less dramatic, being best described as "tax stabilization".
3. Also, the additional revenue provides a unique opportunity to fund the local share of approved capital building projects and improvements.
4. Most importantly, the committee realizes that this money has the potential, if proper planning takes place, to insure that the new district has a secure financial base for the years ahead.

The recommendations presented below were formed with the understanding that projecting budgets and revenues far into the future is at best an uncertain science. The longer one extends the projections, the less reliable they become.

An understanding also exists that due to the dissimilar size of the study districts, a careful analysis of both Incentive Operating Aid and Building Incentive Aid is required to fully grasp the positive financial impact of the proposed annexation.

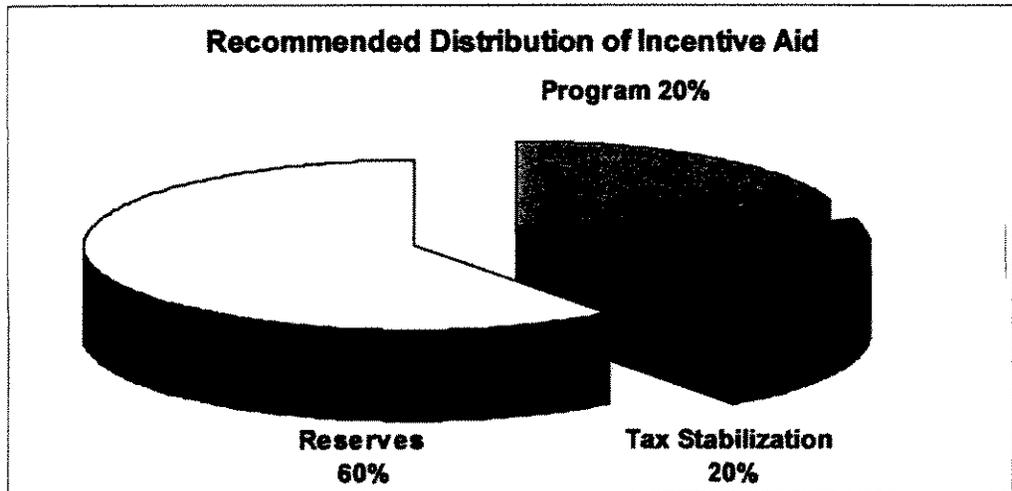
## Study Committee's Recommendations

It is the committee's strong belief that the board of education of the newly reorganized district should act wisely with the issue before them and use these large sums of incentive operating aid in accordance with the following recommendations:

1. **20%** of the available Incentive Aid should be used in each year to help **offset to a degree the locally escalating tax rate**. The amount of money that this represents and the projected tax rates in the newly formed district are displayed the previous *Financial* section of this report.
2. **20%** of the Incentive Operating Aid available should be used to directly **enhance instructional programs** within the district, to carry out necessary employee contract leveling up, and to provide resources for the upgrading of educational equipment and supplies that would normally not be funded through the regular operating budget.
3. The balance of the Incentive Operating Aid not required in the above recommendations (**60%**) should be placed in **a series of reserve funds** to help ensure that the district has a secure financial base for the years ahead, especially those years after the incentive operating aid formula ends and exhausts additional resources to the new district. The district should work closely with its auditors and other financial consultants to appropriately place these funds in areas such as a capital reserve fund, a tax stabilization reserve fund, a bus purchase reserve fund, a tax certiorari reserve fund, and other reserve devices available to school districts as advised by professional auditors. Ideally, wise use of these funds holds the potential to protect against escalating fixed costs such as health insurance, tax certiorari, retirement system contributions, and to maintain or initiate valuable and necessary student instructional programs, or to pay the local portion of any new capital work in the newly combined

district. Such use would forestall dramatic and damaging spikes in future tax rates. The committee strongly feels that this large amount of money can best be used to keep any future tax increases at a reasonable level while ensuring the best possible student programming.

4. The pie chart that follows again describes this recommended distribution.



## **Final Feasibility Study Committee Recommendation**

*The Boards of Education of North Colonie Central School and Maplewood-Colonie Common School should engage the two communities through the process of public information meetings and a straw vote to determine support for a reorganization of the two school districts.*

January 17, 2007

### **Central Question**

***Would Instructional Opportunity Be Enhanced For All Students  
At a Similar or Reduced Cost to Taxpayers by Combining the  
Two Districts?***

## **Study Consultants' Final Comments**

It has been a pleasure working with the many fine individuals in both school districts and communities. We know that a report such as this cannot possibly answer all questions a reader may have. While it is intended to be all inclusive, we urge citizens from both communities to attend public information meetings and speak directly with members of their respective Boards of Education and members of the Feasibility Study Committee.

The final decision as to how best to configure the two districts – to come together or to remain apart – is an important one that has far reaching consequences. If the two elected Boards of Education follow the recommendation of the Feasibility Study Committee and decide that the reorganization of North Colonie and Maplewood is worthy of going forward to a vote, that decision should and will be made solely by informed residents whose lives are directly effected by the decision. Consultants can guide but not decide.

As consultants we see several benefits which could be attained through combining of the two districts. First and foremost, the excellent instructional programs currently in place in the two fine school districts, but currently under threat due to rising costs, escalating tax rates, and flat state resources can be maintained and even expanded due to the additional resources that would follow the annexation. Attractive too is the potential to stabilize tax rates now and in the future by wise use of Incentive Operating Aid offered to merged districts.

The infusion of Building Incentive Aid to pay a significantly increased share of expensive capital projects such as those identified by the Feasibility Study Committee, backed by Incentive Operating Aid to pay any remaining local share, would mean that local residents could provide high quality facilities to meet the needs of 21<sup>st</sup> Century educational requirements without further burdening local taxpayers. Several millions of local dollars would be saved.

What is missing from this list and from studies such as this is an accurate measure of the loss of local traditions and customs which accompany all district mergers to some degree. The study process has been helped immensely by the thoughtful and comprehensive *Assurances* issued by the North Colonie Board of Education with the input and approval of the Maplewood Board of Education. The spirit of cooperation exhibited by the two Boards set the tone for others to follow.

Yet questions will remain. How important are school traditions, especially in the case of Maplewood? Do lower taxes and better facilities fully offset sending one's child to a new setting on a different bus route? The consultants believe the positives outweigh the negatives, but it is not for us to decide. Other school districts around the state which have reorganized have found answers to these questions, but what is important here are the answers that North Colonie and Maplewood develop for these questions and others.

School districts that have been the most successful following a reorganization have given great thought to those and other "unmeasurable" but quality-of-life questions which are sure to bring about changes in the lives of resident children and taxpayers. If the residents of these two proud districts decide that this process is to move forward, first through a straw

vote and later through a binding vote, we urge that the two boards of education consider setting up a series of Transition Committees, made up of local employees, parents, residents, administrators, and, where appropriate, students, to facilitate the smoothest transition possible from two districts to one. While Transition Committees for such areas as student transportation, athletics, and classroom usage are important, we believe that a Transition Committee to deal with "Traditions" should be one of the first to be chartered. Finding acceptable alternatives to important local school traditions can be key as to whether a reorganization will be judged as successful.

Finally, should the two boards of education agree to go forward with these committees, we suggest that they do everything possible to tap into the significant expertise gained by members of the Feasibility Study Committee representing both communities through this study process. We believe that many of these fine community volunteers would be willing to continue to offer guidance and local knowledge to this transition process. They have a great deal to contribute.

We wish both communities much success and we know that the final decision that is reached will be in the best interest of the children and their futures.



