

Annexation Study Final Report

Arkport and Canaseraga Central School Districts



Prepared by

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Arkport Committee Members

Tim Bailey
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this study to a successful conclusion, we offer our deepest gratitude. If we have overlooked anyone that was supportive in our work, we apologize; but understand we are grateful nonetheless.





Chapter 1

Background

A number of factors are affecting the operation of public school districts in New York State today. State standards continue to rise requiring students to do more in order to attain a high school diploma. These standards are driven by a rapidly changing world where more skills than ever before are required in order for students to be successful in college, the world of work, or both. Pressures on schools to increase the number of students who successfully complete high school continue to mount.

At the same time that schools are requiring more of their students, the number of students attending New York State schools is declining. Other than a few isolated sections of the state, most school district enrollments have declined in the past few years and are projected to continue to decline in the foreseeable future. It is a challenge for schools to do more with fewer students.

Another challenge facing school districts in New York State is one of resources. As districts strive to provide more for their students, financial challenges remain. While state aid to school districts has improved over the past few years, districts are still dealing with the loss of aid due to New York State's Gap Elimination Adjustment and the state's unwillingness to full fund schools. In addition, the local tax cap limits the ability of school districts to raise local revenues to fund their schools. It is clearly time for courageous school leaders to begin discussions about doing business differently.

During the 2014-15 school year, Arkport and Canaseraga, along with Alfred-Almond engaged in a three-district merger study. The focus of this study was to explore the reorganization of all three school districts by centralization. These districts engaged the services of the Castallo and Silky LLC consulting firm from Syracuse to perform this study. At the conclusion of the study, it was determined by the school boards to not move forward with the process.

In the spring of 2017, the Arkport and Canaseraga boards of education expressed interest in pursuing a study to examine the possible annexation of Canaseraga by the Arkport school district. Both districts approached the State Education Department and the New York State Department of State to inquire if this would require a full, complete



study or whether, in light of the recent three-district study, simply an updated version of the previous study would suffice. The State Education Department instructed the districts that an update was all that was necessary, however an advisory committee would again need to be assembled and assist the consultants with the update. The districts once more selected Castallo and Silky LLC, Education Consultants from Syracuse, to provide this update. Castallo and Silky LLC has conducted more than 25 school district merger studies prior to this investigation. In November 2017, each board of education identified members of its respective school community to form an advisory committee. The purpose of the advisory committee was to offer assistance to the consultants as they went about their work and to serve as key communicators back to their school district communities. Additionally, as an annexation study, the two Boards of Education crafted and agreed to a set of assurances the Arkport Board made to the Canaseraga community should the merger occur. These assurances are listed below. It is important to note however that these assurances are not legally binding.

- The name of the newly formed district would be the Arkport-Canaseraga Central School District.
- The academic programs offered currently in both districts would be expanded as determine appropriate by the board with the intention of improving the educational opportunities of all children within the district.
- All current faculty and staff of both the Arkport and Canaseraga districts would be maintained for a minimum of five years with reductions by attrition when appropriate.
- The Canaseraga building will be used for the foreseeable future.
- Upon a positive vote for an annexation, student representatives from both districts will be given an opportunity to make recommendations to the Board of Education regarding the district mascot, school colors, and alma mater. Until that time both Canaseraga and Arkport uniforms will be utilized where appropriate with the goal of producing budget economies.
- Upon a successful annexation vote, the Arkport board will initiate a district vote to request to increase the size of the school board from 5 to 7 members, to be held at the annual election. If successful, the election of board members would be done at a special election.



The study began in earnest in December 2017 with an initial meeting of the advisory committee. This report represents the culmination of our work and offers an overview of each district in the essential areas of operation when a merger is being considered: enrollment and enrollment projections, program (academic, co-curricular and extra-curricular), facilities, transportation, staffing, and finances. This report also contains our recommendations for consideration by a new Board of Education should residents of both the Arkport and Canaseaga Central School Districts approve a merger.

As a framework for completing this study, the following critical questions were regularly discussed with the advisory committee:

Program and Enrollment

- What are the enrollment historical patterns and projections for each district and how might these projections affect future program offerings?
- What programs does each district offer the other if they were to merge today?
- What new academic and extracurricular programs might be offered?
- How would merger affect class size?
- How would program-offering decisions be made?
- What effect would merger have on vocational programs, both on-site and presently offered at the BOCES?
- What effect would merger have on special education programs, both on-site and those offered through other organizations?

Facilities and Transportation

- What should be the configuration of the facilities by grade level?
- What is the status of the existing physical facilities?
- What immediate and longer term needs will have to be addressed and what are the cost implications for these needs if existing buildings remain in use?
- What other facilities options should be considered and what are the implications (cost, travel, space, etc.) for each?
- If new facilities were built, what general locations would be recommended?



- What is the longest bus run (distance/time) for a student in each district today?
- If a new facility were built about half way between the existing facilities, how long would it take to reach the new facility?
- If existing facilities were used, how long would it take to reach each one?
- Would additional bus runs be feasible to cut down on travel time?
- Would one or two bus facilities be recommended?
- What would be the advantages/disadvantages to combining the transportation fleet, staff, inventory, or purchasing?

Staffing

- What should happen with disparate pay scales?
- What major provisions exist in present contracts and how do they compare? Are there significant language differences in contracts?
- Should provisions be recommended for continuation of present probationary and/or tenured staff for a period of time?
- How should assignments be made in a new district for administrators, teachers, support staff, coaches, and extracurricular advisors?
- What might be the administrative structure in a merged district?

Finance

- How have taxes varied in each district over the past five years?
- What proportion of additional state aid should be directed to program improvement, tax reduction, long term fiscal stability, or facilities?
- What are the financial assets of each district?
- What are the financial liabilities of each district?
- How much incentive operating aid should the new district expect to receive?
- What would be the maximum approved building aid the new district would receive?
- What considerations should be placed in the financial plan to assure the new district will see long-term benefits from additional aid?



- What would be the impact on property taxes should the districts decide to merge?

In conducting this study, we examined data from the 2016-17 and, in some cases, the 2017-18 school years. The study took a “snapshot” of the conditions that existed in Arkport and Canaseraga at these points in time. This report is written with a clear understanding that things will change. As school leaders look to the future, they can use this study as a starting point but will have to adjust as a result of economic conditions and increased demands from the state.

Table 1.1 Background Information on the Study Districts		
	Arkport	Canaseraga
Board of Education	Patrick N. Flaitz, President Jennifer L. Swarts, Vice President Michelle Chamberlin Julianne W. Merry Mark J. Young	Richard Kinney, President Sonja Robinson, Vice President Jason Kernan Nicole McIntosh Frances Hoffman
Superintendent	Jesse Harper	Chad Groff
2017-18 Enrollment	450*	223*
Area of District	63 square miles	78 square miles
BOCES	GST	GST
Transportation Aid Ratio**	.873	.876
BOCES Aid Ratio**	.741	.710
Building Aid Ratio**	.842	.857
Combined Wealth Ratio**	.692	.694
True Tax Rate-2017-18	\$21.03	\$18.69 (without library)
Grade Level Configurations	K-6, 7-12	PK-12
Economically Disadvantaged***	37%	58%
White***	95%	98%
Hispanic or Latino***	4%	2%
Asian/Hawaiian/ Other Pacific Islander***	0%	0%
Multi Racial***	1%	0%
NOTE: *These enrollment numbers do include non-graded students but not PreKindergarten students. **These came from the 2016-17 state aid output reports from SED. ***2015-16 data.		



Upon its completion, the merger study will be reviewed by the State Education Department. Following SED approval of the report, presentations on the study will be made to the two boards of education. Ample opportunity for questions and answers will be provided to the boards and their staff. It is anticipated that each board of education will take time to deliberate about this report and then make its decision about how to proceed in a manner that will best serve their districts.

This merger study has been about the annexation of Canaseraga by Arkport. In an annexation, one school district (Canaseraga) is dissolved and absorbed by the other district (Arkport). Should the Arkport and Canaseraga boards of education decide to move forward, an advisory referendum or “straw vote” is taken in both school district communities. If a majority of the voters in both communities approve the straw vote, the Commissioner of Education will then formally lay out the merged school district and call for a formal referendum. At this same public referendum, the public could also vote on whether to enlarge the existing Arkport Board from its present five members to perhaps 7 or 9 members. This could result in current Canaseraga residents to petition to run for the Arkport Board however election districts are not allowed in central school districts in New York.

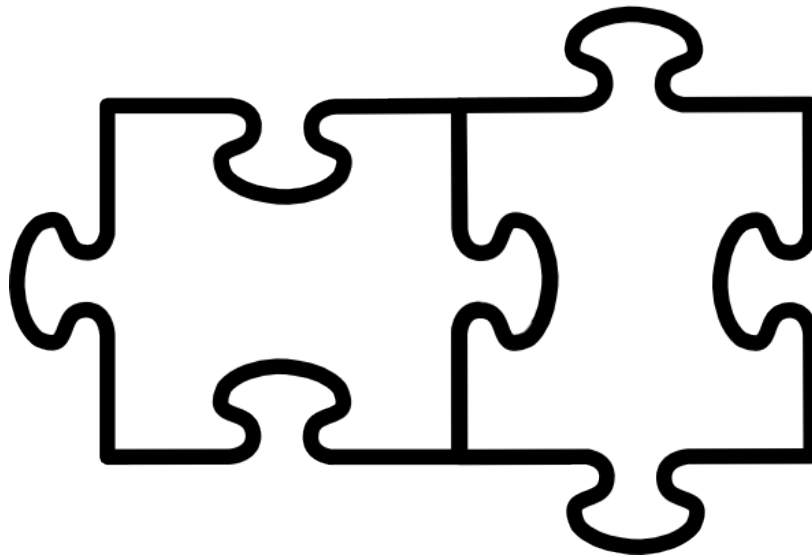
Should the voters from both school districts approve the merger in the public referendum, the merger of the two school districts is approved. However, if the merger vote does not receive majority voter approval in each district, the merger vote fails and the two school districts remain in their current status. Within a year and a day, a second vote on reorganization may be held. If the first vote failed in only one of the districts, it is only that district that would hold a second vote with the positive vote from the other district remaining valid.

Subsequent to a successful merger vote, the Commissioner of Education calls a special meeting in the merged school district in order to elect a new board of education. Once this board of education is elected, it is empowered with all of the authority and responsibility of any other school district board of education to oversee the operations of the new school district.



Arkport would inherit all of the Canaseraga property as well as some of the contractual obligations that existed prior to the merger. The Arkport Superintendent would continue as the superintendent of the new school district. The District Superintendent can serve as a valuable resource for the board of education in the merger process.

Newly merged school districts come into formal operation on July 1 of a given year. The consultants are quite confident that, should a merger take place, the steps outlined above can be accomplished for a new school district to be formed by July 1, 2019.





Chapter 2

Enrollment History and Projections

Accurate student enrollment projections are essential for district long range planning. Virtually all aspects of a school district's operation, including program, staffing, facilities, and finances, are related to the number of students enrolled. For this reason, updated enrollment projections are critical and serve as the first aspect of analysis for this study.

The procedure for projecting student enrollments is referred to as the Cohort Survival Method. This methodology is highly reliable and is the most frequently used projective technique for making short-term school enrollment projections. To calculate enrollment projections, the following data and procedures are used:

- Six years of district enrollment by grade level
- Calculation of survival ratios by grade level
- Kindergarten enrollment projections based on resident live births

A survival ratio is obtained by dividing a given grade's enrollment by the enrollment of the preceding grade a year earlier. For example, the number of students in grade three in any year is divided by the number of students in grade two of the previous year. The ratio indicates the proportion of the cohort "surviving" to the following year. Cohort refers to the enrollment in a grade for a given year.

Using grade-to-grade survival ratios, an average of these ratios for each cohort progression is obtained. This average is referred to as an average projective survival ratio. This ratio is then multiplied by each current grade enrollment to obtain the projected enrollment for the next successive year. The multiplicative process is continued for each successive year.

Survival ratios usually have values close to one, but may be less than or greater than one. Where the survival ratio is less than one, fewer students "survived" to the next grade. Where the survival ratio is more than one, more students "survived" to the next grade. Grade-to-grade survival ratios reflect the net effects of deaths, dropouts, the number of students who are home schooled, promotion policies, transfers to and from nonpublic schools, and migration patterns in and out of the school district.



Since estimating births introduces a possible source of error into the model, enrollment projections are most accurate when existing data on live residential births can be used. Live birth data is currently available from the New York State Department of Health for both school districts from 2008 through 2016. Enrollment projections are therefore most accurate for five years into the future for the elementary grades.

The methodology used in this study was an extrapolation of kindergarten enrollment cohorts from live birth data from the two school districts. Live birth data for Arkport and Canaseraga from 2008-2016 is shown in the following table.

Table 2.1			
Number of Live Births, 2008 – 2016			
Calendar Year	Arkport	Canaseraga	Total
2008	18	19	37
2009	27	20	47
2010	27	15	42
2011	19	16	35
2012	23	20	43
2013	23	14	37
2014	26	18	44
2015	21	18	39
2016	17	15	32

Comparing the number of live births in any year with the number of students entering kindergarten five years later will produce a ratio. This ratio of live births to entering kindergarten students is the factor that is used to project kindergarten enrollments from live births into the future. Combining the kindergarten enrollment projections with the cohort survival ratios for each grade level, the K-12 enrollments for Arkport and Canaseraga can now be projected through the 2024-25 school year. Tables 2.2 and 2.3 on the following pages present the projected enrollments for both of the study districts.



Table 2.2
Arkport Enrollment History and Projections

Grade	2012 -13	2013 -14	2014 -15	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25
Birth Data	18	27	27	19	23	23	26	21	17	22	22	22	22
K	35	31	33	31	36	31	34	38	31	25	32	32	32
1	34	37	32	36	30	31	31	34	38	31	25	32	32
2	46	33	31	33	40	36	32	32	35	39	32	26	33
3	29	45	32	30	35	35	35	31	31	34	38	31	25
4	40	41	41	27	30	36	36	36	32	32	35	40	32
5	34	37	38	40	29	34	36	37	37	32	32	35	40
6	36	33	37	39	39	32	35	37	37	37	33	33	36
7	41	35	34	37	39	39	32	35	37	37	37	33	33
8	36	35	32	32	37	42	37	31	33	35	36	36	32
9	55	31	37	33	30	39	42	37	30	33	35	35	35
10	34	49	26	36	31	30	36	39	34	28	30	32	33
11	49	36	46	25	36	32	30	36	38	34	28	30	32
12	40	41	38	46	25	33	31	29	35	37	33	27	29
Total K-12	509	484	457	445	437	450	447	452	448	434	426	422	424
K-6 Total	254	257	244	236	239	235	239	245	241	230	227	229	230
7-12 Total	255	227	213	209	198	215	208	207	207	204	199	193	194
7-8 Total	77	70	66	69	66	71	69	66	70	72	73	69	65
9-12 Total	178	157	147	140	122	134	139	141	137	132	126	124	129

NOTE: From 2021-22 to 2024-25 births are the average of the previous five years. Consequently, from 2021-12 to 2024-25 the early grade enrollments are quite speculative.



Table 2.3
Canaseraga Enrollment History and Projections

Grade	2012 -13	2013 -14	2014 -15	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25
Birth Data	19	20	15	16	20	14	18	18	15	17	17	17	17
PreK	16	18	17	13	19	18							
K	11	15	23	19	12	18	14	17	17	15	17	17	17
1	20	11	14	22	16	14	18	13	17	17	14	16	16
2	14	20	15	19	18	18	16	20	15	19	19	16	18
3	21	12	19	15	18	16	17	15	19	14	18	18	15
4	20	19	12	25	16	16	17	17	15	19	15	19	19
5	16	19	18	15	21	15	16	16	17	15	19	14	18
6	15	17	18	22	14	23	16	17	17	18	16	20	15
7	23	15	16	27	22	15	25	17	18	19	20	17	22
8	15	21	13	17	24	18	14	23	16	17	17	18	16
9	21	13	22	15	20	23	19	14	24	16	17	18	19
10	21	18	11	20	13	17	20	16	12	21	14	15	16
11	17	19	18	12	19	10	16	19	15	12	20	13	14
12	19	17	21	16	11	20	10	16	19	15	12	19	13
Total K-12	233	216	220	244	224	223	218	220	221	217	218	220	218
K-6 Total	117	113	119	137	115	120	114	115	117	117	118	120	118
7-12 Total	116	103	101	107	109	103	104	105	104	100	100	100	100
7-8 Total	38	36	29	44	46	33	39	40	34	36	37	35	38
9-12 Total	78	67	72	63	63	70	65	65	70	64	63	66	62
NOTE: From 2021-22 to 2024-25 births are the average of the previous five years. Consequently, from 2021-12 to 2024-25 the early grade enrollments are quite speculative.													