## **Appendix**

**Feasibility Study Work Schedule**

**NYS Master Plan Albany County Reorganization Grouping**

**List of Merged NYS Districts Currently Receiving Aid**

**Maplewood Faculty and Staff Table of Organization**

**North Colonie Policy on Admission of Non-Residents**

**Calculation of Operating Incentive Aid**

**Calculation of Building Incentive Aid with Excel Aid**

**North Colonie Building Information**

**Current Maplewood Debt**

**Current North Colonie Debt**

**Maplewood and North Colonie CSDs  
Reorganization Feasibility Study Committee  
Work Schedule**

**Organizational Meeting Thursday, Nov 16 @ Maplewood @ 5 pm**

- Introductions
- Explanation of work
- History of Districts
- Study areas
- Ground rules
- Committee contact information
- Timeline
- Incentive Aid Overview
- Tour

**Work Study #1 Tuesday, Nov 28 @ North Colonie @ 5 pm**

- Finance

**Work Study #2 Tuesday December 12 @ Maplewood @ 5 pm**

- Personnel
- Pupil Enrollments
- Use of Facilities (options)
- Governance study

**Work Study # 3 Tuesday Jan 9 @ North Colonie (Junior High School) @ 5 pm**

- Tour
- Instructional Programs
- Other Concerns

**Work Study #4 Wednesday January 17 @ North Colonie (Loudonville Elem) @ 5 pm**

- Co-curricular
- Options for Instructional Enhancement
- Facilities (condition)
- Transportation

**Optional Work Study Thursday, January 25 @ Maplewood @ 6 pm**

Report of Study Recommendations to Boards – Mid March-Early April  
Straw vote (if approved) - May 15  
Final Vote – TBD

**THE UNIVERSITY OF THE STATE OF NEW YORK  
THE STATE EDUCATION DEPARTMENT  
Office of Ed. Management/Grants Management  
School Districts By County 2005 - 2006  
Fall 2005 Enrollments**

<b>NAME</b>	<b>REORG. GROUP</b>	<b>ENRLMT</b>	<b>AREA</b>	<b>DENSITY</b>	<b>LEVEL</b>
<b><u>ALBANY COUNTY</u></b>					
Albany		9,044	21.33	424.00	K12
Berne-Knox-Westerlo		1,061	120.23	8.82	K12
Bethlehem		5,178	44.90	115.32	K12
Cohoes		2,102	3.79	554.62	K12
Green Island	3	325	0.87	373.56	K12
Guilderland		5,551	50.01	111.00	K12
<b>Maplewood</b>	<b>3</b>	<b>174</b>	<b>0.85</b>	<b>204.71</b>	<b>K-8</b>
Menands	3	232	3.07	75.57	K-8
North Colonie		5,661	30.32	186.71	K12
Ravena-Coeymans-Selkirk		2,203	84.74	26.00	K12
South Colonie		5,695	21.22	268.38	K12
Voorheesville		1,277	38.82	32.90	K12
Watervliet		1,371	2.22	617.57	K12
<b>13 DISTRICTS</b>		<b>39,874</b>	<b>422.37</b>	<b>94.41</b>	

**KEY TO REORGANIZATION STATUS**

**GROUP 1** - A Commissioner's Announcement or Reaffirmation order has been issued with a recommended combination which has not yet been completed.

**GROUP 2** - A Recommended combination appeared in the 1958 Master Plan or in a subsequent amendment.

**GROUP 3** - A Commissioner's Announcement Order has been issued designating the district "for future study" or "for future determination." The combination will be decided at a future date.

**GROUP 4** - Designated for future study with the intention that the district is freed from being subject to reorganization.

**GROUP 5** - By SED policy, under study and considered subject to reorganization until some definite determination is made: not proposed for reorganization in the 1958 Plan or Amendment, thereof.

**BLANK** - Not currently being considered for reorganization. This does not prevent these districts from consolidating on their own initiative, with the approval of the Commissioner of Education.

**INCENTIVE AID DISTRICTS  
STATE AID  
(Revised 9/06 )**

Source: [http://stateaid.nyused.gov/ReorgInctVal\\_091206.htm](http://stateaid.nyused.gov/ReorgInctVal_091206.htm)

OPERATING INCENTIVE AID % OF GENERAL FORMULA AID																		
District Code	District Name	Effective Date of Reorganization	First School Year of Eligibility	Contract Must be Prior to this Date for Bid.	Incentive Building Percentage	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	571802 Canistota-Greenwood Eastport South Manor	7/1/2004	2004-05	7/1/2014	0.30	40%	40%	40%	36%	32%	28%	24%	20%	16%	12%	8%	4%	End
2	580912 CHS**	7/1/2004	2004-05	7/1/2014	0.30	40%	40%	40%	36%	32%	28%	24%	20%	16%	12%	8%	4%	End
3	42302 Cattaraugus-Little Eastport South Manor	7/1/2000	2000-01	7/1/2010	0.30	32%	28%	24%	20%	16%	12%	8%	4%	End				
4	580251 CHS**	7/1/1989	1989-00	7/1/2009	0.30	28%	24%	20%	16%	12%	8%	4%	End					
5	591502 Sullivan West @ Callicoon	7/1/1989	1989-00	7/1/2009	0.30	20%	16%	12%	8%	4%	End							
6	581012 Mattituck-Cutchoque	7/1/1987	1987-88	7/1/2008	0.30	16%	12%	8%	4%	End								
7	60503 Chautauqua Lake	7/1/1986	1986-87	7/1/2008	0.30	16%	12%	8%	4%	End								
8	20702 Genesee Valley	7/1/1986	1986-87	7/1/2008	0.30	16%	12%	8%	4%	End								
9	81003 Unadilla Valley	7/1/1986	1986-87	7/1/2008	0.30	16%	12%	8%	4%	End								
10	40302 Allegany-Limestone	7/1/1985	1985-86	7/1/2008	0.30	12%	8%	4%	End									
11	491302 Averill Park	7/1/1985	1985-86	7/1/2008	0.30	12%	8%	4%	End									
12	22902 Bolivar-Richburg	7/1/1984	1984-85	7/1/2008	0.30	8%	4%	End										
13	251400 Oneida City	7/1/1984	1984-85	7/1/2008	0.30	8%	4%	End										
14	561006 Waterloo-Border C	7/1/1984	1984-85	7/1/2008	0.30	8%	4%	End										
15	541102 Cobleskill-Richmond	7/1/1983	1983-84	7/1/2008	0.30	4%	End											
16	573002 Wayland-Cohocton	7/1/1983	1983-84	7/1/2008	0.30	4%	End											
17	570603 Campbell-Savona	7/1/1982	1982-83	7/1/2008	0.30	4%	End											
18	22302 Cuba-Rushford	7/1/1981	1981-82	7/1/2008	0.30	4%	End											
19	470202 Gilbertsville-Mount	7/1/1980	1980-81	7/1/2008	0.30	4%	End											
91	131701 OTHER INTERVENING Red Hook	7/1/1965	1965-66	7/1/2008	0.25													



## Maplewood School Faculty and Staff 2006 - 2007

### ■ FACULTY

Superintendent/Principal  
Kindergarten  
First Grade  
Second Grade  
Third Grade  
Fourth Grade  
Fifth Grade  
Sixth Grade  
Seventh/Eighth Grade Math  
Seventh/Eighth Grade English & Social Studies  
Seventh/Eighth Grade Science  
Art/Music  
Physical Education  
Russian  
Remediation/AIS  
Special Education  
Speech Pathologist *Backes 60%*  
Guidance Counselor *60%*  
School Psychologist *Part Time*  
Library *40%*  
Home and Careers *20%*  
Technology *20%*

### ■ TEACHING ASSISTANTS

Teacher Assistant – Kindergarten  
Teacher Assistant – First Grade  
Teacher Assistant – Second Grade  
Teacher Assistant – Third Grade  
Teacher Assistant – Fourth Grade  
Teacher Assistant – Fifth Grade

### ■ STAFF

District Treasurer  
School Secretary  
School Nurse  
Custodian  
Custodian  
Lunch Monitor  
Lunch Monitor  
Visitor Receptionist

### ■ SCHOOL BOARD

School Board President  
School Board Trustee  
School Board Trustee  
Clerk of the Board

### ADMISSION OF NON-RESIDENT STUDENTS

General Policy – Non-resident tuition students may be admitted if space permits and their school records demonstrate promise of reasonable success in North Colonie, as approved by the Superintendent of Schools.