The K-12 enrollment in Arkport has been declining since 2012-13 to the current year (-11.6%) while Canaseraga's has declined less so (-4.3%). This pattern of decline is not unusual for upstate New York school districts. The elementary (K-6) enrollments in Arkport have declined during this time period (-7.5%) while they have risen slightly in Canaseraga (from 117 to 120; +2.6%). The secondary (7-12) enrollments show a reduction in both districts (Arkport, -15.7%; Canaseraga, -11.2%). Projections for Arkport predict that the K-12 study body will likely continue to decline to about 424 K-12 students in 2024-25. Canaseraga on the other hand will probably experience a very slight decline from its current K-12 enrollment of 223 students to a projected 218 in 2024-25.



Should the districts decide to merge, Table 2.4 shows the projected enrollment of the merged district. The projected enrollment of a merged district will be 665 next year and will likely decline 23 students (-3.5%) by 2024-25.

Table 2.4 Combined Enrollment Projections 2017-18 to 2024-25								
	Year							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
K-12 Total	673	665	672	669	651	644	642	642
K-6	355	353	360	358	347	345	349	348
7-12	318	312	312	301	304	299	293	294

Today, a growing number of parents have chosen to educate their children at home. Some school districts have a large number of these “home-schooled children” and, should these families all decide to discontinue this practice, it could possibly place a strain on the district of residence to welcome them into the public schools. Consequently, it is important to examine the number of these home-schooled students in each of the study districts. Table 2.5 provides a summary of the home-schooled students in both Arkport and Canaseraga Central School Districts.

Table 2.5 Number of Home Schooled Students from 2013-14 to 2017-18		
Year	Arkport	Canaseraga
2013-14	20	6
2014-15	17	4
2015-16	19	4
2016-17	19	3
2017-18	18	3
Average	18.6	4.0

The number of home-schooled children in both districts has remained quite constant from 2013-14 through the current year. Arkport has more students whose parents choose to educate at home, but in the case of both districts if all the parents decide to send their children to the local public school these numbers would have little impact on our enrollment projections.



Table 2.6 Number of Resident Students Attending Elsewhere from 2013-14 to 2017-18		
Year	Arkport	Canaseraga
2013-14	9	16
2014-15	10	13
2015-16	10	17
2016-17	10	19
2017-18	14	24
Average	10.6	17.8

District resident students in non-public schools is sometimes an important consideration when projecting future enrollments, especially if there is a large number and the possibility of one or more of the non-public schools closing and students returning to the public school system. These numbers appear to be quite constant for both districts over the years shown and unless parents of the students choose to return them to their local public school, this will have no impact on our enrollment estimates.

Table 2.7 Number of Non-Resident Students Attending Each District 2013-14 to 2017-18		
Year	Arkport	Canaseraga
2013-14	39	7
2014-15	34	10
2015-16	30	11
2016-17	33	11
2017-18	39	11
Average	35.0	10.0

As the reader can see, both districts have Board policies that allow non-resident students to attend. Arkport reports it currently has 39 out-of-district students attending the district and Canaseraga has 11. Should the Board policy in either district change, or if parents of these students decide to no longer choose to send them, this may impact enrollment projections, however the numbers appear to be quite constant over the years shown.

In conclusion, the projected student enrollments have not required adjustment to account for any returning students such as home schooled or non-public school students. Consequently, the projected enrollment numbers in Tables 2.2, 2.3, and 2.4 are best estimates.



Chapter 3

Instructional/Extra-Curricular Program

The grade configuration of school districts varies from one district to another. Research on grade configuration is inconclusive as to the one best arrangement. In a study of this sort, it is important to begin by describing the existing grade organization of the two districts. As can be seen from Table 3.1, Arkport groups grades into two sections--a K through 6 elementary school and 7-12 high school. Both grade ranges are housed in a single building in the Village of Arkport. Canaseraga has a PreK through 12 school located in the village.

Table 3.1 Grade Configurations of the Study Districts	
Arkport	Canaseraga
PreK-6; 7-12	PreK-12

We now turn our attention to the instructional program at each level of schooling in the study districts. For convenience sake, the following sections are grouped as elementary (PreK-6) and secondary (7-12).

Elementary School (PreK-6)

The best place to start describing the instructional program of any school or school district is with an overview of the instructional day. As the following table illustrates, the two districts have slightly different school days for their students. The student day in Canaseraga is thirteen minutes longer and starts fifteen minutes earlier than the student day in Arkport. Staff in the two study districts also have somewhat different work days. The length of the teacher day is the same in both districts (7 ½ hours), however Arkport faculty start earlier and end earlier than the Canaseraga teachers. Consequently, if the districts were to merge there would have to be discussion on how to make the school days more alike for students and staff.



Table 3.2 Elementary School Schedules		
	Arkport	Canaseraga
Staff Start	7:55	7:40
Staff End	3:25	3:10
Student Start	8:06	7:50
Student End	3:03	3:00

Table 3.3 presents a summary of the elementary school sections and average class size of each section.

Table 3.3 Elementary Sections/Section Sizes 2017-18					
Grade Level	Arkport Average Class Size=16.8 (minus PK)		Canaseraga Average Class Size=17.1 (minus PK)		Statewide Average 2015-16 Common Branch
	# Sections	Section Sizes	# Sections	Section Sizes	
PreK	2	9/6	1	18	22
Kindergarten	2	16/15	1	18	
1 st Grade	2	18/13	1	14	
2 nd Grade	2	17/19	1	18	
3 rd Grade	2	20/15	1	16	
4 th Grade	2	18/18	1	16	
5 th Grade	2	20/14	1	15	
6 th Grade	2	19/13	1	23	

Examining the data in Table 3.3 shows that Arkport has two sections at each grade level while Canaseraga has only one. Section sizes vary in Arkport from 13-20 (excluding PreK) while in Canaseraga the smallest class size is 14 with the largest being 23. For practical purposes, the section sizes in each district are very similar. Both districts have elementary classes that are below state averages. If a merger were to occur, there would be the potential to possibly merge some of the elementary classrooms and achieve some economy of scale.

The heart of every school's instructional program is its core academic curriculum. Table 3.4 summarizes the elementary curriculum in both study districts. Examining this table, we find that there are some similarities in instructional program materials in use



such as the New York State Modules in Language Arts and Mathematics, yet there are some differences that would have to be rectified as in Social Studies. With two elementary schools in a district it is important that there is comparability in curriculum across the buildings.

Table 3.4 Elementary Curriculum		
Curricular Area	Arkport	Canaseraga
Language Arts	<ul style="list-style-type: none"> ✓ K-2 CKLA ✓ 3-6 Expeditionary Learning Modules 	<ul style="list-style-type: none"> ✓ K-2 CKLA ✓ 3-5 NYS Modules
Mathematics	<ul style="list-style-type: none"> ✓ K-5 A Story of Units Math Modules ✓ 6- A Story of Ratios Modules 	<ul style="list-style-type: none"> ✓ K-5 NYS Modules
Science	<ul style="list-style-type: none"> ✓ K-1 GST BOCES Science Kits Supplemented with Listening & Learning Modules ✓ 2-6 FOSS Science 	<ul style="list-style-type: none"> ✓ K-5 FOSS STEM
Social Studies	<ul style="list-style-type: none"> ✓ K-2 No text supplemented with Listening & Learning content ✓ 3-McGraw-Hill ✓ 4-Scotts Foresman ✓ 5-McGraw-Hill ✓ 6-Some Scott Foresman 	<ul style="list-style-type: none"> ✓ District Created Materials

In addition to the core curriculum, each elementary school offers special area subjects to provide a well-rounded education to students. As Table 3.5 illustrates, the core elementary special subjects (art, music and physical education) are taught in each district, however the amount of time students get per week varies between districts. For example, Arkport students in grades K-6 get music once a week for 39 minutes while primary students in Canaseraga have music twice a week for 40 minutes. Additionally,



Arkport elementary is on a four-day a week schedule while Canaseraga has the traditional five day a week schedule. Any differences in scheduling and special area subject time following a merger of the districts will have to be adjusted to ensure similarity between the two elementary school schedules.

Table 3.5 Elementary Special Area Subjects		
Special Area Subject	Arkport	Canaseraga
Music	▪ K-6: 1/wk for 39 minutes	▪ PK-3: 2/wk for 40 minutes ▪ 4-6: 1/wk for 40 minutes
Art	▪ K: 2/wk for 39 minutes ▪ 1-6: 1/wk for 39 minutes	▪ PK-6: 1Xwk for 40 minutes
Physical Education	▪ K-6: 2.5/wk for 39 minutes	▪ PK-3: Daily for 40 minutes ▪ 4-6: 3X/wk for 40 minutes
Library	▪ K-6: 1/wk for 39 minutes	▪ PK-6: 1/wk for 40 minutes
Computer	▪ K-6: 1/wk for 39 minutes	▪ PK-6: 1/wk for 40 minutes
NOTES: Arkport uses a four day-a-week schedule with special area classes on Friday alternating by the week. Choir and band start in 4 th grade.		

Finally, to ensure a complete picture of the elementary instructional program, it is necessary to present a summary of student academic performance. At the elementary and middle levels in New York State, the best way to accomplish this is by examining student performance on the English/Language Arts (ELA) and Mathematics state tests administered in grade 3-8. Before presenting recent results for Arkport and Canaseraga, it is important to understand the rating system currently used in New York. The following summary describes the four-level system in place.



Performance Level Descriptors

Grades 3-8 Assessment System

Level 1-Not Meeting Learning Standards

Student performance does not demonstrate an understanding of the content expected in the subject and grade level.

Level 2-Partially Meeting Learning Standards

Student performance demonstrates a partial understanding of the content expected in the subject and grade level.

Level 3-Meeting Learning Standards

Student performance demonstrates an understanding of the content expected in the subject and grade level.

Level 4-Meeting Learning Standards with Distinction

Student performance demonstrates a thorough understanding of the content expected in the subject and grade level.

The following two tables present a four-year summary of the percent of students scoring at each achievement level in both of the study districts in grades 3-8.

Table 3.6 NYS English/Language Arts Test Results 2013-14 to 2016-17 Grades 3-8								
Level	2013-14		2014-15		2015-16		2016-17	
	Ark (171)	Can (105)	Ark (162)	Can (90)	Ark (135)	Can (99)	Ark (149)	Can (99)
1	23	34	31	38	20	29	23	21
2	39	41	36	41	39	43	36	45
3	30	18	25	16	27	22	28	23
4	8	7	7	6	19	5	13	4
Overall Proficient	38	25	33	21	41	27	41	27
() indicates the number tested Statewide average for 2016-17 is 39.8%								



Table 3.7 NYS Math Test Results 2013-14 to 2016-17 Grades 3-8								
Level	2013-14		2014-15		2015-16		2016-17	
	Ark (163)	Cab (99)	Ark (159)	Can (87)	Ark 133()	Can (94)	Ark (142)	Can (91)
1	24	28	23	28	17	28	22	27
2	40	44	35	49	41	39	31	36
3	25	23	25	17	23	29	25	24
4	11	4	18	6	20	4	22	12
Overall Proficient	36	27	42	23	42	33	47	36
() indicates the number tested Statewide average for 2016-17 is 40.2%								

With small school districts like Arkport and Canaseraga, and using percentages of students that scores at each of the four achievement levels, coupled with the fact the State Education Department changed the tests during the timeframe shown, it makes it difficult to compare student achievement from one district to the next. That said however, combining all student results in grades 3-8 over these four years, it appears that in both ELA and mathematics Arkport students score slightly better than Canaseraga students. In relation to statewide percentages of students this past year in ELA, both districts had fewer student reaching the proficient level and in mathematics only Arkport had a higher percentage of students scoring proficient compared to New York State students as a whole. That said, the performance results for the 3-8 New York State assessments are more similar than different.

Middle/High School (Grades 7-12)

As was done with the elementary schools, we now look at the curriculum and section sizes that exist in the secondary schools. For example, in Arkport there are two sections of English 7, each with 19 students; Canaseraga has one section of English 7



with 15 students in that class. Table 3.8 that follows provides this data for all courses offered in both districts.

Table 3.8				
MS/HS Course Offerings by Section-2017-18				
Course	Arkport	Canaseraga	# of Students	# of Sections
<i>ENGLISH</i>				
English 7	19, 19	15	53	3
English 8	22, 19	18	59	3
English 9	4, 15, 19	10, 10	58	5
English 10	8, 22	15	45	3
English 10-Self Contained		2	2	1
English 11	15, 17	11	43	3
English 12	10		10	1
Senior Seminar	15, 17		32	2
English AIS-2/week	1, 7, 10		18	3
ACE English Comp 1-1/2 year	22		22	1
ACE English Comp 2-1/2 year	22		22	1
ACE English		4, 4	8	2
RTI-ELA/Math	3		3	1
THINK		6	6	1
Practically Applying Knowledge		3	3	1
<i>SOCIAL STUDIES</i>				
Social Studies 7	19, 20	15	54	3
Social Studies 8	22, 21	18	61	3
Global History 1	15, 23	15, 8	61	4
Global History 2	16, 17	17	50	3
US History & Government	11, 21	3	36	3
American Government-1/2 year	11	10	21	2
Economics-1/2 year	11	10	21	2
ACE-Intro to Psychology-1/2 year	12	2	14	2
ACE-Intro to Sociology-1/2 year	12	1	13	2
ACE-Amer Government-1/2 year	21		21	1
ACE-Prin of Economics-1/2 year	21	10	31	2
AIS Social Studies-1/week	2, 4, 1		7	3
ACE US History		8	8	1
Teaching Tolerance		10	10	1



Table 3.8 Continued MS/HS Course Offerings by Section-2017-18				
Course	Arkport	Canaseraga	# of Students	# of Sections
MATH				
Math 7	9, 15	15	39	3
Advanced Math 7	14		14	1
Math 8	15, 16	18	49	3
STEM 7-8		7	7	1
Algebra 1A	14	14, 2	30	3
Algebra 1B	12	8	20	2
Algebra 1	8, 20	8	36	3
Geometry	15, 9	10	34	3
Algebra 2/Trig	4, 8	5, 5	22	4
Pre-Calculus	14		14	1
College Calculus	6		6	1
Applied Math	11		11	1
College Statistics	14, 6		20	2
AIS Math-1/week	10, 10		20	2
Math Lab-1-3/week	8, 20, 7, 12, 12, 5, 6		70	7
ACE Statistics		4	4	1
ACE Algebra		3	3	1
SCIENCE				
Science 7	15, 23	15	53	3
Science 8	23, 23	18	64	3
Earth Science*	27	12	39	2
Living Environment (Biology)*	5, 11, 14	13, 10	53	5
Living Environment 1-A (Biology)	12		12	1
Chemistry*	15	6	21	2
Physics*	22		22	1
AIS Science-1/week	3, 3, 3, 4, 4		17	5
Nano Technology-1/2 year	11		11	1
Forensics-1/2 year	11		11	1
Environmental Science		11	11	1
LANGUAGES OTHER THAN ENGLISH				
Spanish 7		15, 15	30	2
Spanish 8	19, 21	16	56	3
Spanish 1	15, 24	14, 6	59	4
Spanish 2	10	6	16	2
ACE Spanish Comp & Conversa'n	10	7	17	2
ACE Intermediate Spanish	10		10	1