Federal Property-Watervliet Arsenal: Since the Watervliet Arsenal is federal property and does not fall within the confines of any school district, students of high school age residing on the base will be permitted to attend Shaker High School, without charge for tuition.

Former Residents – In those instances where a family leaves the district after the close of the third marking period, the children then enrolled in North Colonie Central Schools may remain without charge for tuition.

Where a student is a district resident on the first day of his/her senior year (and is able to verify such residency), and becomes a non-resident by virtue of parents' moving out of the district after the opening day of the school year, the student may request permission to complete the senior year at Shaker High School, without charge for tuition. A decision will be made by the Superintendent of Schools in consultation with the building principal.

Incoming Residents – In those instances where incoming residents show documentation (lease, contract for closing, etc.) that they will move into the district by October 1<sup>st</sup>, their school age children may be enrolled as "delayed residents," without charge for tuition.

Transportation in all of the aforementioned cases, concerning non-resident students, shall be the responsibility of the parents.

Nonresident Students Assigned by NYS Social Service Agencies – In the case of those nonresident students attending the North Colonie Central Schools, tuition charges shall be billed to student's home district.

### ADMISSION OF NON-RESIDENT STUDENTS REGULATION

The school assignment for non-resident students shall be on an annual basis and, at the elementary level, subject to reassignment by the Superintendent of Schools should class size numbers so warrant.

Tuition is payable to the district Business Office. No non-resident tuition student shall be admitted to school without evidence of an advance deposit payment of tuition. Non-resident students of full-time appointed district employees shall be admitted to school, with the approval of the Superintendent of Schools, at no cost to the employee. Charges for students enrolled for less than a full semester/year, or of appointed part-time district employees, shall be pro-rated as of September 1, 1999. Students of current part-time district employees who are presently attending North Colonie Schools will be allowed to continue enrollment without the payment of tuition.

Principals shall submit the names of all non-residents to the Director of Pupil Services and Business Office.

All such applications for admission as a non-resident student shall be made, annually, to the Superintendent of Schools.

Note: Prior regulation, Nonresident Students, 5118

**North Colonia and Maplewood Central School Districts  
ANNEXATION INCENTIVE AID**

## MAPLEWOOD CSD

PART VI: CALCULATION OF 2005-06 OPERATING AID (USED ONLY FOR  
CALCULATION OF 2005-06 ERSSA, FULL DAY K CONVERSION AID,  
GROWTH AID, REORG INCENTIVE OPERATING AID, TUITION  
ADJUSTMENT AND LEP AID

69 2002 ACTUAL VALUATION		54,103,354
70 2003-04 TOT WEALTH PUPIL UNITS (TWPU)		120
71 ACTUAL VALUATION PER TWPU	(ENT 69 / ENT 70)	450,861
72 PUPIL WEALTH RATIO	(ENT 71 / 346,400)	1.301
73 PUPIL WEALTH RATIO * .50	(ENT 72 * 0.50)	0.65
74 2002 ADJUSTED GROSS INCOME		13,886,941
75 ADJUSTED GROSS INCOME / TWPU	(ENT 74 / ENT 70)	115,724
76 ALTERNATE PUPIL WEALTH RATIO	(ENT 75 / 118,500)	0.976
77 ALTERNATE PUPIL WEALTH RATIO * .50	(ENT 76 * 0.50)	0.488
78 COMBINED WEALTH RATIO (CWR)	(ENT 73 + ENT 77)	1.138

**SELECTED SHARING RATIO:**

79 CWR * 1.230	(ENT 78 * 1.230)	1.399
80 FORMULA 1 SHARING RATIO (1.370 - ENT 79, MIN 0, MAX .900)		0
81 CWR * 0.640	(ENT 78 * .640)	0.728
82 FORMULA 2 SHARING RATIO (1.000 - ENT 81, MIN 0, MAX .900)		0.272
83 CWR * 0.390	(ENT 78 * 0.390)	0.443
84 FORMULA 3 SHARING RATIO (0.800 - ENT 83, MIN 0, MAX .900)		0.357
85 CWR * 0.220	(ENT 78 * 0.220)	0.25
86 FORMULA 4 SHARING RATIO (0.510 - ENT 85, MIN 0, MAX .900)		0.26
87 SELECTED SHARING RATIO (HIGHEST OF ENTS 80, 82, 84 OR 86, MIN 0, MAX .900)		0.357
88 2003-04 APPR OPERATING EXP/2003-04 TAPU EXP (PUB ENT 3)		8,437
89 MAX ALLOWABLE EXP PER PUPIL (LSR OF ENT 88 OR 8,000)		8,000
90 UNLIMITED CEILING ADJUSTMENT FACTOR (.075 / ENT 78)		0.0659
91 SELECTED CEILING ADJ FACTOR (ENT 90 * ENT 148, MIN .075)		0.075
92 CEILING ADJ PER PUPIL (ENT 91 * (ENT 89 - 3,900), MIN 0)		307.5
93 FORMULA OPERATING AID CEILING (ENT 92 + 3,900)		4,207.50
94 FORMULA OPERATING AID PER PUPIL (ENT 87 * ENT 93)		1,502.07
95 SELECTED OPERATING AID PER PUPIL (GTR OF ENT 94 OR 400)		1,502.07
96 2004-05 SELECTED TAPU FOR PAYMENT (ATT, ENT 140)		186
97 2005-06 OPERATING AID PAYABLE (ENT 95 * ENT 96,RND)		279,388

**BUILDING AID OUTPUT REPORT (BLD-SBA)**

**B. SUMMARY OF BUILDING AID RATIOS**

**IV. 2005-06 BUILDING AID RATIO FOR PROJECTS APPROVED ON OR AFTER 7/1/2005**

21 HIGH NEEDS SUPPLEMENT	(ENT 17 * .05)	0
22 0.98 MINUS 2005-06 SEL BUILDING AID RATIO BEFORE 10% (0.98 - ENT 17)		0
23 HIGH NEEDS SUPPLEMENTAL BUILDING AID RATIO (HNSBAR) (LESSER OF ENT 22 OR ENT 21)		0
24 SELECTED 2005-06 BUILDING AID RATIO BEFORE 10% PLUS HNSBAR	(ENT 17 + ENT 23)	0
25 SELECTED 2005-06 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE	(ENT 24 + .100, MAX .980)	0
26 2005-06 BLD4 SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE (NON-HNSBAR DISTRICTS)	(ENT 20)	0.494

**North Colonie and Maplewood Central School Districts  
ANNEXATION INCENTIVE AID**

## North Colonie

PART VI: CALCULATION OF 2005-06 OPERATING AID (USED ONLY FOR  
CALCULATION OF 2005-06 ERSSA, FULL DAY K CONVERSION AID, GROWTH  
AID, REORG INCENTIVE OPERATING AID, TUITION ADJUSTMENT AND LEP  
AID

69 2002 ACTUAL VALUATION		3,029,765,440
70 2003-04 TOT WEALTH PUPIL UNITS (TWPU)		6,391
71 ACTUAL VALUATION PER TWPU	(ENT 69 / ENT 70)	474,067
72 PUPIL WEALTH RATIO	(ENT 71 / 346,400)	1.368
73 PUPIL WEALTH RATIO * .50	(ENT 72 * 0.50)	0.684
74 2002 ADJUSTED GROSS INCOME		981,960,988
75 ADJUSTED GROSS INCOME / TWPU	(ENT 74 / ENT 70)	153,647
76 ALTERNATE PUPIL WEALTH RATIO	(ENT 75 / 118,500)	1.296
77 ALTERNATE PUPIL WEALTH RATIO * .50	(ENT 76 * 0.50)	0.648
78 COMBINED WEALTH RATIO (CWR)	(ENT 73 + ENT 77)	1.332

**SELECTED SHARING RATIO:**

79 CWR * 1.230	(ENT 78 * 1.230)	1.638
80 FORMULA 1 SHARING RATIO (1.370 - ENT 79, MIN 0, MAX .900)		0
81 CWR * 0.640	(ENT 78 * .640)	0.852
82 FORMULA 2 SHARING RATIO (1.000 - ENT 81, MIN 0, MAX .900)		0.148
83 CWR * 0.390	(ENT 78 * 0.390)	0.519
84 FORMULA 3 SHARING RATIO (0.800 - ENT 83, MIN 0, MAX .900)		0.281
85 CWR * 0.220	(ENT 78 * 0.220)	0.293
86 FORMULA 4 SHARING RATIO (0.510 - ENT 85, MIN 0, MAX .900)		0.217
87 SELECTED SHARING RATIO (HIGHEST OF ENTS 80, 82, 84 OR 86, MIN 0, MAX .900)		0.281
88 2003-04 APPR OPERATING EXP/2003-04 TAPU EXP (PUB ENT 3)		7,662
89 MAX ALLOWABLE EXP PER PUPIL (LSR OF ENT 88 OR 8,000)		7,662
90 UNLIMITED CEILING ADJUSTMENT FACTOR (.075 / ENT 78)		0.0563
91 SELECTED CEILING ADJ FACTOR (ENT 90 * ENT 148, MIN .075)		0.075
92 CEILING ADJ PER PUPIL (ENT 91 * (ENT 89 - 3,900), MIN 0)		282.15
93 FORMULA OPERATING AID CEILING (ENT 92 + 3,900)		4,182.15
94 FORMULA OPERATING AID PER PUPIL (ENT 87 * ENT 93)		1,175.18
95 SELECTED OPERATING AID PER PUPIL (GTR OF ENT 94 OR 400)		1,175.18
96 2004-05 SELECTED TAPU FOR PAYMENT (ATT, ENT 140)		5,973
97 2005-06 OPERATING AID PAYABLE (ENT 95 * ENT 96,RND)		7,019,351

**BUILDING AID OUTPUT REPORT (BLD-SBA)**

**B. SUMMARY OF BUILDING AID RATIOS**

**IV. 2005-06 BUILDING AID RATIO FOR PROJECTS APPROVED ON OR AFTER 7/1/2005**

21 HIGH NEEDS SUPPLEMENT (ENT 17 * .05)		0.000
22 0.98 MINUS 2005-06 SEL BUILDING AID RATIO BEFORE 10% (0.98 - ENT 17)		0.000
23 HIGH NEEDS SUPPLEMENTAL BUILDING AID RATIO (HNSBAR) (LESSER OF ENT 22 OR ENT 21)		0.000
24 SELECTED 2005-06 BUILDING AID RATIO BEFORE 10% PLUS HNSBAR (ENT 17 + ENT 23)		0.000
25 SELECTED 2005-06 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE (ENT 24 + .100, MAX .980)		0.000
26 2005-06 BLD4 SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE (NON-HNSBAR DISTRICTS) (ENT 20)		0.483

**EXCEL AID MAXIMUM LEVERAGE CALCULATION**

**Maplewood Central School District**  
010805

District Name:  
District BEDS number:

Building Aid Ratio:  
BLD-SBA

<http://www.nysed.gov/stateaid/salis.html>

IV. 2005-06 BUILDING AID RATIO FOR PROJECTS APPROVED ON AFTER 07/01/2005

25. SELECTED 2005-06 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE

1 0.000

26. 2005-06 BLD4 SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE

2 0.525

Merger Incentive Decimal (BLD, line 39)

SEL 2005-06 Plus Merger Incentive (Limit .960 or .960 HNSBAR)

0.300

**0.683**

Potential Levering of EXCEL 3:1

Share of Aidable Costs Within Maximum Cost Allowance:

State Share of Aidable 0.683

District Share of Aidable 0.318

Total 1.000

EXCEL AID:

2006-2007 LEGISLATIVE BUDGET

<http://www.nysed.gov/stateaid/salis.html>

3 2006-07 EXCEL [Bottom Line of report] 55,760

**100% Bond Percent - Whole Project Eligible**

State Amortized Aid EXCEL Levered 119,862 0.6825

EXCEL for Levering 55,760 0.3175

EXCEL applied to Non-Aidable 0 0.00

Maximum Totally Aidable Potential Project \$ 175,622 1.00

**4 APPLYING A PORTION OF EXCEL TO NON-AIDABLE:**

Bond % Applied to Calculate Maximum Project 0.950

State Amortized Aid EXCEL Levered \$ 102,818 0.65

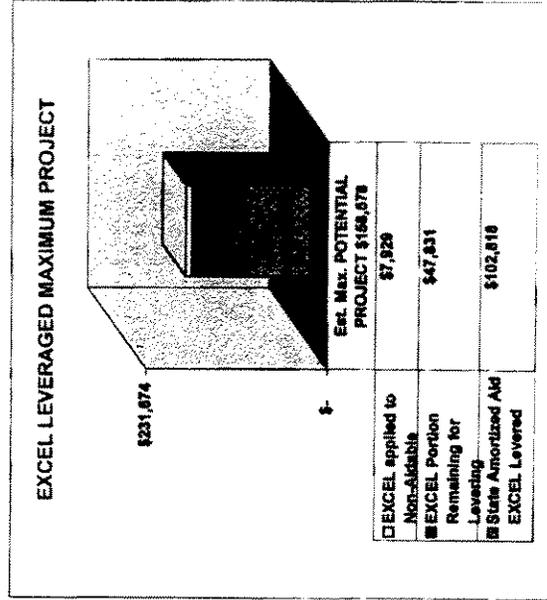
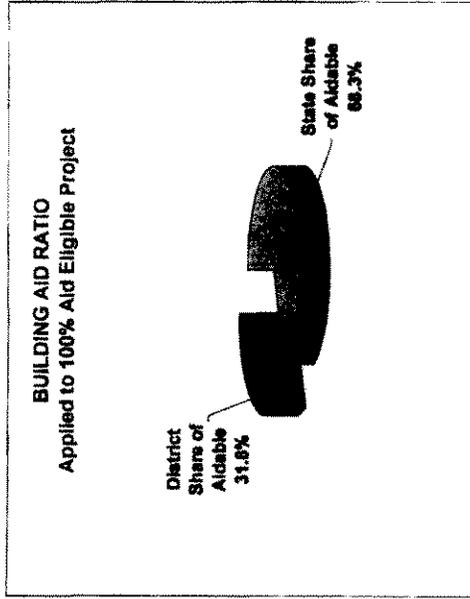
EXCEL Portion Remaining for Levering \$ 47,831 0.30

Portion of EXCEL Applied to Non-Aidable 14.2%

EXCEL applied to Non-Aidable \$ 7,929 0.05

Est. Max. POTENTIAL PROJECT \$158,578 1.00

NOTE: The 18 month delay from SED Project Approval to flow of Amortized Building Aid (based on total approved cost) creates a cash flow problem at the end of the first year when BAN interest must be paid. This must be included in the Financial Plan!