Table 3.8 Continued MS/HS Course Offerings by Section-2017-18				
Course	Arkport	Canaseraga	# of Students	# of Sections
<i>BUSINESS</i>				
Business Law	2, 2		4	2
Business Math		9	9	1
Computer Class-Grade 8-1/2 year		18	18	1
Computer Applications 9	19, 19		38	2
Computer Applications 10	14, 16		30	2
Career & Financial Mgmt-1/2 year	15, 15		30	2
<i>TECHNOLOGY</i>				
Technology 7	19, 19	7	45	3
Technology 8	16, 15, 12	10	53	4
Materials Processing-1/2 year	11		11	1
Intro to Engineering Design	11		11	1
Robotics-1/2 year		16	16	1
<i>MUSIC</i>				
Music 7	19	7	26	2
Music 8	22	10	32	2
Band 7-12	63	22	85	2
Chorus 7-12	50	32	82	2
<i>ART</i>				
Art 7	19		19	1
Art 8	21, 22		43	2
Art 7 & 8		10	10	1
Studio in Art	16	15	31	2
Independent Art	2, 8		10	2
Studio in Painting	9		9	1
Studio in Drawing	10		10	1
Ceramics	20		20	1
Advanced Art		2	2	1
<i>PHYSICAL EDUCATION & HEALTH</i>				
MS PE	20, 20, 21, 21	14, 18	114	6
HS PE-3/week	13, 20, 12, 12, 12, 22, 24, 27	27, 18, 28	205	11
Health 7	19, 20	15	54	3
Health 8	22		22	1
Health 10	15, 15	16	46	3
<i>OTHER</i>				
Driver's Ed-Driving-1-3/week	1, 2, 4, 5, 5, 5, 5		27	7
Driver's Ed-Theory-2-3/week	4, 4, 9, 10		27	4
Home & Careers 7-1/2 year	19, 20		39	2



Table 3.8 Continued MS/HS Course Offerings by Section-2017-18				
Course	Arkport	Canaseraga	# of Students	# of Sections
RESOURCE ROOM				
Resource Room	1, 2, 3, 3, 5, 2, 3, 1, 1, 1, 2, 4	4, 6	38	14
STUDY HALL, etc.				
Study Hall	3	12, 10, 13, 22, 7, 17, 12, 12, 15, 4	127	11
Study Hall-1 day/week	16, 16, 16, 17, 22		87	5
Study Skills 7-1 quarter	19, 19		38	2
Study Skills 8-1 quarter	21, 22		43	2
Tutorial/Academic Lab-1 to 3 times/6 days/cycle	5, 2, 2, 2, 3, 3, 5, 5, 5, 5, 7, 8, 8, 8, 10, 10, 11, 11, 11, 5, 6, 14, 19, 19, 11, 19, 19, 19, 21, 23, 10, 11, 14, 14, 17, 17, 21, 21, 22, 6, 17, 17, 17, 17, 17, 17, 2, 12, 21, 12, 12, 14, 14, 15, 15, 16, 16, 21, 21, 17, 17, 17, 18, 18, 19, 21, 22, 9, 9, 12, 9, 9, 9, 12, 3, 4, 10, 18, 19, 19, 19, 20, 20, 13, 13, 14, 23, 19, 19, 13, 17, 17, 20, 21, 21, 3, 3		1,099	97
1. *Indicates classes that have labs 2. Does not include CTE courses offered at BOCES				

Table 3.8 above shows the courses and the section sizes for the junior-senior high school academic programs. The districts offer a comparable academic program in the core academic areas. Both districts offer Spanish and a limited number of business offerings. Arkport, being the larger district, offers more elective courses than does Canaseraga. Like most small school districts, the elective courses in both districts



generally have smaller enrollments. Arkport has an unusually high number of tutorial/academic labs that meet between one and three times per six-day cycle.

In addition to the courses listed in Table 3.8, high school students from both districts have access to a wide array of Career and Technical Education courses from their local BOCES. Table 3.9 which follows shows the number of students from each of the districts who are currently taking CTE courses at BOCES.

Table 3.9		
Enrollment in BOCES Career & Technical Education Courses-2017-18		
	Arkport	Canaseraga
Junior Class		
No. of Students in Class	32	10
No. of Students in BOCES CTE	15	5
Senior Class		
No. of Students in Class	33	20
No. of Students in BOCES CTE	14	14
Total		
No. of Juniors and Seniors in BOCES CTE Courses	29 of 65	19 of 30
% of Juniors & Seniors in BOCES CTE Courses	44.6%	63.3%



In looking at table 3.9 above, it is apparent that a significant number of juniors and seniors from both districts take advantage of Career and Technical Education courses at the Greater Southern Tier BOCES. Nearly 45% of the juniors and seniors in Arkport and approximately 63% of the juniors and seniors in Canaseraga spend half of their days on the BOCES campus taking CTE courses.



Now that the course offerings have been identified for both districts, we turn to a further analysis of these academic programs. As is the case in most smaller school districts, the number of electives, advanced placements courses, and specialized curricular offerings is somewhat limited. This is simply due to the challenge of programming for small high schools. In addition, with a limited number of students, there are often a significant number of small classes in small junior-senior high schools. This is the case with Arkport and Canaseraga. Table 3.10 that follows shows the number of classes that each district offers that has fewer than ten students in the class.

Table 3.10				
MS/HS Section Sizes with Fewer Than 10 Students				
	Arkport		Canaseraga	
Course Area	Number of Sections	Number of Sections with Fewer than 10 Students	Number of Sections	Number of Sections with Fewer than 10 Students
English	20	5	11	5
Social Studies	19	3	13	5
Math	27	11	12	8
Science	18	6	7	1
LOTE	7	0	7	3
Business	8	2	2	1
Technology	7	0	3	1
Music	4	0	2	1
Art	10	3	3	1
PE & Health	18	0	7	0
Total	138	30 (21.7%)*	67	26 (38.8%)*
*Does not include study hall sections				

As seen in Table 3.10, Arkport has nearly 22% of its classes with fewer than ten students and Canaseraga has nearly 39% of its classes that have fewer than ten students. While there is nothing inherently wrong with small class sizes, the challenge for small districts is how long they can maintain these course offerings with so few students enrolled, given the fiscal realities that school districts in New York State face today. When finances are limited and reductions have to be made, classes with very low enrollments are often the first things to be cut. Over time, this has the effect of reducing the number of opportunities for students.



While the limited number of electives and the number of classes with small enrollments is a reality, it should again be emphasized that these two school districts are not doing anything wrong; this is simply the effect of small school districts managing declining enrollments in a time of fiscal challenges. However, it is also quite possible that this trend will continue into the future unless these districts start doing business differently.

Having looked at the current program opportunities available to students as well as some of the challenges these districts will continue to face in the future, we now turn to an analysis of what the instructional program might look like should the districts decide to merge. In addition to showing the current classes being offered, the number of sections, and the section sizes, Table 3.11 that follows also shows what might reasonably be expected to happen to the section sizes should the two districts decide to merge. As noted in the assurances, this analysis assumes that all of the courses that are currently being offered will continue to be offered. No new course offerings have been introduced. The creation of section sizes in the potentially merged district is guided by the assumption that class size will not exceed twenty-two students. Because of the unusual class sizes, physical education, drivers education, resource rooms, AIS, and study halls have not been included.

We also believe that the consolidation of classes described in the following table is very plausible given the size of a new merged high school. Scheduling students in a smaller high school offers limited flexibility. The limited number of periods, BOCES classes, limited certification flexibility for staff, and facilities constraints often limit scheduling options. Should the high schools merge, we believe that much more flexibility would be available for arranging student schedules and therefore the reductions in section numbers identified could be realized.

Finally, a word of caution is offered. The reduction in the number of sections shown in the following table should not be assumed to be directly connected to staff reductions. Following mergers, curriculum opportunities often expand for students. Table 3.11 frees up teacher schedules in order to potentially offer more electives and broaden the high school curriculum. It is also noted that the assurances adopted by the two boards of education have determined that any staff reductions will be made only by attrition.



This means that a combination of more electives and staff reductions through attrition can be implemented over an extended period of time. This would have the long-term effect of reducing staff costs while increasing program offerings for the students.

Table 3.11 MS/HS Course Offerings in a Merged District (Maximum of 22 Students/Section; 10 in AIS Classes; 5 in Resource Rooms)									
Course	ARK	CAN	# of Stu's	# of Sec's		Merged District	# of Sec's	# of Fewer Sec's	Net Reduction in Sections
ENGLISH									
English 7	19, 19	15	53	3		17, 18, 18	3	0	5 fewer sections
English 8	22, 19	18	59	3		20, 20, 19	3	0	
English 9	4, 15, 19	10, 10	58	5		19, 19, 20	3	2	
English 10	8, 22	15	45	3		15, 15, 15	3	0	
English 10-Self Contained		2	2	1		2	1	0	
English 11	15, 17	11	43	3		22, 21	2	1	
English 12	10		10	1		10	1	0	
Senior Seminar	15, 17		32	2		16, 16	2	0	
English AIS-1/week	1, 7, 10		18	3		9, 9,	2	1	
ACE English Comp 1-1/2 year	22		22	1		22	1	0	
ACE English Comp 2-1/2 year	22		22	1		22	1	0	
ACE English		4, 4	8	2		8	1	1	
RTI-ELA/Math	3		3	1		3	1	0	
THINK		6	6	1		6	1	0	
Practically Applying Knowledge		3	3	1		3	1	0	

This means a combination of more electives and staff reductions through attrition can be implemented over an extended period of time.



Table 3.11 Continued									
MS/HS Course Offerings in a Merged District									
(Maximum of 22 Students/Section; 10 in AIS Classes; 5 in Resource Rooms)									
Course	ARK	CAN	# of Stu's	# of Sec's		Merged District	# of Sec's	# of Fewer Sec's	Net Reduction in Sections
SOCIAL STUDIES									
Social Studies 7	19, 20	15	54	3		18, 18, 17	3	0	8 fewer sections
Social Studies 8	22, 21	18	61	3		21, 20, 20	3	0	
Global History 1	15, 23	15, 8	61	4		21, 20, 20	3	1	
Global History 2	16, 17	17	50	3		17, 17, 16	3	0	
US History & Government	11, 21	3	35	3		18, 17	2	1	
American Government-1/2 yr.	11	10	21	2		21	1	1	
Economics-1/2 yr.	11	10	21	2		21	1	1	
ACE-Intro to Psychology-1/2 yr.	12	2	14	2		14	1	1	
ACE-Intro to Sociology-1/2 yr.	12	1	13	2		13	1	1	
ACE-Amer Government-1/2 yr.	21		21	1		21	1	0	
ACE-Prin of Economics-1/2 yr.	21	10	31	2		16, 15	2	0	
AIS Social Studies-1/week	2, 4, 1		7	3		7	1	2	
ACE US History		8	8	1		8	1	0	
Teaching Tolerance		10	10	1		10	1	0	
MATH									
Math 7	9, 15	15	39	3		20, 19	2	1	10 fewer sections
Advanced Math 7	14		14	1		14	1	0	
Math 8	15, 16	18	49	3		17, 16, 16	3	0	
STEM 7-8		7	7	1		7	1	0	
Algebra 1A	14	14, 2	30	3		15, 15	2	1	
Algebra 1B	12	8	20	2		20	1	1	
Algebra 1	8, 20	8	36	3		18, 18	2	1	
Geometry	15, 9	10	34	3		17, 17	2	1	
Algebra 2/Trig	4, 8	5, 5	22	4		22	1	3	
Pre-Calculus	14		14	1		14	1	0	
College Calculus	6		6	1		6	1	0	
Applied Math	11		11	1		11	1	0	
College Statistics	14, 6		20	2		20	1	1	



Table 3.11 Continued									
MS/HS Course Offerings in a Merged District									
(Maximum of 22 Students/Section; 10 in AIS Classes; 5 in Resource Rooms)									
Course	ARK	CAN	# of Stu's	# of Sec's		Merged District	# of Sec's	# of Fewer Sec's	Net Reduction in Sections
AIS Math-1/week	10, 10		20	2		20	1	1	
Math Lab-1-3/week	8, 20, 7, 12, 12, 5, 6		70	7		10, 10, 10, 10, 10, 10, 10	7	0	
ACE Statistics		4	4	1		4	1	0	
ACE Algebra		3	3	1		3	1	0	
SCIENCE									
Science 7	15, 23	15	53	3		18, 18, 17	3	0	6 fewer sections
Science 8	23, 23	18	64	3		22, 21, 21	3	0	
Earth Science*	27	12	39	2		20, 19	2	0	
Living Environment (Biology)*	5, 11, 14	13, 10	53	5		18, 18, 17	3	2	
Living Environment 1-A (Biology)	12		12	1		12	1	0	
Chemistry*	15	6	21	2		21	1	1	
Physics*	22		22	1		22	1	0	
AIS Science-1/week	3, 3, 3, 4, 4		17	5		9, 8	2	3	
Nano Technology-1/2 year	11		11	1		11	1	0	
Forensics-1/2 year	11		11	1		11	1	0	
Environmental Science		11	11	1		11	1	0	
LANGUAGES OTHER THAN ENGLISH									
Spanish 7		15, 15	30	2		15, 15	2	0	3 fewer sections
Spanish 8	19, 21	16	56	3		19, 19, 18	3	0	
Spanish 1	15, 24	14, 6	59	4		20, 20, 19	3	1	
Spanish 2	10	6	16	2		16	1	1	
ACE Spanish Comp & Conversation	10	7	17	2		17	1	1	
ACE Intermediate Spanish	10		10	1		10	1	0	
BUSINESS									
Business Law	2, 2		4	2		4	1	1	1 fewer section
Business Math		9	9	1		9	1	0	
Computer Class-Grade 8-1/2 year		18	18	1		18	1	0	



Table 3.11 Continued									
MS/HS Course Offerings in a Merged District									
(Maximum of 22 Students/Section; 10 in AIS Classes; 5 in Resource Rooms)									
Course	ARK	CAN	# of Stu's	# of Sec's		Merged District	# of Sec's	# of Fewer Sec's	Net Reduction in Sections
Computer Applications 9	19, 19		38	2		19, 19	2	0	
Computer Applications 10	14, 16		30	2		15, 15	2	0	
Career & Financial Mgmt-1/2 year	15, 15		30	2		15, 15	2	0	
TECHNOLOGY									
Technology 7	19, 19	7	45	3		15, 15, 15	3	0	2 fewer sections
Technology 8	16, 15, 12	10	53	4		18, 18, 17	3	2	
Materials Processing-1/2 year	11		11	1		11	1	0	
Intro to Eng. Design	11		11	1		11	1	0	
Robotics-1/2 year		16	16	1		16	1	0	
MUSIC									
Music 7	19, 20	7	46	3		15, 15, 16	3	0	2 fewer sections
Music 8	22, 22	10	54	3		18, 18, 18	3	0	
Band 7-12	63	22	85	2		85	1	1	
Chorus 7-12	50	32	82	2		82	1	1	
ART									
Art 7	19, 20		39	2		19, 20	2	0	1 fewer section
Art 8	21, 22		43	2		22, 21	2	0	
Art 7 & 8		10	10	1		10	1	0	
Studio in Art	16	15	31	2		16, 15	2	0	
Independent Art	2, 8		10	2		10	1	1	
Studio in Painting	9		9	1		9	1	0	
Studio in Drawing	10		10	1		10	1	0	
Ceramics	20		20	1		20	1	0	
Advanced Art		2	2	1		2	1	0	
PHYSICAL EDUCATION & HEALTH									
MS PE	20, 20, 21, 21	14, 18	114	6		18, 18, 19, 19, 19	5	1	1 fewer section
HS PE-3/week	13, 20, 12, 12, 12, 22, 24, 27	27, 18, 28	205	11		21, 21, 21, 21, 21, 20, 20, 20, 20	10	1	



Table 3.11 Continued									
MS/HS Course Offerings in a Merged District									
(Maximum of 22 Students/Section; 10 in AIS Classes; 5 in Resource Rooms)									
Course	ARK	CAN	# of Stu's	# of Sec's		Merged District	# of Sec's	# of Fewer Sec's	Net Reduction in Sections
Health 7	19, 20	15	54	3		17, 17	2	0	
Health 8	22, 22		44	2		22, 22	2	0	
Health 10	15, 15	16	46	3		16, 15, 15	3	0	
OTHER									
Driver's Ed-Driving-1-3/week	1, 2, 4, 5, 5, 5, 5		27	7		-	-	-	-
Driver's Ed-Theory-2-3/week	4, 4, 9, 10		27	4		-	-	-	
Home & Careers 7-1/2 year	19, 20		39	2		19, 19	2	0	
RESOURCE ROOM									
Resource Room	1, 2, 3, 3, 5, 2, 3, 1, 1, 1, 2, 4	4, 6	38	14		5, 5, 5, 5, 5, 5, 4, 4	8	6	6 fewer sections
STUDY HALL, etc.									
Study Hall	3	12, 10, 13, 22, 7, 17, 12, 12, 15, 4	127	11		19, 18, 18, 18, 18, 18	7	4	68 fewer sections
Study Hall-1 day/week	16, 16, 16, 17, 22		87	5		18, 18, 17, 17, 17	5	0	
Study Skills 7-1 quarter	19, 19		38	2		19, 19	2	0	
Study Skills 8-1 quarter	21, 22		43	2		22, 21	2	0	
Tutorial/Academic Lab-1-3/6 days/cycle	5, 2, 2, 2, 3, 3, 5, 5, 5, 5, 7, 8, 8, 8, 10, 10, 11, 11, 11, 5,		1,099	97		20x55	55	42	



	6, 14, 19, 19, 11, 19, 19, 19, 21, 23, 10, 11, 14, 14, 17, 17, 21, 21, 22, 6, 17, 17, 17, 17, 17, 17, 2, 12, 21, 12, 12, 14, 14, 15, 15, 16, 16, 21, 21, 17, 17, 17, 18, 18, 19, 21, 22, 9, 9, 12, 9, 9, 9, 12, 3, 4, 10, 18, 19, 19, 19, 20, 20, 13, 13, 14, 23, 19, 19, 13, 17, 17, 20, 21, 21, 3, 3							
1. *Indicates classes that have labs 2. Does not include CTE courses offered at BOCES								

Table 3.11 above shows that, in a merged district, all of the courses that are currently offered could continue to be offered...and they could be offered with fewer staff. Research on merged school districts has consistently found that academic opportunities for students increase after a merger. Such could also be the case here. In addition to reducing staff, a merger could significantly enhance the high school offerings that are currently available to the students of these two districts. In addition, a larger high



school would allow more college credit bearing courses, more electives, more Honors courses, and more Advanced Placement courses to be available for the students. Specialty courses like the International Baccalaureate program and Project Lead the Way might also be offered in a larger high school. It might be possible to offer a second language. Offerings in the arts could be increased. It will be up to the administration and the board of education of the merged district to determine the breadth of the high school curriculum. However, all courses currently offered in each district would continue and other courses would be added. A merger would provide the potential for a greater number of options than would otherwise exist in either of the two individual high schools in the future.