# EXCEL AID MAXIMUM LEVERAGE CALCULATION

District Name: **Maplewood Central School District**  
 District BEDS number: **010805**

Building Aid Ratio:  
**BLD-SBA**

<http://www.nysed.gov/stateaid/salist.html>

**IV. 2005-06 BUILDING AID RATIO FOR PROJECTS APPROVED ON AFTER 9/18/12886**

26. SELECTED 2005-06 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE

1 0.000

26. 2005-06 BLD4 SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE

2 0.525

Merger Incentive Decimal (BLD, line 39)  
 SEL 2006-06 Plus Merger Incentive (Limit .950 or .980 HNSBAR)

0.000  
**0.525**

Potential Levering of EXCEL **2 : 1**

**Share of Aidable Costs Within Maximum Cost Allowance:**

State Share of Aidable	0.525
District Share of Aidable	0.475
<b>Total</b>	<b>1.000</b>

**EXCEL AID:**

**2006-2007 LEGISLATIVE BUDGET**

<http://www.nysed.gov/stateaid/salist.html>

3 2006-07 EXCEL [Bottom Line of report]

55,760

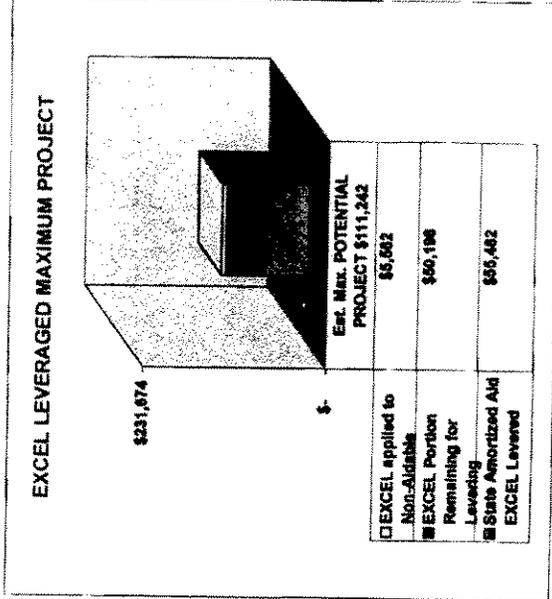
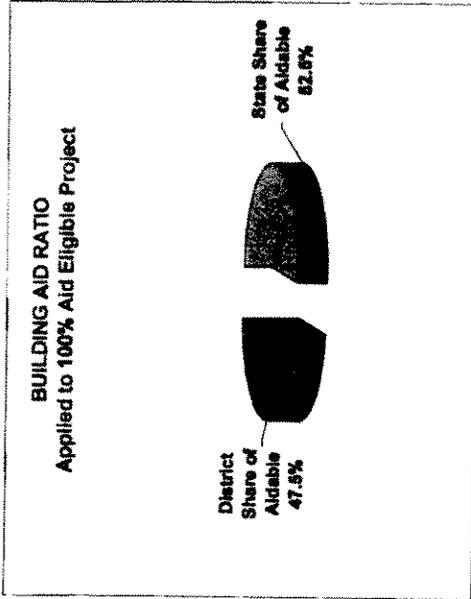
**100% Bond Percent - Whole Project Eligible**

State Amortized Aid EXCEL Levered	61,629	0.525
EXCEL for Levering	55,760	0.475
EXCEL applied to Non-Aidable	0	0.00
<b>Maximum Totally Aidable Potential Project</b>	<b>\$ 117,389</b>	<b>1.00</b>

**4 APPLYING A PORTION OF EXCEL TO NON-AIDABLE:**

Bond % Applied to Calculate Maximum Project	0.950	
State Amortized Aid EXCEL Levered	\$ 55,482	0.50
EXCEL Portion Remaining for Levering	\$ 50,198	0.45
Portion of EXCEL Applied to Non-Aidable	10.0%	0.05
EXCEL applied to Non-Aidable	\$ 5,562	0.05
<b>Est. Max. POTENTIAL PROJECT \$111,242</b>	<b>\$111,242</b>	<b>1.00</b>

NOTE: The 18 month delay from SED Project Approval to flow of Amortized Building Aid (based on total approved cost) creates a cash flow problem at the end of the first year when BAN interest must be paid. This must be included in the Financial Plan!





**EXCEL AID MAXIMUM LEVERAGE CALCULATION**

**North Colton Central School District**  
010605

District Name:  
District BEDS number:

Building Aid Ratio:  
BLD-SBA

<http://www.nysed.gov/stateaid/salist.html>

- 1 IV. 2006-06 BUILDING AID RATIO FOR PROJECTS APPROVED ON AFTER 07/01/2006  
25. SELECTED 2005-06 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE  
OR  
ENHANCED BY 10% INCENTIVE (MAPLEWOOD BAR FROM ANNEXATION) 0.000
- 2 Merger Incentive Decimal (BLD, line 39)  
SEL 2005-06 Plus Merger Incentive (Limit .950 or .980 HNSBAR) 0.300

Potential Levering of EXCEL	3.1
-----------------------------	-----

**Share of Aidable Costs Within Maximum Cost Allowance:**

State Share of Aidable	0.683
District Share of Aidable	0.318
<b>Total</b>	<b>1.000</b>

**EXCEL AID:**

- 2006-2007 LEGISLATIVE BUDGET  
<http://www.nysed.gov/stateaid/salist.html>
- 3 2006-07 EXCEL [Bottom Line of report] 1,814,444

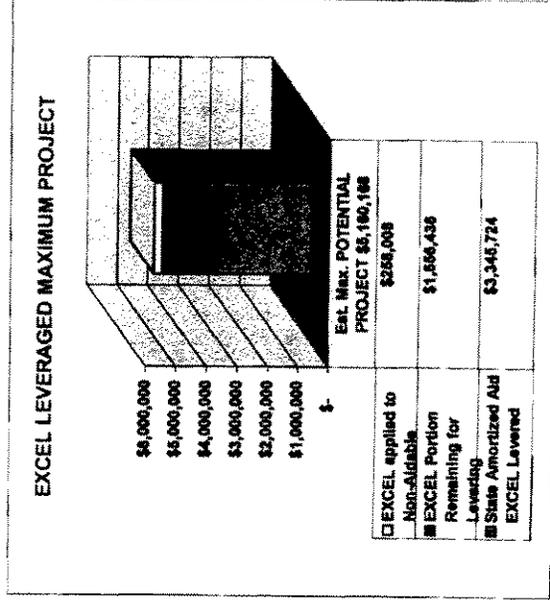
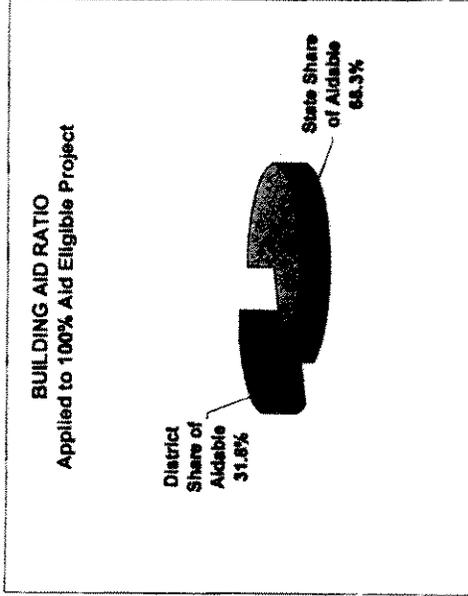
**100% Bond Percent - Whole Project Eligible**  
State Amortized Aid EXCEL Levered  
EXCEL for Levering  
EXCEL applied to Non-Aidable  
Maximum Totally Aidable Potential Project