Each section of an academic course represents a period of an academic teacher's time. Additional support staff might also be represented by these blocks of time. By eliminating sections of classes, at least two opportunities potentially exist for the merged district. First, is it possible to replace those sections with additional courses, thereby increasing the program opportunities for students? Or, on the other hand, by reducing the number of sections, is it possible to reduce staff by attrition and thereby reduce budget expenses? Table 3.12 that follows is extracted from Table 3.11 above and shows the number of sections of courses that could potentially be reduced in a merged district.

Table 3.12 Number of Middle and High School Section Reductions By Subject Area (Maximum of 22 Students Per Regular Section)		
	# Of Section Reductions	@ 80%
English	5	4
Social Studies	8	6
Math	10	8
Science	6	5
LOTE	3	2
Business	1	-
Technology	2	1
Music	2	1
Art	1	-
PE & Health	1	-
Resource Room	6	5
Total	45*	32*
*Does not include study hall sections		

While 100% savings might be difficult to achieve, this table also shows that 80% of the savings could be turned into additional curricular opportunities or reduced staff.



In summary, should the two school districts merge, it would be reasonable to assume that approximately 35-45 sections of courses could be freed up at the junior-senior high school level. This reduction could occur without any current courses from either district being eliminated. These 35-45 sections could be used to either increase academic opportunities for students, reduce staff in the appropriate areas, or some combination of both.

As with the elementary and middle school student performance summaries, we now turn to examine high school student performance on New York State Regents examinations. Table 3.13 that follows provides this data for all students on high school Regents examinations.

Table 3.13 High School Regents Exam Performance-All Students									
Regents Examination	Year	No. Tested		No. Passing at 65		% Passing at 65		% at or above 85%	
		ARK	CAN	ARK	CAN	ARK	CAN	ARK	CAN
English	14-15	48	1	40	-	83	-	54	-
	15-16	6		3		50%		17%	
	16-17		18		17		94		50
Integrated Algebra	14-15	2	13	-	11	-	85	-	0
	15-16								
	16-17		14		12		86		14
Geometry	14-15	16	5	9	5	56	100	0	0
	15-16	2		-		-		-	
	16-17		7		7		100		29
Algebra 2/ Trigonometry	14-15	27	5	19	2	70	40	30	0
	15-16	9		2		22		0	
	16-17		3		3		100		0
Global History	14-15	27	19	23	9	85	47	41	16
	15-16	35	24	28	17	80	71	23	25
	16-17	34	14	29	9	85	64	47	50
US History	14-15	47	20	43	19	91	95	47	65
	15-16	29	14	23	11	79	79	41	36
	16-17	37	21	31	19	84	90	43	62
Living Environment	14-15	27	23	24	19	89	83	30	9
	15-16	31	15	29	13	94	87	39	27
	16-17	30	14	29	10	97	71	40	21
Earth Science	14-15	37	14	26	6	70	43	14	7
	15-16	38	7	28	4	74	57	21	0
	16-17	21	11	16	8	76	73	38	36



Table 3.13 Continued High School Regents Exam Performance-All Students									
Regents Examination	Year	No. Tested		No. Passing at 65		% Passing at 65		% at or above 85%	
		ARK	CAN	ARK	CAN	ARK	CAN	ARK	CAN
Chemistry	14-15	36	7	32	4	89	57	17	0
	15-16	12	10	11	5	92	50	25	0
	16-17	19	4	19	-	100	-	32	-

In addition to traditional Regents examinations, New York State is now also offering Regents examinations developed from the common core curriculum. Table 3.14 that follows shows the performance of the two study districts on the common core Regents.

Table 3.14 June 2017 Regents Exams-Common Core-% At Each Level							
Exam	Year	# of Students Taking Exam AK/CN	% at Level 1 (0-54) AK/CN	% at Level 2 (55-64) AK/CN	% at Level 3 (65-77) AK/CN	% at Level 4 (78-84) AK/CN	% at Level 5 (85-100) AK/CN
English	14-15	/18	/0	/6	/11	/11	/72
English	15-16	25/15	4/7	4/0	4/40	36/20	52/33
English	16-17	39/	5/	3/	54/	13/	26/
Algebra	14-15	34/15	3/7	6/13	38/73	38/7	15/0
Algebra	15-16	40/19	0/16	10/0	23/42	45/32	23/11
Algebra	16-17	30/	0/	3/	23/	43/	30/
Geometry	14-15	15/5	47/0	20/0	33/40	0/40	0/20
Geometry	15-16	29/7	3/0	10/14	52/71	21/14	14/0
Geometry	16-17						
Algebra 2	15-16	10/3	10/-	20/-	60/-	10/-	0/-
Algebra 2	16/17	23/	0/	9/	43/	35/	13/



At this point in the report, we have examined student performance on elementary, junior high, and high school assessments. Like in the elementary school and in the junior high school, comparing student performance results across both districts yields very similar results. Again, there are



exams in various years where students in Arkport outscored their counterparts in Canaseraga. However, in other years and with other exams, the opposite is true. In short, student performance on high school Regents examinations is more similar than different and should not be an issue should the districts decide to merge.

We now examine the types of diplomas that graduates of each high school receive. Table 3.15 that follows looks at the data for those graduates.

Table 3.15 Diplomas Received By Graduates-4 Year Outcomes			
Year	Diploma Type	Arkport	Canaseraga
2013	Total Graduates	36/39 (92%)	21/22 (95%)
	Regents Diploma	19 (49%)	15 (68%)
	Advanced Regents Diploma	14 (36%)	1 (5%)
	Local Diploma	3 (8%)	5 (23%)
	<i>Dropped Out</i>	0	0
	<i>Still Enrolled</i>	3 (8%)	1 (5%)
2014	Total Graduates	41/45 (91%)	17/22 (77%)
	Regents Diploma	22 (49%)	13 (59%)
	Advanced Regents Diploma	14 (31%)	0
	Local Diploma	5 (11%)	4 (18%)
	<i>Dropped Out</i>	1 (2%)	5 (23%)
	<i>Still Enrolled</i>	3 (7%)	0
2015	Total Graduates	32/35 (91%)	22/25 (88%)
	Regents Diploma	19 (54%)	18 (72%)
	Advanced Regents Diploma	12 (34%)	3 (12%)
	Local Diploma	1 (3%)	1 (4%)
	<i>Dropped Out</i>	0	2 (8%)
	<i>Still Enrolled</i>	3 (9%)	1 (4%)
2016	Total Graduates	40/45 (89%)	19/22 (86%)
	Regents Diploma	20 (44%)	16 (73%)
	Advanced Regents Diploma	19 (42%)	2 (9%)
	Local Diploma	1 (2%)	1 (5%)
	<i>Dropped Out</i>	2 (4%)	2 (9%)
	<i>Still Enrolled</i>	1 (2%)	1 (5%)

As can be seen in Table 3.15 above, the percentage of students who complete high school and earn a diploma is very similar in both districts. However, the number of



students who achieve an Advanced Regents Diploma is consistently higher in Arkport than it is in Canaseraga. Once again, however, it appears that the graduation data from the two districts are more similar than they are different.

An important aspect of any student's high school education is the availability of opportunities to offer a well-rounded education. Consequently, we now turn to student athletic and extra-curricular opportunities currently available to the high school students. Table 3.16 that follows shows the athletic opportunities that are currently available to the students of the two study districts as well as the level of participation in each of these sports.

Table 3.16 Athletic Participation-2017-18 (All Athletic Teams are Shared Between Arkport and Canaseraga)	
FALL SPORTS	
Girls Modified Soccer	15
Boys Modified Soccer	23
Boys JV Soccer	16
Girls JV Soccer	16
Girls Varsity Soccer	11
Girls Varsity Volleyball	14
Boys Varsity Soccer	13
Modified Girls Volleyball	18
Cross Country (Boys and Girls, 7-12)	33
WINTER SPORTS	
Girls Modified Basketball	12
Boys Modified Basketball	15
Girls JV Basketball	11
Girls Varsity Basketball	14
Boys Varsity Basketball	13
Varsity Wrestling	13
Boys Volleyball	11
Modified Cheerleading	13
JV Cheerleading	12
Varsity Cheerleading	12
Spirit Team (7-12)	12
Modified Wrestling	4
Boys Varsity Skiing	11
Girls Varsity Skiing	7
Modified Skiing	12



Table 3.16 Continued Athletic Participation-2017-18 (All Athletic Teams are Shared Between Arkport and Canaseraga)	
SPRING SPORTS	
Varsity Baseball	19
JV Baseball	20
Modified Baseball	20
Varsity Softball	18
JV Softball	13
Modified Softball	15
Varsity Golf	10
Boys Varsity Track	19
Boys Modified Track	17
Girls Varsity Track	23
Girls Modified Track	9

Athletic teams in a high school are usually a great sense of pride for a community and often times, districts are highly protective of their teams. However, the boards of education in Arkport and Canaseraga should be commended on their initiative to combine athletic teams as participation numbers have declined. By their actions, they have made student participation and opportunity the most important factors in inter-scholastic athletics.

In examining the participation rates in Table 3.16, it is clear that all of the athletic teams in Arkport and Canaseraga are shared. The districts have even gone so far as to identify teal and black as their shared team colors and select a mascot for shared teams, the Wolves.

Table 3.17 that follows presents a summary of the clubs and extracurricular activities offered for the high school students in 2017-18.



Table 3.17
Extracurricular Activities-2017-18

Activity	Arkport	Canaseraga
Academic All Stars	15	13
Academic Society	40	
All County Band	15	
Area All State	1	
Archery Club		28
Art Club (high school)	25	
Art Club (4-6 th grade)	35	
Blue Jay Reading	2	
Color Guard		6
Drama Club	46	
Drum Line	20	
Library Council	29	
Marching Band	100	40
National Honor Society	20	21
Robotics	10	15
Ski Club		19
Solo Festival	15	
Spelling Bee	10	
Student Council	20	12
Yearbook	22	8

In analyzing the table above regarding clubs, it is apparent that the students in both high schools have a reasonable number of opportunities to participate in these extra-curricular activities. Most districts are usually willing to start any club in which there is sufficient student interest and a faculty advisor can be secured. Districts find clubs much more affordable than interscholastic athletics and much easier to administer. Should a merger of the districts occur, students, faculty, and the board will determine which clubs will exist. It is safe to assume, however, that students in the merged high school would have access to all of the clubs that currently exist in either high school. It can also be predicted that having more students in the junior high school and in the high school in a merged district will create more opportunities for students to participate in clubs and other extra-curricular activities.



The area of student attendance and suspension was also examined. Table 3.18 that follows shows this data.

Table 3.18				
Attendance and Suspension Rates				
	Arkport		Canaseraga	
Year	Attendance Rate	Suspension Rate	Attendance Rate	Suspension Rate
2012-13	96%	5%	95%	5%
2013-14	96%	0%	95%	6%
2014-15	96%	5%	94%	4%

As is evident from table 3.18, the attendance and suspension data for the two districts are very similar.

Finally, it is important to have a basic understanding of the special education program in each school district. Table 3.19 that follows summarizes the number of special needs students in Arkport and Canaseraga for the past two academic years. New York State typically has a goal for school districts to have no more than 12-14% of their total student population identified as in need of special education services. However, while this may be a laudable state goal, the identification of students with special needs is a process that varies greatly from district to district for a variety of reasons, one of which may be the philosophy of the district's Committee on Special Education and/or Committee on Pre-School Special Education. Arkport special education students represent 11.7% of the total district enrollment in 2016-2017 and 13.4% in 2017-2018. In these same two years, Canaseraga identified special needs students are 11.9% and 15.7% for 2016-2017 and 2017-2018 respectively. These percentages are very similar. Specific disability classifications are not shown to maintain the confidentiality of the small number of students who would be represented.

If the districts merge, a new Committee on Special Education and Committee on Pre-School Special Education will be formed. There may be some philosophical differences that will have to be addressed to bring consistency in student identification, interventions, programming, and placement, but this should not be a major obstacle.



Table 3.19
Special Education Students
2016-17 and 2017-18

Arkport 2016-2017	Canaseraga 2016-2017	Arport 2017-2018	Canaseraga 2017-2018
51	30	52	35
11.7%	13.4%	11.9%	15.7%
Note: NYS average % = 14%			



Learning Knows No Bounds



Chapter 4

Facilities

The construction, maintenance, and enhancement of educational facilities are extremely important functions of school administrations. Capital costs to construct school facilities are significant. Housing children in safe and healthy facilities that are conducive to learning is an ongoing challenge. The physical structures in school districts have a great deal to do with the way that grades are aligned and programs are delivered. This section of the report will provide an overview of the current facilities that each of the study districts owns, how they are used, a general analysis of their conditions, and implications should a merger occur.

Instructional space in both districts is provided in a single building. An overview of the Arkport and Canaseraga Central School buildings is provided in the following table 4.1. Information in this table was gathered from the most recent Building Condition Survey that was completed by the districts' architects.

Table 4.1 Overview of School Buildings				
	Arkport		Canaseraga	
Buildings	School	Bus Garage	School	Bus Garage
Address	35 East Ave. Arkport, NY 14807	35 East Ave. Arkport, NY 14807	4-8 Main St. Canaseraga, NY 14822	4-8 Main St. Canaseraga, NY 14822
Year of Original Building	1936	2010	1937	1938
Sq. Ft. in Current Building	142,146	7,287	76,048	6,380
Number of Floors	2	2	2	1
Grades Housed	K-12	-	PreK-12	-
Students Served	450	-	223	-
Architect	LaBella-Rochester		SWBR-Rochester	

As can be seen from table 4.1 above, the both buildings were built in the mid-1930's. The Arkport building is nearly twice as large as the Canaseraga building, housing 450 students compared with the 223 students in Canaseraga. Both buildings have two floors.



The next area for analysis is to determine the current usage of the rooms in each of the classroom buildings. This analysis is not exact. A standard classroom in New York State is approximately 770 square feet. In looking at the classroom usage in these two districts, rooms are called classrooms where they approximate 770 square feet. It should be clearly understood that some of the classrooms in the following table are slightly smaller than 770 square feet and some are slightly larger. Tables 4.2 and 4.3 that follow show the current utilization of the two school buildings.

Table 4.2 Utilization of Arkport Central School-2017-18 Building Has Art Rooms, Chorus and Band Rooms, Library, Offices, Cafeteria, Performing Arts Center, and 2 Gymnasiums that are Independent of the Count of Full Size Classrooms Below			
# of Full Size Classrooms	# of Core Academic Classrooms (17)	Other Usage of Full Size Classrooms (13)	Usage of Smaller Rooms, Not Full Size, Other than Administration, Guidance, Nurse, Storage, Custodian, and Other Offices
46	K-2 1-2 2-2 3-2 4-2 5-2 6-2 English-3 Social Studies-3 Math-3 Science-3 Spanish-2	Business-1 Health-1 Home Ec. -1 College Classes-1 Tech/IA-1 Technology-1 Computer Lab-2 Title I-1 Special Ed-1 Resource Room-6 Speech-1 Copy Room-1 BOE Conference Room-1	Tutorial lab-1 OT-1 PT-1



Table 4.3 Utilization of Canaseraga Central School-2017-18 Building Has an Art Room, Band Room, 2 Chorus Rooms, Library, Offices, Cafeteria, and 2 Gymnasiums that are Independent of the Count of Full Size Classrooms Below			
# of Full Size Classrooms	# of Core Academic Classrooms (17)	Other Usage of Full Size Classrooms (13)	Usage of Smaller Rooms, Not Full Size, Other than Administration, Guidance, Nurse, Storage, Custodian, and Other Offices
28	PreK-1 K-1 1-1 2-1 3-1 4-1 5-1 6-1 English-2 Social Studies-2 Math-2 Science-2 Spanish-1	Business-1 Technology-1 Family/Consumer Science-1 Computer Lab-1 After School Program-1 Resource-4 Faculty Room-1 OT/PT-1	Server Room

From the two tables above, it is clear that Arkport has 46 classrooms while Canaseraga has 28. This is consistent with the facts that Arkport has approximately 225 more students and a building that is approximately 70,000 square feet larger than the Canaseraga building.

New York State is committed to ensuring that the children of the state go to school in buildings that are safe and appropriate for delivering a 21st century education. For that reason, all school districts are required to have a Building Condition Survey completed every five years. This Building Condition Survey identifies current issues in the buildings and forecasts issues that may occur in these buildings. Not every item that is identified in the Building Condition Survey needs to be addressed immediately. Clearly some items are of greater importance than others. The following table 4.4 summarizes the priority descriptions for the Building Condition Survey.



Table 4.4 BCS Priority Descriptions	
Priority	Description
1	Items of a non-compliance nature or items that impact life safety
2	Items that if not corrected, there is a significant risk of increasing building damage and/or deterioration
3	Items that provide significant savings through reduced energy consumption or more efficient costs of operation
4	Items similar to Priorities 2 and 3 but to a lesser extent and not as critical
5	Items of an aesthetic nature that when completed will provide a more attractive environment in which to learn and work

Understanding that not all of the items identified in a Building Condition Survey are of high priority, the following table 4.5 shows the estimated cost of the items identified in the BCS for each district.

Table 4.5 Cost of Implementing Recommendations from the 2015 BCS		
Building	Arkport	Canaseraga
Main Building	\$17,022,765	\$1,692,000
Bus Garage	\$653,100	\$50,000

Caution should be exercised in analyzing the data presented in table 4.5 above. It should not be concluded that the Arkport building has significantly more needs than does the Canaseraga building. The architects in Canaseraga were conservative in their future analysis knowing that this merger study was being done and, if an annexation were to occur, they were uncertain about the extent to which the Canaseraga building would be used. At the same time, ongoing capital project work at Arkport will also lower its cost for future work to be completed.

Earlier in this report, it was noted that the schools are, in many ways, the center of these two communities. This is further evidenced by the way the communities use their school facilities. Table 4.6 that follows shows the significant way that the communities use their school buildings.



Table 4.6 Use of School Buildings by Community Groups	
Arkport	Canaseraga
<ul style="list-style-type: none"> ✓ Lisa's UPK Program ✓ Steuben County Boys Soccer League ✓ Arkport Youth Basketball League ✓ Arkport Soccer Club ✓ Arkport PTSO ✓ Arkport Cub Scouts Pack 16 ✓ Hornell Community Theater ✓ Hornell American Legion Baseball ✓ Arkport Wrestling Club ✓ Arkport Summerfest ✓ Hornell Area Babe Ruth ✓ Chemung Valley Region Antique Automobile Club of America 	<ul style="list-style-type: none"> 1. 5K for Kalei 2. Fire company- parking lot only 3. Archery club 4. Cheer club 5. Historical Association

It is assumed that, should an annexation occur, all of the current athletic teams would continue in the merged district. It is also quite possible that additional teams could eventually be formed.

The final consideration for this study is to examine the athletic facilities that are currently used by the districts. Table 4.7 that follows shows the athletic teams that are currently in place in the districts as well as the number of student participants on each team. The two school districts are currently sharing all of their athletic teams and have recently

adopted teal and black as the new colors for the shared athletic teams. The districts have also decided on Wolves as the mascot for the shared teams. It is assumed that, should an annexation occur, all of the current athletic teams would continue in the merged district. It is also quite possible that additional teams could eventually be formed.



Table 4.7 Athletic Participation-2017-18 (All Athletic Teams are Shared Between Arkport and Canaseraga)	
<i>FALL SPORTS</i>	
Girls Modified Soccer	15
Boys Modified Soccer	23
Boys JV Soccer	16
Girls JV Soccer	16
Girls Varsity Soccer	11
Girls Varsity Volleyball	14
Boys Varsity Soccer	13
Modified Girls Volleyball	18
Cross Country (Boys and Girls, 7-12)	33
<i>WINTER SPORTS</i>	
Girls Modified Basketball	12
Boys Modified Basketball	15
Girls JV Basketball	11
Girls Varsity Basketball	14
Boys Varsity Basketball	13
Varsity Wrestling	13
Boys Volleyball	11
Modified Cheerleading	13
JV Cheerleading	12
Varsity Cheerleading	12
Spirit Team (7-12)	12
Modified Wrestling	4
Boys Varsity Skiing	11
Girls Varsity Skiing	7
Modified Skiing	12
<i>SPRING SPORTS</i>	
Varsity Baseball	19
JV Baseball	20
Modified Baseball	20
Varsity Softball	18
JV Softball	13
Modified Softball	15
Varsity Golf	10
Boys Varsity Track	19
Boys Modified Track	17
Girls Varsity Track	23
Girls Modified Track	9



Each school district currently has two gymnasiums. In terms of outdoor athletic facilities, Canaseraga has a softball field, a baseball field, and two soccer fields. Arkport has similar athletic facilities as well as a six-lane track.

Now that the current utilization of the two school district facilities has been identified, the second major consideration with respect to facilities is exploring the available space and how it might be used should a merger occur. Understanding the use of the buildings as seen in tables 4.2 and 4.3 makes it clear that, should a merger occur, neither of the school buildings is large enough or has the capacity to house all of the merged district's students. As a result, consideration must be given to how the grades and the students will be assigned should a merger occur. In making this recommendation, the student enrollment of the individual districts and of a merged district are examined. Table 4.8 that follows shows that enrollments in grades K-6 in the two districts has been fairly constant.

Table 4.8			
Historical Enrollments in Grades K-6			
Academic Year	Arkport	Canaseraga	Total
2012-13	254	117	371
2013-14	257	113	370
2014-15	244	119	363
2015-16	236	137	373
2016-17	239	115	354
2017-18	235	120	355

Table 4.9 that follows shows that the historical enrollments in grades 7-12 for the two districts has been declining.

Table 4.9			
Historical Enrollments in Grades 7-12			
Academic Year	Arkport	Canaseraga	Total
2012-13	255	116	371
2013-14	227	103	330
2014-15	213	101	314
2015-16	209	107	316
2016-17	198	109	307
2017-18	215	103	318



Understanding the historical enrollments of the districts, Table 4.10 that follows shows the enrollment of various grade levels of a merged school district.

Table 4.10	
Merged Enrollments at Various Grade Levels-2017-18 Actual	
Grade Levels	Combined Enrollment of a Merged District
K-6	$49+45+54+51+52+49+55=355$
7-8	$54+60=114$
9-12	$62+47+42+53=204$

One of the assurances that has been agreed to by both boards of education says that the Canaseraga building will be used for the foreseeable future. This agreement as well as the crunch on space that would result if all of the students were moved to Arkport makes it clear that the Canaseraga building should house a PreK-6 program similar to the one that it now houses. Arkport should house an elementary school as well.

Based on an analysis of the available space in both Arkport and Canaseraga, it is clear that the 9-12 high school would not fit in Canaseraga and should therefore be located in Arkport. Not only is there more classroom space but the athletic facilities are more conducive to accommodating varsity and junior varsity level athletic teams.

This leaves the location of the 7th and 8th grades as the only question left to address. It appears that the 7th and 8th grades could fit in either school building although it would clearly be more crowded if these grades were located in Arkport. At the April 16, 2018 meeting of the advisory committee, the consultants asked the committee members to give their opinions on the best location for the grades 7-8 junior high school. The following are the pros and cons of locating the junior high in Canaseraga as offered by the committee members.

Pros:

- better utilization of the building
- developmentally more appropriate
- transportation would not be an issue
- athletic fields are in Canaseraga for modified sports anyhow
- the building would be pretty empty if not there
- all kids should have the opportunity to attend both school buildings

**Cons:**

- would make academic acceleration a challenge
- may be an adjustment for 6th graders going from the self-contained classroom to the departmentalized high school

In addition to listing the pro's and con's of locating the junior high school in each of the current districts, two of the three groups said that the junior high school should be located in Canaseraga.

The consultants agree with the counsel offered by the advisory committee and believe that the grades 7-8 junior high school should be located in Canaseraga should a merger occur. There is clearly ample space in the Canaseraga building for the 7th and 8th grades since only about one section of grades PreK through 6 will be located in that building. While there might be room for the 7th and 8th grades in Arkport as well, it would certainly be more crowded and leave a significant amount of vacant space in Canaseraga. In addition, there are sufficient athletic facilities in Canaseraga to accommodate practices for all of the modified sports that are currently offered. Finally, locating the 7th and 8th grades in Canaseraga will also provide space for the Arkport building to accommodate the PreK program that is currently located off campus. As a result of this discussion, the following recommendations are offered.

- Grades PreK-6 in Arkport
- Grades PreK-6 in Canaseraga
- Grades 7 and 8 in Canaseraga
- Grades 9-12 in Arkport

On May 21, 2018, a meeting was held with the merger study advisory committee to review the draft report. Of all the recommendations that were reviewed with the committee, the recommendation to locate the junior high school in Canaseraga evoked the most discussion. For that reason, the consultants did additional research on this recommendation and found that, indeed, the grades 7-8 junior high school would fit in either Arkport or Canaseraga. However, moving all of the 7-12 students to Arkport would result in all teachers sharing rooms and classes being co-taught with 30 or more students.



Merging two school districts should make things better and more conducive to teaching and learning. Putting the junior high in Arkport and creating an overpopulated building when the Canaseraga building has plenty of space to house the junior high is simply not the better environment for teaching and learning. Therefore, the location of the junior high school in Canaseraga is the more conducive environment for the staff and the students and the recommendation remains to do that.

Finally, a word of clarification about athletics is offered. Part of the rationale for the location of certain grade levels in a merged district is the availability of athletic facilities. This rationale is grounded in the regular availability of practice facilities for the various teams at the varsity, junior varsity, and modified levels. This is not to suggest that athletic contests will only be played at these practice sites should a merger occur. It would be highly appropriate to play some modified games in Arkport as well as in Canaseraga and to play some varsity and junior varsity games in Canaseraga as well as in Arkport.

Whether or not the districts decide to merge, there is capital work that will need to be accomplished with the districts' facilities. The state of New York believes in providing appropriate school facilities for its students. Because the cost of capital construction is so large that local school districts would find it nearly impossible to finance these projects on their own, the state provides funding in the form of building aid in order to help local school districts finance these building projects. The current building aid ratio for Arkport is 84.2% while the building aid ratio for Canaseraga is 85.7%. This means that the state reimburses Arkport \$0.842 and Canaseraga \$0.857 on every dollar spent for approved building project expenses. When school districts merge, a significant financial incentive exists for capital construction. For new construction, the state will enhance the higher of the former districts' building aid ratio by an additional 30%, up to a maximum of 95% of all approved capital costs. To detail this calculation, Canaseraga, having the higher aid ratio, would be 85.7% X an additional 30% ($85.7\% \times 30\% = +25.7\%$) for a total aid ratio of 111.4%. However, the maximum aid ratio available is 95% so 95% would be the new building aid ratio for a merged district for a ten-year period. This means that any new approved capital construction in a merged district would be aided by the state at 95%. This incentive exists for a period of ten years from the official date of the merger. If the



districts decide not to merge, this 95% reimbursement from the state would not be available to the individual districts; Arkport would remain at its reimbursement rate of 84.2% and Canaseraga would remain at its reimbursement rate of 85.7%. The enhanced reimbursement rate of 95% for capital construction is only available if the districts merge.

Given the complexities of planning for and implementing a long range facilities plan, it is recommended that, should a merger occur, a facilities advisory committee should be formed to help guide the district. A new Building Condition Survey of the district's facilities will be required in 2020 and should provide a very clear itemization of the facilities needs of the merged district. This information will have to be considered in light of the 95% building aid ratio that will be available to the merged district for a period of ten years after the merger. In addition, both districts bring capital reserve accounts to the merger (Arkport \$250,000 and Canaseraga \$425,020) for a total of \$675,020. All of these factors must be considered in building and implementing a long-term facilities plan that will best serve the students and the communities of the merged district.



Chapter 5

Student Transportation

This chapter will present an overview of the transportation operation in each of the two study districts. It is important to keep in mind that the location and organization of the schools, as well as geographic factors, is a major determinant in how the transportation routing is arranged.

Arkport Central School District

Arkport conducts its own transportation program, however it contracts its vehicle maintenance with the Alfred-Almond Central School District. The table below summarizes the current transportation fleet the district owns. The district is on a bus

Table 5.1 Summary of Transportation Fleet for Arkport					
Bus #	Year	Condition	Capacity	Model	Current Mileage*
62	2011	Average	60	Thomas	56,433
63	2012	Good	66	Thomas	39,831
64	2012	Good	66	Thomas	56,871
65 WC	2013	Good	27/18/1	Thomas	42,985
66	2015	Excellent	66	Thomas	18,759
67	2015	Excellent	66	Thomas	26,535
68	2015	Excellent	66	Thomas	19,142
69	2017	Excellent	66	Thomas	12,787
70	2017	Excellent	66	Thomas	7,140
71	2018	New	66	Thomas	703
72 WC	2018	New	54/27/1	Thomas	702
Caravan	2009	Average		Dodge	107,001
Caravan	2010	Good		Dodge	82,098
Caravan	2012	Good		Dodge	38,638
Caravan	2014	Excellent		Dodge	24,341
Caravan	2015	Excellent		Dodge	18,004
Caravan	2017	Excellent		Dodge	8,912
NOTES: *mileage as of November 2017; list does not include maintenance and other vehicles the district owns.					

replacement schedule that calls for the purchase of one or two new buses each year. As the table illustrates, this permits the district to keep its fleet in good condition.



Arkport employs a single trip bus system to get students to and from school each day with the afternoon run conducted in just the reverse of the morning routes. Table 5.2 shows the number of regular bus runs the district does daily as well as route times, number of passengers and miles covered. Students that live within 2/10 of a mile from the school are expected to walk to school but there is a crossing guard on Route 36 for safety purposes. The longest time any student is on the bus is 55 minutes for an in-district run.

Table 5.2						
Regular Bus Runs for Arkport						
Bus #	A.M. Run Starts	A.M. Run Ends	P.M. Run Starts	P. M. Run Ends	# of Passengers	Miles Covered*
28	7:50	8:45	2:30	3:10	3	32
29	7:30	8:45	2:00	3:30	4	75
63	7:00	8:00	3:00	4:00	13	48
64	7:00	8:00	3:00	4:00	18	50
65 WC	7:30	8:45	2:15	3:30	1	63
67	7:00	8:00	3:00	3:45	29	50
69**	7:05	8:00	3:00	3:45	30	46
70@	7:15	8:00	3:00	3:40	30	44
71	7:05	8:00	3:00	3:55	27	40
NOTES: *total miles for the day; **also does noontime BOCES run; @also does a.m. BOCES run; van 31 goes to Batavia two times per week.						

In addition, this year the district sends buses to locations outside the district including to the Pathways Program in Hornell, Batavia, Alfred University and the GST BOCES host sites. Arkport has a 4:00 p.m. late bus run on Tuesdays and Thursdays for students in grades 4-12 as well as frequent sports runs based on games and team schedules. The district's transportation facility was fairly recently renovated and is in good condition.



Canaseraga Central School District

Canaseraga also conducts its own transportation program however contracts for all maintenance with the Alfred-Almond Central School District. The following table summarizes the current fleet. Canaseraga makes an effort to replace one bus annually.