<b>SHARE OF COSTS</b>	
3,900,340	0.6825
1,814,444	0.3175
0	0.00
<b>\$ 5,714,784</b>	<b>1.00</b>

**4 APPLYING A PORTION OF EXCEL TO NON-AIDABLE:**

Bond % Applied to Calculate Maximum Project	0.950
State Amortized Aid EXCEL Levered	\$ 3,345,724
EXCEL Portion Remaining for Levering	\$ 1,556,436
Portion of EXCEL Applied to Non-Aidable	14.2%
EXCEL applied to Non-Aidable	\$ 258,008
<b>Est. Max. POTENTIAL PROJECT \$5,160,168</b>	<b>1.00</b>

NOTE: The 18 month delay from SED Project Approval to flow of Amortized Building Aid (based on total approved cost) creates a cash flow problem at the end of the first year when BAN interest must be paid. This must be included in the Financial Plan!



**EXCEL AID MAXIMUM LEVERAGE CALCULATION**

**North Coltonie Central School District**  
010605

District Name:  
District BEDS number:

Building Aid Ratio:  
BLD-SBA

<http://www.nysed.gov/stateaid/salist.htm>

IV. 2004-06 BUILDING AID RATIO FOR PROJECTS APPROVED  
ON AFTER 07/01/2006

25. SELECTED 2005-06 BUILDING AID RATIO + HNSBAR  
ENHANCED BY 10% INCENTIVE

1 0.000

OR

26. 2005-06 BLD4 SELECTED BUILDING AID RATIO  
ENHANCED BY 10% INCENTIVE

2 0.483

Merger Incentive Decimal (BLD, line 39)

SEL 2005-06 Plus Merger Incentive (Limit .566 or .866  
HNSBAR)

0.000

0.483

Potential Levering of EXCEL 2 : 1

Share of Aidable Costs Within Maximum Cost Allowance:

State Share of Aidable 0.483

District Share of Aidable 0.517

Total 1.000

EXCEL AID:

2006-2007 LEGISLATIVE BUDGET

<http://www.nysed.gov/stateaid/salist.htm>

3 2006-07 EXCEL [Bottom Line of report] 1,814,444

**100% Bond Percent - Whole Project Eligible**

SHARE OF COSTS

1,895,119 0.483

1,814,444 0.517

0 0.00

\$ 3,509,563 1.00

4 **APPLYING A PORTION OF EXCEL TO NON-AIDABLE:**

Bond % Applied to Calculate Maximum Project

State Amortized Aid EXCEL Levered 0.950

\$ 1,538,497 0.46

\$ 1,645,797 0.49

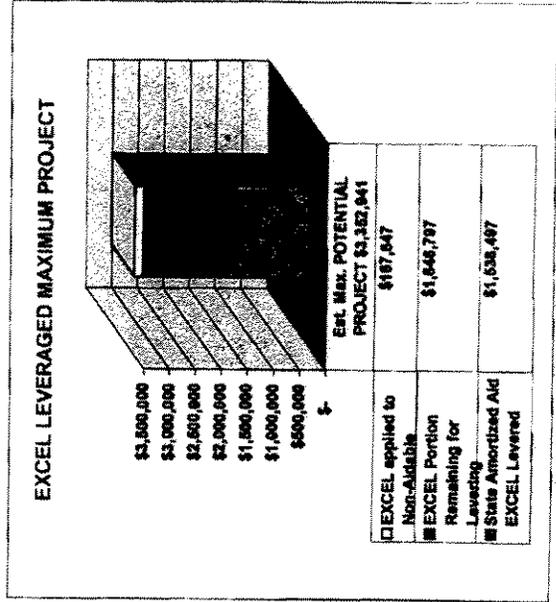
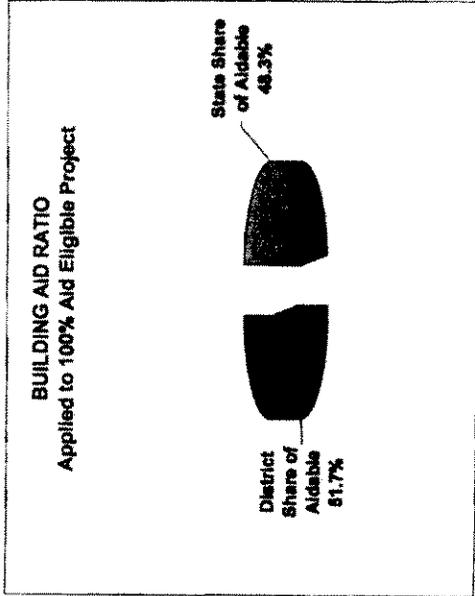
Portion of EXCEL Remaining for Levering 9.2%

EXCEL Applied to Non-Aidable

EXCEL applied to Non-Aidable \$ 167,647 0.05

Est. Max. POTENTIAL PROJECT \$3,352,941 1.00

NOTE: The 18 month delay from SED Project Approval to flow of Amortized Building Aid (based on total approved cost) creates a cash flow problem at the end of the first year when BAN interest must be paid. This must be included in the Financial Plan!



**North Colonia-Maplewood ANNEXATION STUDY**

BUILDING AID OUTPUT REPORT (BLD-SBA)	2006-07		2008?
	N. COLONIE	MAPLEWOOD	COMBINED
<b>B. SUMMARY OF BUILDING AID RATIOS</b>			
7 2003 SELECTED ACTUAL VALUATION	98%	2%	100%
8 2004-05 RWADA	3,260,766,864	56,692,266	3,317,459,130
9 2003 SELECTED VALUATION/2004-05 RWADA	5,696	110	5,806
10 ENTRY 9 / \$456,700	\$ 572,486	\$ 515,384	\$ 571,385
11 ENTRY 10 * .510	1.253	1.128	1.251
12 2006-07 RWADA AID RATIO (1.000 - ENTRY 11, MAX .950)	0.639	0.575	0.638
13 SELECTED 2005-06 BLDG AID RATIO	0.361	0.425	0.362
14 SELECTED 2006-07 BLDG AID RATIO (> OF ENT12 OR ENT13)	0.483	0.453	0.483
<b>II. 2006-07 BUILDING AID RATIO FOR PROJECTS APPROVED ON OR AFTER 7/1/98 BUT PRIOR TO 7/1/2000</b>			
15 SELECTED 2006-07 BLDG AID RATIO ENHANCED BY 10% INCENTIVE (ENT 14 + .100, MAX .950)	0.483	0.453	0.483
<b>III. 2006-07 BUILDING AID RATIO FOR PROJECTS APPROVED ON OR AFTER 7/1/2000 BUT PRIOR TO 7/1/2005</b>			
16 SELECTED 1999-00 BLDG AID RATIO MINUS 10%	0.383	0.175	0.383
17 REVISED SELECTED 2006-07 BLDG AID RATIO (> OF ENT 12 OR ENT 16, MAX .950)	0.383	0.425	0.383
18 BUILDING AID RATIO FOR LOW WEALTH AID ELIGIBLE SCHOOL DISTRICTS (LOW WEALTH DISTRICTS INCLUDE THOSE WHOSE PUPIL WEALTH RATIO IS > 2.5 AND ALTERNATE PUPIL WEALTH RATIO IS < .85) (1.263 * SEL SHARING RATIO)	0.000	0.000	0.000
19 2006-07 BLD3 SELECTED BUILDING AID RATIO FOR LOW WEALTH SCHOOL DISTRICTS (GREATER OF ENT 17 OR ENT 18, MAX .950)	0.383	0.425	0.383
20 2006-07 BLD3 SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE (ENT 17 + .100, MAX .950)	0.483	0.525	0.483
<b>IV. 2006-07 BUILDING AID RATIO FOR PROJECTS APPROVED ON OR AFTER 7/1/2005</b>			
21 HIGH NEEDS SUPPLEMENT (ENT 17 * .05)	0.000	0.000	
22 0.98 MINUS 2006-07 SEL BUILDING AID RATIO BEFORE 10% (0.98 - ENT 17)	0.000	0.000	
23 HIGH NEEDS SUPPLEMENTAL BUILDING AID RATIO (HNSBAR) (LESSER OF ENT 22 OR ENT 21)	0.000	0.000	
24 SELECTED 2006-07 BUILDING AID RATIO BEFORE 10% PLUS HNSBAR (ENT 17 + ENT 23)	0.000	0.000	
25 SELECTED 2006-07 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE (ENT 24 + .100, MAX .980)	0.000	0.000	
26 2006-07 BLD4 SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE (NON-HNSBAR DISTRICTS) (ENT 20)	0.483	0.525	0.483
MERGER BUILDING AID INCENTIVE RATE			0.300
<b>BUILDING AID RATIO AFTER MERGER</b>	0.483	0.525	0.682

NORTH COLONIE CSD EXISTING BUILDING IMPROVEMENTS

Year Built	Address	Accessible Facilities	Roof Replacement	Window Replacement	Escalator Door Replacement	Lighting Replacement	Boiler Replacement	Climate Controls	Hot Water Heaters	Replace Furnishing Fixtures	Electrical Improvement for Technology Upgrades	Parking - Base & Repave
1955 1966 1991 2002	Bright Hills Elementary School	2002 Toilets	2002	2001	2001	2002 Corridor	2002	2002			2002	2002
1955 1957 2003	East Hill Elementary School	2003										2003
1966 2004	Latham Ridge Elementary School	2004 Toilets	1991	2001	2001	2004 Corridor	1996	2004			2004	
1934 1939 1954 1981 1991 2003	Louisville Elementary School	2003										
1955 1991 2004	Southgate Elementary School	2004 Toilets	2004 Gym/Caf only	2001	2001	2004 Corridors	Original	2004			2004	
1962 1962	Shaker Junior High School	1995 2002 / Gym & Avid										1986
1957 2002	Shaker High School	2002 / PM Wing Toilet 1998 Gym & Avid	1995 1997	2001	2001	1998 Library 2002 Caf & some ClassRms	1995	2002			2002	1998
1910 1959	Goodrich School (Diana) Offices	2003										
1968	Bus Garage	2003 Parking	2003 Bus Parking	2004	2004	2003 Offices	2003	2003			2003	2003
1957	Maintenance Building	2003										
1990	Maintenance Building Annex						1995	1995				

NORTH COLONIE CSD EXISTING BUILDING SPACE SUMMARY INFORMATION

AREA CALCULATIONS									
Year Built	Additions	Grades Housed	Current Enrollment	Site	Basement	First Floor	Mezzanine	Second Floor	Total Building Area - GSF
Bright Hills Elementary School	1991 2002	K - 6	489	12.82 acres		1955= 33,918 1991= 16,264 2002= 9,655	1955= 600		55,814
Latham Ridge Elementary School	1991 2004	K - 6	455	17.06 acres		1966= 45,827 1991= 16,123 2004= 3,497	1966= 1,935		65,447
Southgate Elementary School	1958 1991 2004	K - 6	437	22.08 acres		1955= 36,732 1958= 5,722 1991= 8,585 2004= 6,389	1955= 600		57,428
Shaker Junior High School	1969 1997 2002	9, 10, 11 & 12	2018	145.61 acres		1957= 74,417 1969= 100,679 1997= 2,862 2002= 26,315		1957= 74,726 1969= 61,259 2002= 22,835	371,093
Bus Garage	2003	N/A	N/A	N/A on HS Site		1968= 44,560 2003= 3,651			48,211
Maintenance Building Annex	1990	N/A	N/A	N/A on Maint. Site					5,598

## District Estimated Expenses Summary Form

3/23/2006

District or Board Name: North Colonie CSD

15-1

Year 1		Costs
SED #01-06-05-06-0-003	Blue Creek Elementary School	\$135,000
SED #01-06-05-06-0-007	Boght Hills Elementary School	\$0
SED #01-06-05-06-0-008	Forts Ferry Elementary School	\$179,000
SED #01-06-05-06-0-011	Latham Ridge Elementary School	\$0
SED #01-06-05-06-0-004	Loudonville Elementary School	\$0
SED #01-06-00-05-0-006	Southgate Elementary School	\$0
SED #01-06-05-06-0-009	Shaker Junior High School	\$0
SED #01-06-05-06-0-005	Senior High School	\$353,000
SED #01-06-05-06-1-002	Goodrich School (District Offices)	\$345,000
SED #01-06-05-06-5-015	Bus Garage	\$40,000
SED #01-06-05-06-3-014	Maintenance Building	\$0
<b>Year 1 Total</b>		<b>\$1,052,000</b>
Year 2		Costs
SED #01-06-05-06-0-003	Blue Creek Elementary School	\$424,600
SED #01-06-05-06-0-007	Boght Hills Elementary School	\$0
SED #01-06-05-06-0-008	Forts Ferry Elementary School	\$0
SED #01-06-05-06-0-011	Latham Ridge Elementary School	\$20,000
SED #01-06-05-06-0-004	Loudonville Elementary School	\$134,820
SED #01-06-00-05-0-006	Southgate Elementary School	\$785,860
SED #01-06-05-06-0-009	Shaker Junior High School	\$50,000
SED #01-06-05-06-0-005	Senior High School	\$235,000
SED #01-06-05-06-1-002	Goodrich School (District Offices)	\$75,000
SED #01-06-05-06-5-015	Bus Garage	\$0
SED #01-06-05-06-3-014	Maintenance Building	\$114,850
<b>Year 2 Total</b>		<b>\$1,840,130</b>
Year 3		Costs
SED #01-06-05-06-0-003	Blue Creek Elementary School	\$167,900
SED #01-06-05-06-0-007	Boght Hills Elementary School	\$479,920
SED #01-06-05-06-0-008	Forts Ferry Elementary School	\$0
SED #01-06-05-06-0-011	Latham Ridge Elementary School	\$590,360
SED #01-06-05-06-0-004	Loudonville Elementary School	\$260,840
SED #01-06-00-05-0-006	Southgate Elementary School	\$934,120
SED #01-06-05-06-0-009	Shaker Junior High School	\$16,000
SED #01-06-05-06-0-005	Senior High School	\$53,000
SED #01-06-05-06-1-002	Goodrich School (District Offices)	\$0
SED #01-06-05-06-5-015	Bus Garage	\$0
SED #01-06-05-06-3-014	Maintenance Building	\$0
<b>Year 3 Total</b>		<b>\$2,502,140</b>