Table 5.3					
Summary of Transportation Fleet for Canaseraga					
Bus #	Year	Condition	Capacity	Model	Current Mileage*
56	2010	Fair	64	Thomas	108,543
58	2010	Good	64	Thomas	87,301
59	2014	Good	66	Thomas	56,350
60	2015	Good	66	Thomas	41,500
61	2017	Good	61	Thomas	13,632
62	2018	New	20	Thomas	6,988
8	2012	Good	6	Dodge	81,542
9	2014	Good	6	Dodge	57,873
10	2016	Good	6	Dodge	13,632
NOTES: *Mileage as of October 2017; this list does not include one truck the district owns.					

Like Arkport, Canaseraga transports students to and from school daily. Canaseraga runs a single trip bus pattern in the morning and afternoon without reversing the routes. The longest time any student is on the bus is 60-65 minutes for an in-district run. Table 5.4 summarizes the beginning and ending time of each bus run.

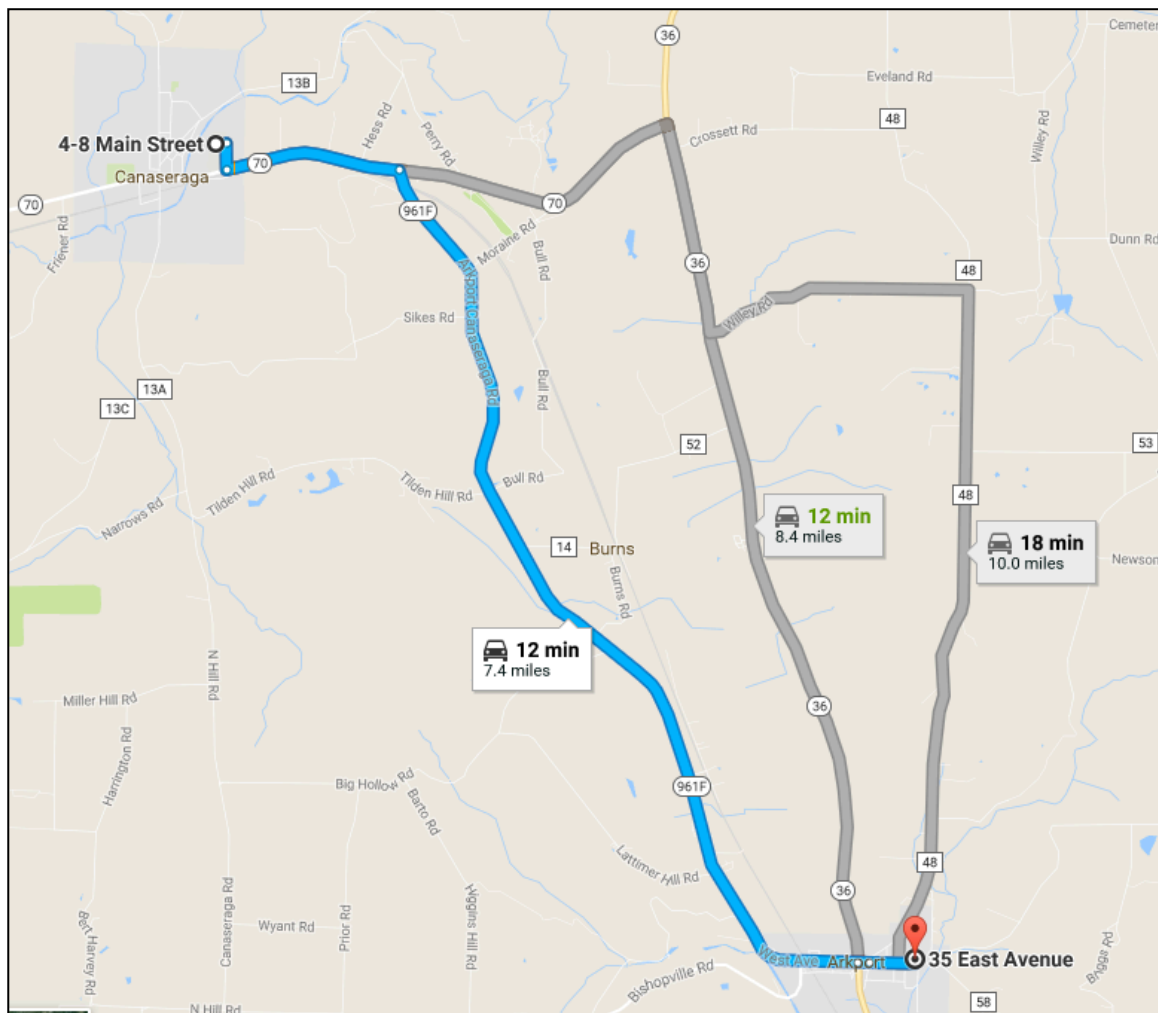
Table 5.4						
Regular Bus Runs for Canaseraga						
Bus #	A.M. Run Starts	A. M. Run Ends	P.M. Run Starts	P.M. Run Ends	# of Passengers	Miles Covered
56	7:20	7:44	3:15	4:00	10	14
59	6:15	7:28	3:20	4:30	48	66
60	6:25	7:34	3:11	4:20	45	68
61	6:25	7:34	3:09	4:15	36	46

Canaseraga's policy stipulates that students walk if they live within one mile of the school except those students on State route 70. Similar to Arkport, Canaseraga transports students outside the district to Hornell. The district has a regular late bus run



for its After School Program and ASAP every day of the week. Canaseraga and Arkport combine and share sports runs as the athletic programs have been merged.

An important consideration of parents when a merger is being considered is how long their children, particularly the young ones, will have to be on a bus to get to and from school each day. While this can be influenced by many variables (location of schools, number of bus routes, single versus double trip route patterns, etc.), the state recommends that one hour should be the maximum desired time students should be on a bus going to or from school. The map below shows various routes between the two schools. From a transportation perspective, the distances between the two school buildings is roughly 7-8 miles or approximately 12 minutes of riding time.





The transportation supervisors from Arkport and Canaseraga have conferred and concluded that, following a merger of the districts, it would be feasible to develop bus routes that would ensure no student would be on a regular day, in-district bus run for no longer than one hour ten minutes. This maximum ride time is based upon elementary bus runs that deliver to the elementary schools in no more than 40 minutes and a shuttle system is implemented to deliver the Canaseraga attendance area students in grades 9-12 to the High School in Arkport and the Arkport attendance area students in grades 7-8 to the Canaseraga Junior High. To implement this plan would require the purchase of one additional 66-passenger bus (with an approximate cost of \$115,000 or \$18,400 after aid reimbursement-a non-recurring annual expense) and additional driver time to conduct the shuttle system (\$31,000 or \$4,960 annually after aid).

The transportation supervisors from Arkport and Canaseraga have conferred and concluded that, following a merger it would be feasible to develop bus routes that would ensure no student will be on a regular day, in-district bus run for longer than one hour and ten minutes.



Chapter 6

Staffing

Education is a labor-intensive business. School districts routinely spend 70-75% of their operating budgets on salaries and fringe benefits for the people who work in their schools. As school districts contemplate a merger, consideration of the staffing needs of the merged district is important. This chapter of the report examines the current staffing in both districts as well as the staffing implications should a merger occur. This analysis examines teaching, administrative, and support staff.

Prior to analyzing staffing data for this potential merger, it is important to review the impact that annexation has on staffing. The assurances that have been agreed to by both boards of education state that all current faculty and staff from both districts would be maintained for a minimum of five years with reductions by attrition when appropriate. This means that, should an annexation occur, all current staff members of both districts will be members of the staff of the Arkport-Canaseraga Central School District as of July 1, 2019. Arkport teachers will retain all of their rights and a State Education Department document addresses the rights of the Canaseraga teachers when it says “for salary, sick leave and any other purposes, the length of service credited in the annexed district shall be credited as employment time with the annexing district.” Therefore it appears that all unclassified staff will come to the newly merged district with all of the rights accrued that they had in their previous district.

School district staffing is generally made up of instructional staff, support staff, and administrative staff. Table 6.1 that follows shows the staff that are currently employed by the two study districts.



Table 6.1 District Positions		
Position	Arkport	Canaseraga
Bus Aide/Attendant	1	2/1
Bus Driver	11	4/3.5
Clerk/Treasurer	5	1
Custodial/Maintenance	7	5
Food Service	4	4/3
Nurse	1	1
Principal	2	1
Secretary/Typist	3	5
Superintendent	1	1
Teacher	47	34
Teacher/Library Aide	12	7
Teaching Assistant	0	1

As is evident from table 6.1 above, the majority of staff in these two school districts are teachers. This is not at all unusual since the primary purpose of schools is to educate the students who attend those schools.

In a school district merger by annexation, the annexing district's board of education stays in place to serve the newly merged school district. In addition to the board of education, the contracts and policies of the annexing district will also stay in place until appropriately modified. In consideration of the Canaseraga teachers becoming members of the newly merged district, one of the tasks that will have to be accomplished after the annexation is to define salary and benefit levels for the Canaseraga teachers. As a result, teacher contracts from the two districts have been compared.

The table that follows is a comparison of the major provisions in the teacher contracts. Not every clause was compared. This analysis looked only at the major provisions in the contracts. In providing this review of the collective bargaining agreements and noting their many similarities, we recognize that there are important differences in these contract provisions. However, it is our opinion that negotiation of these matters for defining Canaseraga teacher benefits in a merged school district could be accomplished without major difficulty. Table 6.2 comparing some of the major contract provisions follows.



Table 6.2
Teacher Contract Comparison-2017-18

Item	Arkport	Canaseraga
Duration	July 1, 2016-June 30, 2019	July 1, 2016-June 30, 2018
Recognition	All certified personnel, including the school nurse, except administrators, the school psychologist, and the guidance counselor	All certified professional staff including teaching assistants and excluding administrators and substitute teachers
Grievance Procedure	Advisory arbitration	Binding arbitration
Health Insurance	Steuben-Allegany Plan-District pays 85% of premium	Steuben-Allegany Plan-District pays 84% of premium
Health Insurance Buyout	\$1,800/year	\$900 for individual and \$1,800 for family coverage for 1-14 teachers; \$1,250 and \$2,500 for 15-19 teachers; \$1,500 and \$3,000 for more than 20 teachers
Life Insurance	District provides a plan with a face value of \$5,000	-
Flexible Spending	District pays for the administration of the plan	District contributes \$300/employee to flexible spending account
Sick Leave	14 days/year, cumulative to 180 days	16 days/year, cumulative to 215 days
Sick Leave Bank	Yes	Yes
Personal Leave	3 days/year of the sick leave allowance may be used for personal leave	4 days/year of the sick leave allowance may be used for personal leave
Sabbatical	May be granted to a staff member with at least 7 years of continuous service	Will be granted with the recommendation of the Faculty-Administrative Committee to teachers with at least 7 years of service
Course Reimbursement	Credit paid at \$47/credit hour beyond the bachelor's degree	Credit paid at \$75/hour for a first Masters and \$60/hour thereafter
Masters Degree	\$650	\$600/year into a 403-b account
Longevity		\$1,000 after 20 years of service; an additional \$1,000 after 25 years
Recognitions	Teachers who are Nationally Board Certified are paid \$1,000/year	
Association Business	Up to 5 days/year	3 days/year
Work Day	7 hours & 30 minutes; 7:55-3:25, except teachers may leave at 3:15 on Fridays and when the bus leaves on days preceding holidays	7 hours & 30 minutes
Work Year	No more than 185 days	Up to 182 days/year
Class Size	The administration will strive to keep class sizes and student loads within the range recommended by the SED	-
Employment Conditions	No teacher shall be dismissed, reprimanded, reduced in rank of compensation, nor deprived of any professional advantage without just cause and compliance with Education Law and Commissioner's Regulations	No unit member will be reprimanded, reduced in rank, disciplined, or terminated except for just cause.



Table 6.2
Teacher Contract Comparison-2017-18

Item	Arkport	Canaseraga
Termination Payments	<p>\$17,500 for teachers who retire in the first year of eligibility and who have at least 15 years of service in the district</p> <p align="center">-AND-</p> <p>Retiring teachers receive \$120 for each day of unused sick leave, up to a maximum of 225 days</p> <p align="center">-AND-</p> <p>As a resignation notice incentive, teachers who provide written notice of resignation by February 1 of the year in which they retire receive \$400</p>	<p>With 20 years of service and at least 130 sick days, either:</p> <p>-5 years of individual health insurance in retirement;</p> <p align="center">-OR-</p> <p>-\$60/day for 130 sick days.</p> <p>With 25 years of service and at least 130 sick days, either:</p> <p>-10 years of individual health insurance in retirement;</p> <p align="center">-OR-</p> <p>-\$60/day for 130 sick days.</p> <p>With 20 years of service and at least 70 but less than 130 sick days, either:</p> <p>-\$60/day to pay for health insurance in retirement;</p> <p align="center">-OR-</p> <p>\$30/day for up to 129 sick days.</p>
Retiree Health Insurance	District pays 50% for individual coverage and 35% for family coverage for retired teachers	<p>With 20 years of service and at least 130 sick days, either:</p> <p>-5 years of individual health insurance in retirement;</p> <p align="center">-OR-</p> <p>-\$60/day for 130 sick days</p> <p>With 25 years of service and at least 130 sick days, either:</p> <p>-10 years of individual health insurance in retirement;</p> <p align="center">-OR-</p> <p>-\$60/day for 130 sick days</p> <p>With 29 years of service but less than 130 sick days, either:</p> <p>-\$60/day to pay for health insurance in retirement;</p> <p align="center">-OR-</p> <p>\$30/day for up to 129 sick days</p>

Arkport and Canaseraga compensate staff in the teacher bargaining units in a fairly common manner. Both districts have a traditional teacher salary schedule/grid that is structured with years of service (steps) and payment for graduate hours earned (columns). Determining a staff member's years of service and graduate hours will identify an intersection on this salary grid that will allow one to identify the salary paid to that individual. Table 6.3 that follows compares the salary schedules of the two districts.



Table 6.3 Teacher Salary Schedule Comparison-2017-18*		
	Arkport	Canaseraga
B-Step 1	40,500	38,250
B-Step 5	42,385	40,593
B-Step 10	46,814	44,383
B-Step 15	53,200	49,788
B-Step 20	59,792	56,875
B-Step 25		62,311
B-Top Step	59,792 (20)	73,649 (36)
M-Step 1	42,560	41,100
M-Step 5	44,445	43,443
M-Step 10	48,874	47,233
M-Step 15	55,260	52,638
M-Step 20	61,852	59,725
M-Step 25		65,161
M-Top Step	61,852 (20)	76,499 (36)
M+30-Step 1	43,970	42,900
M+30-Step 5	45,855	45,243
M+30-Step 10	50,284	49,033
M+30-Step 15	56,670	54,438
M+30-Step 20	63,262	61,525
M+30-Step 25		66,961
M+30-Top Step	63,262 (20)	78,299 (36)
*Assumes a Masters Degree is achieved at 30 graduate hours () is the highest step in that column; Arkport teachers who are above step have gotten raises of 3%/year for 2016-17, 2017-18, and 2018-19		

In Table 6.3 above, B is the comparison of teacher salaries with a Bachelors Degree, M is for teachers who have a Masters Degree, and M+30 is a comparison of



salaries for teachers who have acquired 30 graduate hours beyond their Masters Degree. As can be seen from table 6.3, the Arkport salaries are higher than the Canaseraga salaries except at the higher steps. However, while the Canaseraga salaries appear to be higher at the upper steps, it takes Canaseraga teachers 36 years to get to the top step of their salary schedule while it takes only 20 years for the Arkport teachers to reach the top of their salary schedules. This comparison is not at all unusual when looking at the salary schedules of two school districts. Negotiations in New York State are conducted in each school district. Each board of education negotiates with its bargaining units and ends up with contracts, none of which are the same from one school district to another. Subsequent to the annexation, however, it will be up to the board of education and the teacher union to negotiate a satisfactory way of defining salaries and benefits for the Canaseraga teachers as part of the new Arkport-Canaseraga Central School District.

There is no state statute or regulation that determines the level at which the teacher contract in an annexation must be negotiated with respect to salary. Labor and management are free to negotiate a salary schedule that is similar to, higher than, or lower than the existing salary schedule in Arkport and/or Canaseraga. However, in districts that have merged in New York State, there has traditionally been a “leveling up” process that takes place with regard to teacher salaries. That is, teachers in the lower paying of the merged districts, in this case Canaseraga, have their salaries “leveled up” to the higher district salary schedule, in this case Arkport. In some cases this happens in the first year of the new contract. In other cases, this salary and benefit “leveling up” happens over a period of years.

In discussing the concept of leveling up teacher salaries, it is clear and it must be remembered that there is no requirement to level up any salaries. It is also clear that in past mergers in the state, merged districts have consistently used some formula across some time line for leveling up teacher salaries. Having acknowledged this parameter for leveling up, we are most cognizant of the fact that previous leveling up of salaries has taken place in an economic environment that was very different than the one that school districts face today. There have been only three mergers in the past fifteen years so the history of leveling up practices in this challenging economy is fairly thin. However, because we have estimated cost savings due to this merger in a conservative manner, we



have included the cost of leveling up teacher salaries as a complete level up in the first year of the merger, also a very conservative approach.

In attempting to analyze the cost of “leveling up” teacher salaries, some basic payroll information was gathered. Analyzing the payrolls results in the following teacher salary comparison in Table 6.4.

Table 6.4				
Average Teacher Salaries				
	Teacher Payroll	Number of Teachers	Average Step	Average Teacher Salary
Arkport	2,596,364	45.43	15.4	57,151
Canaseraga	1,690,215	34	11.9	49,712
Average Teacher Salary				53,967
Average Teacher Salary with 50% Fringe Benefits				80,951

The average teacher salary does not always indicate which district has the richer method for compensating its teachers. The years of experience and degrees that the teachers possess may influence the average salary as much or more than the payment methodology itself. However, table 6.4 does provide some interesting information. For example, we see that there are 45.43 teachers in Arkport compared with 34 teachers in Canaseraga. We also see that the average cost of fringe benefits for employees in Arkport and Canaseraga is 50% and that the cost for the average teacher’s salary and benefits across both districts is approximately \$80,951.

In analyzing the cost of “leveling up” teacher salaries, a decision was made that the Canaseraga teachers should be “leveled up” to the Arkport salary schedule. In calculating the cost of leveling up the Canaseraga teachers to the Arkport schedule, the step and degree level was determined for each Canaseraga teacher. Using this information, each teacher was then placed on the Arkport salary schedule according to that step and education level. The result of this exercise was that moving the Canaseraga teaching staff to the Arkport salary schedule would result in a payroll of \$1,764,072. This is \$73,857 higher than Canaseraga’s existing payroll of \$1,690,215.

In addition to the salary impact, we have estimated the increase in fringe benefit costs due to leveling up to be approximately 30%. This is less than the 50% fringe benefit cost noted earlier because the cost of health insurance does not change as salaries are



increased. This adds another \$22,157 for increased fringe benefit costs. As a result, the total cost of salaries and related fringe benefits for leveling up the Canaseraga teachers to the Arkport salary schedule is \$96,014. These calculations can be summarized in Table 6.5 that follows.

Table 6.5 Cost to Level Up Teacher Salaries	
2017-18 Canaseraga teacher payroll	\$1,690,215
Payroll of 2017-18 Canaseraga teachers placed on Arkport salary schedule	\$1,764,072
Salary cost of leveling up Canaseraga teachers to Arkport salary schedule	\$73,857
Fringe benefits estimated at 30% (no insurances)	\$22,157
Total cost of salaries and benefits to level up teacher salaries	\$96,014

Throughout this study, there will be scenarios examined and questions addressed regarding the costs that will be incurred by adding teachers or the costs that might be saved by eliminating or not filling teaching positions. For purposes of this study, we will use the payroll information contained in Table 6.4 for calculating the cost of a teacher. We will use the average salary for a teacher across the two districts and an estimated fringe benefit cost of 50% to calculate this cost. As a result, the average cost of a teacher for purposes of this study will be \$80,951.

In Chapter 3 concerning the instructional program offered to students, we determined that approximately 35-45 sections of middle school and high school classes could be reduced.

In Chapter 3 dealing with the instructional program offered to students, we determined that by using a maximum class size of 22 students for middle and high school classes, approximately 35-45 sections of middle school and high school classes could be reduced. This analysis is shown in Table 6.6 that follows.



Table 6.6 Number of Middle and High School Section Reductions By Subject Area (Maximum of 22 Students Per Regular Section)		
	# Of Section Reductions	@ 80%
English	5	4
Social Studies	8	6
Math	10	8
Science	6	5
LOTE	3	2
Business	1	-
Technology	2	1
Music	2	1
Art	1	-
PE & Health	1	-
Resource Room	6	5
Total	45*	33*
*Does not include study hall sections		

The question that arises from examining this data is whether or not staffing efficiencies can be realized from reducing the number of sections of classes offered, again remembering that any staff reductions will be made only through attrition. In looking at this question, it must realistically be noted that scheduling is never 100% efficient. Accommodating BOCES schedules, low enrollment classes, special area classes and other complications preclude the development of a perfect schedule. Therefore, we have also shown that the scheduling of a merged junior-senior high school could be accomplished at a level of 80% efficiency, thereby adding the third column to the table above.

Analyzing this table 6.6 provides some insight into the possible reduction of teaching positions. Generally speaking, teachers in the two study districts teach 5-6 classes per day. Applying this teaching load to the table above, it appears that it might be feasible to conservatively eliminate two teaching positions, mostly probably from the core academic areas. Using \$80,951 as the cost of a teacher, it is conservatively estimated that a merged district could save approximately \$161,902 in teaching staff by having maximum class sizes of 22 students at the junior-senior high school level. This would



also allow the addition of a number of new courses that would enhance opportunities for the students.

Now that the extent of teacher reductions through attrition has been identified, it is important to examine whether or not this will realistically have an impact on the financial operation of the merged district. Since all staff reductions will be accomplished through attrition, table 6.7 that follows shows the teacher attrition that has occurred over the past five years.

Table 6.7 Teacher Attrition		
Year	Arkport	Canaseraga
2016-17	English Chemistry Music Special Education	Grade 2 Grade 3 Social Studies English
2015-16	Biology Physical Education Social Studies Art Spanish	Science
2014-15	Elementary Guidance School Media Specialist	Grade 3 Grade 6 Special Education Science
2013-14		Music
2012-13	English	Science Math Physical Education
5 Year Total	13	13

As can be seen from table 6.7 above, 26 teachers have left the employment of these two school districts in the past five years, an average of just over five teachers resigning per year. While resignations will never occur in a neatly planned manner, if staff reductions through attrition are going to occur in the core academic areas, it appears that this is a realistic projection for financial savings...eleven of the teacher resignations shown in table 6.7 were from teachers in the core academic areas.

As mentioned earlier, staffing has a significant impact on the cost of operating schools. A merger study is not the venue for doing a position-by-position staffing analysis. Whether a merged school district should have one fewer teacher aide, one fewer



cleaner, or one more bus monitor is well beyond the scope of this study. However, there are some areas that can be identified as centers for cost savings should a merger occur. These areas will now be discussed.

We turn first to the analysis of the administrators currently employed by both districts. Arkport and Canaseraga both have a superintendent of schools as their chief executive officer. Table 6.8 that follows shows the supervisory positions that report to the superintendent in both districts.

Table 6.8		
Administrative/Supervisory/Superintendent's Office Direct Reports*		
Position	Arkport	Canaseraga
Superintendent	X	X
Superintendent's Secretary/District Clerk	X	X
Elementary Principal	X	
Secondary Principal	X	
K-12 Principal		X
CSE Chairperson		X (.5)
Head Bus Driver (also drives)		X
Transportation Secretary	X	
Head Building Maintenance Mechanic/Head Custodian	X	X
Business Office Support	X	X
Technology Coordinator	X	X (.6)
*The cafeterias in both districts are managed by the GST BOCES		
*The athletic director is shared between Arkport and Canaseraga		

The superintendent of a district which is annexed (Canaseraga) would not have rights to the superintendent's position of the annexing district. However, the Canaseraga superintendent's contract is considered a property right and is therefore a contractual obligation which is binding upon the newly reorganized school district. If the newly reorganized district determines not to employ the Canaseraga superintendent, it may discharge its contractual obligation by paying the salary that he would have earned pursuant to his contract, less any income obtained from employment elsewhere during the term of the contract. The Canaseraga superintendent's current contract runs from July 1, 2017 through June 30, 2020. However, given all of these legal parameters for the employment of the Canaseraga superintendent in a merged district, he is also impacted by the assurance to maintain all current faculty and staff for a minimum of five years. Therefore, while the Canaseraga superintendent is free to secure a position elsewhere at



any time, if he does not do so, he is guaranteed a position in the merged district for a minimum of five years with the conditions of his employment as specified in his current contract. In addition to the discussion about the superintendents' positions, the assurances have also stated that both the Arkport and Canaseraga buildings will remain open. In addition, any reductions in staff will be made only through attrition. Given these factors, it does not appear that any changes in the current administrative staffing levels for the two districts can be projected. As a result, there is no savings projected in this study due to the consolidation of administrative positions.

In addition to the certificated leadership positions in the districts, there are also staff that provide support to the operation of the schools. Both districts have contracts with these support staff, some in the form of collective bargaining agreements with unions and others in the form of individual contracts. As a result, the contracts are difficult to compare because they are so numerous and so dissimilar. However, Table 6.9 that follows shows a general overview comparison of the support staff contracts. Like the teacher contract comparison, not every clause was compared. This analysis looked only at the major provisions in the contracts. While there are clearly differences in the contracts, in many ways the contracts are also quite similar. Table 6.9 comparing some of the major contract provisions follows.



Table 6.9
Support Staff Contract Comparison-2017-18

Item	Arkport	Canaseraga
Grievance Procedure	Board of Education is the final stage	Binding arbitration
Association Business	5 days/year	-
Health Insurance	Steuben Area Plan-District pays 85% of premium	Steuben Area Plan-District pays 84% of premium
Health Insurance Opt-out	\$1,800/year	\$900/year-Individual \$1,800/year-Family
Life Insurance	District provides plan with face amount of \$5,000	-
Retiree Health Insurance	District pays 50%-I and 35%-F; must have 10 years in the district	With 25 years & 130 sick days, individual insurance for 10 years; With 20 years & 130 sick days, individual insurance for 5 years;
Sick Leave	14 days/year cumulative to 180 days	18 days/year cumulative to 180 days
Personal Leave	2 days/year from sick leave allocation	3 days/year, cumulative with sick leave
Sick Leave Bank	Yes	-
Sick Leave Buy Back	At retirement, with 10 years of service in the district, daily rate times the number of days....deposited into a 403(b) account	-
Vacation	0-1 yrs.-0.8333 days/month 2-5 yrs-10 days; 6-15 yrs-15 days; 16-20 yrs-20 days; 21 yrs-21 days; 22 yrs-22 days; 23 yrs-23 days; 24 yrs-24 days; 25 yrs-25 days	After 1 year-10 days; Beginning with the 8 th year, 1 additional day/year up to a maximum of 20 days
Paid Holidays	13 days/year	13 days/year
Longevity Payments-Hourly Employees	After 1 year-\$0.50/hour After 5 years-\$0.50/hour After 10 years-\$0.50/hour After 15 years-\$0.50/hour After 20 years-\$0.50/hour After 25 years-\$0.50/hour After 30 years-\$0.50/hour	-
Longevity Payments-Salaried Employees	After 5 years-\$750 After 10 years-\$750 After 15 years-\$750 After 20 years-\$750	-



As is the case with the teacher contracts, the contracts and policies of the annexing district will stay in place until appropriately modified. In consideration of the Canaseraga support staff becoming members of the newly merged district, one of the tasks that will have to be accomplished after the annexation is to define salary and benefit levels for the Canaseraga support staff.

Once again, we find that there are differences in the collective bargaining agreements with the support staff unions. However, from the big picture perspective, there do not seem to be any differences that are so significant that concern should be raised. We believe that if a merger were to occur, appropriate accommodations could be made to define the terms and conditions for all support staff in the merged district.

In this chapter, we have discussed the possibility of reducing certain staff positions should the districts decide to merge. The assurances developed by the two boards of education have guaranteed employment for all faculty and staff for a minimum of five years. In addition, these assurances have stated that any staff reduction will be accomplished by attrition. This study projects staffing savings for two teachers of \$161,902 should the two districts decide to merge. Because of the assurances, staff savings have only been estimated for teachers. It should be remembered that this is a conservative estimate of savings. It is quite possible that the real savings could exceed those identified in this study.

This study projects staff savings for two teachers at \$161,902 following a merger. Due to the assurances, staff savings have only been estimated for teachers. This is a conservative estimate and real savings could exceed those identified here.



Chapter 7

Fiscal Condition of the Districts

In addition to enhancing educational opportunities for students, a second major consideration in any discussion of possible district consolidation involves finances. Therefore, this section of the report will provide an overview of the financial condition of each study district and offer insight into the potential financial ramifications should a merger occur.

As Table 7.1 below illustrates, the residents of both Arkport and Canaseraga consistently support annual spending plans put forth by their respective boards of education.

Table 7.1 Budget Vote History									
	Arkport					Canaseraga			
Year	YES	NO	Total	% YES		YES	NO	Total	% YES
2007	261	117	378	69.0%		110	39	149	73.8%
2008	217	132	349	62.2%		111	72	183	60.7%
2009	177	55	232	76.3%		111	48	159	69.8%
2010	178	85	263	67.7%		127	73	200	63.5%
2011	182	112	294	61.9%		84	58	142	59.2%
2012	152	81	233	65.2%		97	37	134	72.4%
2013	143	48	191	74.9%		91	39	130	70.0%
2014	139	34	173	80.3%		95	44	139	68.3%
2015	229	59	288	79.5%		85	27	112	75.9%
2016	236	103	339	69.6%		78	71	149	52.3%
2017	223	54	277	80.5%		100	40	140	71.4%
2018	168	40	208	80.7%		61	22	83	73.5%

Over the past twelve years, the budget vote has passed on the first vote every year in Arkport and in eleven of twelve years in Canaseraga (the 2016 vote required a super majority of 60% to pass). This is a commendable record of support for school district spending plans that has been shown by both communities.



Examination of each district's general fund balance sheets (Table 7.2) shows that both districts had healthy fund balances on June 30, 2017 (Arkport, \$3,536,411; Canaseraga, \$4,016,042). Each district has been able to create and fund reserve accounts for specific purposes such as capital work and employee benefit liabilities. In terms of unassigned fund balances, Arkport had \$383,015 at year's end while Canaseraga's unassigned fund balance was \$361,556. When comparing these unassigned fund balances with the 2017-18 budget for each district, we find that the Arkport unassigned fund balance represents 3.6% of its 2017-18 budget while Canaseraga's unassigned fund balance represents 5% of its 2017-18 budget.

Fund balance management is a critical part of the fiscal responsibility of the district and essential to the long-term fiscal health of the district. Total fund balance is comprised of several different categories identified on the district's balance sheet. These categories are defined as follows:

- Non-spendable – consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.
- Restricted – consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.
- Committed – consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.
- Assigned – consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.



Table 7.2: District General Fund Balance Sheets as of June 30, 2017			
	Arkport	Canaseraga	Combined
ASSETS:			
Unrestricted/Restricted Cash	\$3,620,562	\$3,971,284	\$7,591,846
Accounts receivable		\$37,731	\$37,731
Due from other funds	\$43,785	\$187,236	\$231,021
Due from other governments	\$316,610		\$316,610
State and Federal aid	\$44,948	\$298,913	\$343,861
Total Assets	\$4,025,905	\$4,495,164	\$8,521,068
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
Accounts payable	\$133,770	\$194,466	\$328,236
Accrued Liabilities		\$4,872	\$4,872
Due to other funds	\$10,852	\$6,719	\$17,571
Due to Employee's Retirement Systems		\$22,908	\$22,908
Due to Teacher's Retirement Systems	\$344,872	\$250,157	\$595,029
Total Liabilities	\$489,494	\$479,122	\$968,616
FUND BALANCES			
Nonspendable			
Restricted			
Worker's Compensation Reserve	\$144,119		\$144,119
Unemployment Reserve	\$326,929	\$907,487	\$1,234,416
Reserve for Retirement Contributions		\$442,947	\$442,947
Repairs	\$283,101	\$396,064	\$679,165
Liability	\$32,605	\$236,756	\$269,361
Reserve for Property Loss	\$49,536		\$49,536
Insurance Reserve		\$454,581	\$454,581
Reserve for Tax Certiorari	\$370,000	\$136,328	\$506,328
Reserve for Employee Benefits & Accrued Liabilities	\$576,900	\$66,582	\$643,482
Capital Reserve	\$250,000	\$425,020	\$675,020
Transportation	\$774,166	\$129,804	\$903,970
Total Restricted Fund Balance	\$2,807,356	\$3,195,569	\$6,002,925
Assigned			
Appropriated For Taxes	\$125,000	\$398,540	\$523,540
Encumbrances	\$221,040		\$221,040
Assigned Fund Balance		\$60,377	\$60,377
Total Assigned Fund Balance	\$346,040	\$458,917	\$804,957
Unassigned			
Unassigned Fund Balance	\$383,015	\$361,556	\$744,571
Total Unassigned Fund Balance	\$383,015	\$361,556	\$744,571
Total Fund Balance	\$3,536,411	\$4,016,042	\$7,552,453
Total Liabilities & Fund Balance	\$4,025,905	\$4,495,164	\$8,521,069



- Unassigned – represents the residual classification for the government’s general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. We must caution that the section 1318 of the Real Property Tax law caps school district unassigned fund balances at 4% of the subsequent year’s budget. As noted above, Canaseraga’s unassigned fund balance on 6/30/2017 exceeds the statutory limit.