## District Estimated Expenses Summary Form

3/23/2006

15-2

Year 4		Costs
SED #01-06-05-06-0-003	Blue Creek Elementary School	\$390,980
SED #01-06-05-06-0-007	Boght Hills Elementary School	\$140,000
SED #01-06-05-06-0-008	Forts Ferry Elementary School	\$0
SED #01-06-05-06-0-011	Latham Ridge Elementary School	\$0
SED #01-06-05-06-0-004	Loudonville Elementary School	\$0
SED #01-06-00-05-0-006	Southgate Elementary School	\$51,310
SED #01-06-05-06-0-009	Shaker Junior High School	\$125,000
SED #01-06-05-06-0-005	Senior High School	\$1,020,000
SED #01-06-05-06-1-002	Goodrich School (District Offices)	\$476,390
SED #01-06-05-06-5-015	Bus Garage	\$0
SED #01-06-05-06-3-014	Maintenance Building	\$83,070
<b>Year 4 Total</b>		<b>\$2,286,750</b>
Year 5		Costs
SED #01-06-05-06-0-003	Blue Creek Elementary School	\$91,800
SED #01-06-05-06-0-007	Boght Hills Elementary School	\$450,000
SED #01-06-05-06-0-008	Forts Ferry Elementary School	\$162,600
SED #01-06-05-06-0-011	Latham Ridge Elementary School	\$120,000
SED #01-06-05-06-0-004	Loudonville Elementary School	\$75,000
SED #01-06-00-05-0-006	Southgate Elementary School	\$120,000
SED #01-06-05-06-0-009	Shaker Junior High School	\$153,500
SED #01-06-05-06-0-005	Senior High School	\$1,006,000
SED #01-06-05-06-1-002	Goodrich School (District Offices)	\$664,000
SED #01-06-05-06-5-015	Bus Garage	\$59,800
SED #01-06-05-06-3-014	Maintenance Building	\$15,400
<b>Year 5 Total</b>		<b>\$2,918,100</b>
<b>District Total (All 5 Years)</b>		<b>\$10,599,120</b>

North Colonie Central and Maplewood Common ANNEXATION Study

Maplewood-Colonie Common SD \$329,000 Bonds 2002

CEDE & Co. Dated 09/01/2002 Roosevelt & Cross, Inc.

Year Ending	15-Jun	Coupon	Interest	Total P+I	Amortized Building Aid	Estimated Local Share	F.V. Tax Rate
30-Jun	Principal				Building Aid	Local Share	
5 2007	20,000	3.25%	11,925	31,925	11,219	20,706	0.45
6 2008	20,000	3.75%	11,275	31,275	11,219	20,056	0.44
7 2009	20,000	4.00%	10,525	30,525	11,219	19,306	0.42
8 2010	20,000	4.25%	9,725	29,725	11,219	18,506	0.40
9 2011	25,000	4.50%	8,875	33,875	11,219	22,656	0.49
10 2012	25,000	4.75%	7,750	32,750	11,219	21,531	0.47
11 2013	25,000	5.00%	6,563	31,563	11,219	20,344	0.44
12 2014	25,000	5.13%	5,313	30,313	11,219	19,094	0.42
13 2015	25,000	5.25%	4,031	29,031	11,219	17,812	0.39
14 2016	25,000	5.38%	2,719	27,719	11,219	16,500	0.36
15 2017	25,000	5.50%	1,375	26,375	11,219	15,156	0.33
<b>TOTALS</b>	<b>\$ 255,000</b>		<b>\$ 80,075</b>	<b>\$ 335,075</b>	<b>\$ 123,406</b>	<b>\$ 211,669</b>	<b>\$ 0.42</b>

AID AMORTIZATION FROM SED WEB SITE					
Fiscal Year Beginning:					
Proj. No.	Amort. Principal	First	Last	Interest Rate	Aidable D.S.
0001-003	315,000				Bond % 0.93664
0001-004	50,290	1-Jul-2002	1-Jul-2017	0.04500	BLD3 (7/1-00-7/1/06)
0002-002	55,000				Aidable D.S. 0.394
	<b>\$ 420,290</b>				Annual Aid \$ 11,219

<http://www.nvsted.gov/STATEAID/DIST/retro/0506/010622.html>

Debt Limit Calculation:  
 \$ 255,000 Principal  
 0.93664 Bond %  
 0.525 Building Aid Ratio  
 \$ 129,607 APPLICABLE DEBT









**North Colton Central School District  
OUTSTANDING DEBT, STATE AID AND LOCAL SHARE**

Year Ending 30-Jun	5/19/2000						7/1/2004					
	15-Jun Principal	Coupon	Interest	Total P+I	Amortized Building Aid	Estimated Local Share	15-Jun Principal	Coupon	Interest	Total P+I	Amortized Building Aid	Estimated Local Share
2007	75,000	4.9800%	87,488	182,488	76,763	85,725	1,316,000	4.0574%	1,184,303	2,489,303	1,153,728	1,345,675
2008	75,000		83,925	158,925	76,763	82,162	1,355,000		1,135,063	2,490,063	1,153,728	1,336,335
2009	80,000		80,363	160,363	76,763	83,800	1,395,000		1,083,500	2,478,500	1,153,728	1,324,772
2010	85,000		76,563	161,563	76,763	84,800	1,440,000		1,030,344	2,470,344	1,153,728	1,316,616
2011	90,000		72,525	162,525	76,763	85,762	1,485,000		975,500	2,460,500	1,153,728	1,308,772
2012	95,000		68,250	163,250	76,763	86,487	1,540,000		919,781	2,458,781	1,153,728	1,305,053
2013	100,000		63,500	163,500	76,763	86,737	1,595,000		858,006	2,453,006	1,153,728	1,298,278
2014	105,000		58,500	163,500	76,763	86,737	1,655,000		793,006	2,448,006	1,153,728	1,294,278
2015	110,000		53,250	163,250	76,763	86,487	1,725,000		725,406	2,450,406	1,153,728	1,296,678
2016	115,000		47,750	162,750	76,763	85,987	1,795,000		655,006	2,450,006	1,153,728	1,296,278
2017	125,000		42,000	167,000	76,763	90,237	1,865,000		581,806	2,448,806	1,153,728	1,293,078
2018	130,000		35,750	165,750	76,763	88,987	1,950,000		505,506	2,455,506	1,153,728	1,301,778
2019	135,000		29,250	164,250	-	164,250	2,040,000		425,706	2,465,706	1,078,839	1,368,867
2020	145,000		22,500	167,500	-	167,500	2,130,000		340,975	2,470,975	1,004,105	1,466,870
2021	150,000		15,250	165,250	-	165,250	2,235,000		245,000	2,460,000	1,004,105	1,475,895
2022	155,000		7,750	162,750	-	162,750	2,350,000		150,000	2,500,000	1,004,105	1,485,895
2023	1,770,000		844,614	2,614,614	821,166	1,693,468	30,340,000		11,860,396	42,000,396	16,938,966	23,060,401

Vote Date  
authorization

**School Efficiency Services  
128 Mallard Bay  
Chittenango, NY 13037  
315 256-8860**