Other observations should be made about the balance sheet shown above in Table 7.2. Both districts have been very responsible in establishing reserves to ensure the sound fiscal health of the districts. In terms of future capital project initiatives, both districts have funded capital reserve accounts; Arkport at \$250,000 and Canaseraga at \$425,020. Should a merger occur, a total of \$675,020 would reside in the capital reserve account of the merged district and could be used to fund the local share of any future capital project in the merged district.

To summarize balances in other reserve funds on 6/30/17:

Workers’ Compensation – Arkport: \$144,119

Unemployment - Arkport: \$326,929, Canaseraga: \$907,487 Combined: \$1,234,416

Retirement Contributions – Canaseraga: \$442,947

Repairs – Arkport: \$283,101, Canaseraga: \$396,064 Combined: \$679,165

Liability - Arkport: \$32,605, Canaseraga: \$236,756 Combined: \$269,361

Property Loss – Arkport: \$49,536

Insurance – Canaseraga: \$454,581

Tax Certiorari - Arkport: \$370,000, Canaseraga: \$136,328, Combined: \$506,328

Employee Benefit Accrued Liability - Arkport: \$576,900, Canaseraga: \$66,582, Combined: \$643,482

Transportation – Arkport: \$774,166, Canaseraga: \$129,804, Combined: \$903,970

Regional Boards of Cooperative Educational Services (BOCES) provide services to school districts within their geographic region. Both districts are members (component districts) of the Greater Southern Tier (GST) BOCES. GST BOCES provides educational programs such as Career and Technical Education (CTE), alternative education and special education. Administrative support services and professional



development are also provided by BOCES on a cooperative basis. As an incentive for districts to cooperate and share services through BCOES, the state provides a financial incentive to school districts in the form of BOCES aid. The BOCES aid ratio for Arkport is 74.2% and for Canaseraga is 71.2%. The table below provides an overview of some of the administrative and program costs that are part of the service contract that each district has with GST BOCES.

Table 7.3: BOCES Budget 2017-18		
Service	Arkport	Canaseraga
Board Of Education	\$53,771	\$2,150
Business Administration	\$45,615	\$99,222
Tax Collection	\$4,255	
Legal		\$15,060
Personnel/Negotiations	\$8,707	
Public Information & Services		\$1,472
Operation of Plant	\$2,500	\$8,382
Central Printing and Mailing	\$12,920	\$6,509
Central Data Processing	\$1,169	
Admin Charge	\$119,712	\$62,745
Capital	\$44,687	\$23,422
Curriculum Development	\$51,794	\$123,307
Supervision – Regular School	\$32,369	
Research, Planning and Evaluation	\$25,188	
Inservice Training – Instruction	\$31,636	
Teaching - Regular School-GED, Arts in Ed, & Sub Service	\$100,405	\$108,347
Programs/Services for Students with Disabilities	\$646,464	\$375,307
Occupational Education	\$307,500	\$176,977
Teaching - Special Schools-Drivers Ed & Summer School		
School Library & Audiovisual	\$18,948	\$11,784
Computer Assisted Instruction	\$295,210	\$234,946
Guidance	\$10,257	
Psych Services		\$19,618
Social Work Services	\$36,970	
Athletics	\$814	\$1,793
District Transportation Services		\$1,182
Workers Comp Coordination		\$4,473
Health Insurance Coordination		\$2,967
Benefit Coordination	\$11,912	
Total	\$1,862,803	\$1,279,663



Table 7.4 that follows shows the history of each district's total fund balance over the past several years. This, too, is a measure of a district's overall fiscal health. If the fund balance has remained stable or increased, it typically means that there has been prudent fiscal management. The total fund balance for each district has fluctuated over the past five years but has generally trended in a positive direction. Both districts have seen the fund balance increase except for instances when capital reserve funds have been appropriately utilized to fund capital project work authorized by district voters.

Table 7.4 Analysis of Fund Balance								
	Restricted		Assigned		Unassigned		Total Fund Balance	
	Arkport	Canaseraga	Arkport	Canaseraga	Arkport	Canaseraga	Arkport	Canaseraga
2012-13	\$3,364,657	\$3,680,138	\$285,000	\$450,794	\$580,752	\$116,246	\$4,230,409	\$4,247,178
2013-14	\$3,804,391	\$2,204,065	\$245,000	\$656,937	\$321,502	\$267,445	\$4,370,893	\$3,128,447
2014-15	\$3,588,945	\$2,521,116	\$37,000	\$417,111	\$584,023	\$310,913	\$4,209,968	\$3,249,140
2015-16	\$3,911,456	\$2,961,369	\$125,000	\$422,903	\$421,297	\$387,076	\$4,457,753	\$3,771,348
2016-17	\$2,807,356	\$3,195,569	\$346,040	\$458,917	\$383,015	\$361,556	\$3,536,411	\$4,016,042

We have also reviewed the report of the external (independent) auditor for the school year ending June 30, 2017. Arkport's auditor is Amato, Fox & Co, Tonawanda, NY. Canaseraga employs Raymond F. Wager, CPA, P.C. of Henrietta to conduct its audit. These audits examine the financial health of the districts as well as the practices that the school districts employ to securely manage their funds.

The Arkport audit report has no recommendations or concerns noted and the Canaseraga audit report notes only one minor recommendation to improve internal controls over the computer distribution process. These audits illustrate that the two districts are currently in good financial condition, have planned for these challenging fiscal times, and have procedures in place that ensure that the public's money is being well-spent and well-protected.

Having noted the stable condition of the finances in these two districts, it must be understood that school districts are facing extraordinary financial challenges. Even the best-managed school districts that have set aside reserves continue to be challenged with



minimal increases in state revenues, large increases in pension and health care costs, and the property tax levy cap imposed by New York State. Districts are being forced to eliminate programs and downsize staff. Fund balances are being depleted to finance recurring expenses without being replenished. Studies across the state are projecting the year in which school districts will run out of money. School districts in New York State are facing very turbulent financial futures. These are the very real challenges that are facing Arkport and Canaseraga. While the districts have done some very sound financial planning and are in a satisfactory fiscal condition today, the future is challenging at best.

One measure of a district's fiscal condition and its financial commitment to provide a high quality education for its students is the amount of money spent annually. Table 7.5 examines the total approved operating expenses for both districts for the past five years. Approved Operating Expenses are those expenses used for the day-to-day operation of the school, excluding certain expenses. Not included are: capital outlay and debt service for building construction, transportation of pupils, expenditures made to purchase services from a BOCES, or tuition payments to other districts. Monies received as federal aid revenue and state aid for special programs are also deducted from total annual expenditures when computing Approved Operating Expenses. It is important to note that this amount spent is affected by a number of variables such as regional costs, unique equipment purchases, bus purchases, etc.

Table 7.5 Approved Operating Expenditures			
Year	Arkport	Canaseraga	Combined
2012-13	\$6,293,520	\$3,850,604	\$10,144,124
2013-14	\$6,446,512	\$4,258,931	\$10,705,443
2014-15	\$6,716,534	\$4,135,574	\$10,852,108
2015-16	\$6,917,068	\$4,215,500	\$11,132,568
2016-17	\$7,395,859	\$4,166,719	\$11,562,578

This table shows that Arkport increased its operating expenses annually over five years. Canaseraga, however, has seen slight fluctuations in the operating expenses in the past four years. It should be noted that the approved operating expense for Canaseraga is

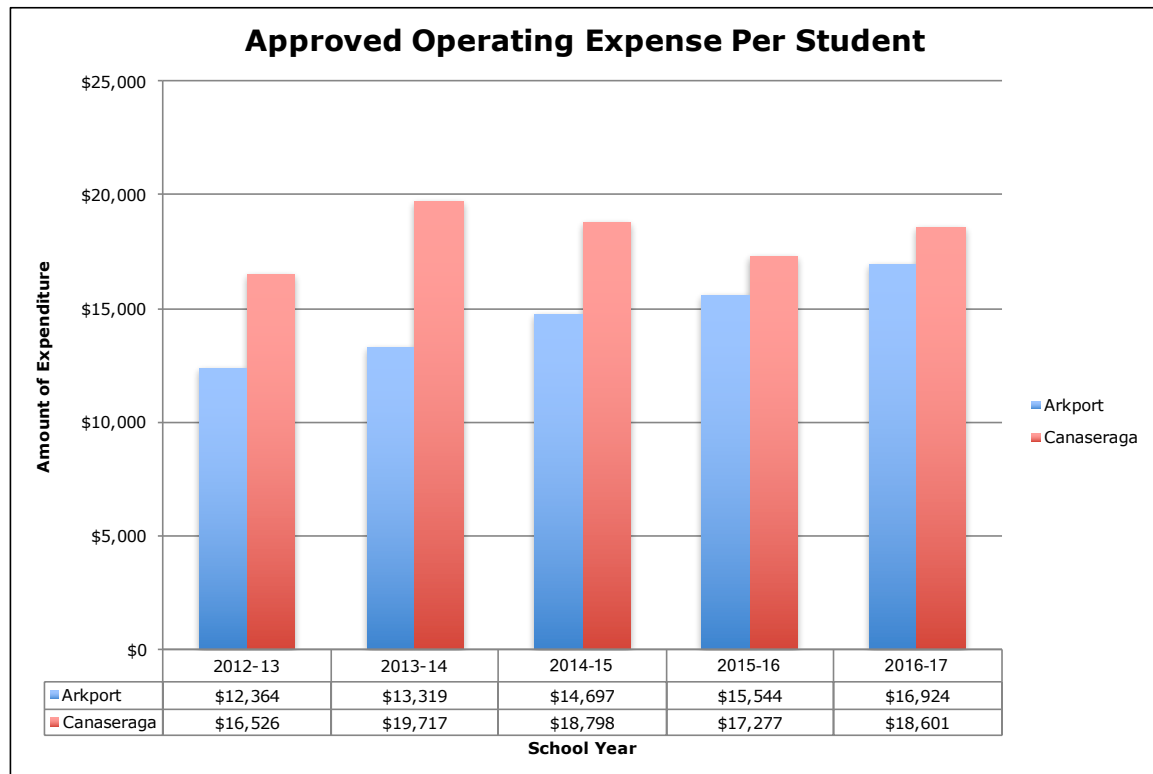


less in 2016-17 than it was in 2013-14. On average, the Arkport approved operating expense has increased by 3.5% each year and Canaseraga has increased by an average of 1.6% annually.

In order to compare school spending between the two districts in a more equitable fashion, Table 7.6 is presented to examine the operating expenses per student.

Table 7.6 Approved Operating Expenditures Per Student			
Year	Arkport	Canaseraga	Combined*
2012-13	\$12,364	\$16,526	\$13,671
2013-14	\$13,319	\$19,717	\$15,293
2014-15	\$14,697	\$18,798	\$16,030
2015-16	\$15,544	\$17,277	\$16,158
2016-17	\$16,924	\$18,601	\$17,493

*Combined Approved Operating Expenditures for both districts / Combined enrollments of Arkport and Canaseraga



As Table 7.6 shows, over the past five years, Canaseraga's operating expense per pupil is consistently higher than Arkport's. This is to be expected given the number of pupils enrolled at Canaseraga is considerably less than Arkport's enrollment. The graph



illustrates that gap between the per pupil spending of the districts is shrinking. This is largely a result of a greater decline in enrollment at Arkport over the five-year review period. Arkport's enrollment declined by 11.6% while the Canaseraga enrollment declined by only 4.3%. Given the wide range of operating expenses per pupil in school districts across the state, the spending levels of these two districts are very similar.

Theoretically, state aid to education in New York is supposed to help less wealthy districts derive more fiscal equity with those districts that have greater fiscal capacity. To some degree this occurs. However, the system is not perfect. It is important to examine how much state support each district receives. The table below illustrates the state aid that Arkport and Canaseraga have received over the past six years.

Table 7.7 State Aid			
Year	Arkport	Canaseraga	Combined
2012-13	\$5,659,401	\$4,084,284	\$9,743,685
2013-14	\$5,919,590	\$4,271,322	\$10,190,912
2014-15	\$6,063,632	\$4,395,597	\$10,459,229
2015-16	\$6,354,044	\$4,566,275	\$10,920,319
2016-17	\$6,083,787	\$4,416,900	\$10,500,687
2017-18	\$6,309,986	\$4,402,089	\$10,712,075

As can be seen from Table 7.7, state aid generally increased for both districts from 2012-13 to 2017-18 although state aid decreased for Arkport in 2016-17 and for Canaseraga in 2016-17 and 2017-18.

Table 7.7 includes all types of state aid including building aid. Building aid can fluctuate from year to year and often accounts for a significant amount of the total state aid and is aid generated for specific capital project expenses previously approved by district voters. Therefore, it is also useful to review the total state aid for each district minus building aid as presented in Table 7.8.



Table 7.8 Total State Aid without Building Aid			
Year	Arkport	Canaseraga	Combined
2012-13	\$4,810,524	\$3,355,446	\$8,165,970
2013-14	\$4,947,121	\$3,556,192	\$8,503,313
2014-15	\$5,085,515	\$3,639,505	\$8,725,020
2015-16	\$5,395,158	\$3,769,830	\$9,164,988
2016-17	\$5,532,199	\$3,776,851	\$9,309,050
2017-18	\$5,768,029	\$3,925,565	\$9,693,594

The exclusion of building aid in this analysis changes the overall state aid trend in both districts. Without building aid, both districts show some increase in state aid each year from 2012-13 to 2017-18

It is also important to examine the amount of state aid received per student in order to get a more accurate comparison between the two districts. Table 7.9 provides these data.

Table 7.9 State Aid per Student			
Year	Arkport	Canaseraga	Combined*
2012-13	\$11,119	\$17,529	\$13,132
2013-14	\$12,231	\$19,775	\$14,558
2014-15	\$13,268	\$19,980	\$15,449
2015-16	\$14,279	\$18,714	\$15,850
2016-17	\$13,922	\$19,718	\$15,886
2017-18	\$14,022	\$19,740	\$15,917

*Combined Total State Aid for both districts / Combined enrollments of Arkport and Canaseraga

State aid per student increased for Arkport in the first four years of the review period but has decreased over the past two years. State aid per student for Canaseraga has fluctuated slightly but has stayed generally flat for the last five years. In Arkport, this is a result of an 11.5% increase in state aid from 2012-13 to 2017-18 and an 11.6% decline in student enrollment. The combined effect is a notable increase in the state aid per enrolled student. Both state aid and student enrollment in Canaseraga have seen much less change over this six-year period resulting in little change in state aid per enrolled student.



Table 7.10 documents the state aid per enrolled student with the exclusion of building aid.

Table 7.10 State Aid without Building Aid per Student			
Year	Arkport	Canaseraga	Combined*
2012-13	\$9,451	\$14,401	\$11,005
2013-14	\$10,221	\$16,464	\$12,148
2014-15	\$11,128	\$16,543	\$12,888
2015-16	\$12,124	\$15,450	\$13,302
2016-17	\$12,659	\$16,861	\$14,083
2017-18	\$12,818	\$17,603	\$14,404

*Combined Total State Aid without Building Aid for both districts / Combined enrollments of Arkport and Canaseraga

In this analysis, the state aid without building aid per student has increased in all five years for Arkport; a different result from what is illustrated in Table 7.9. The pattern of fluctuation with Canaseraga seen in Table 7.9 also continues here.



State foundation aid to schools is driven in part by the amount of property wealth in a district and the amount of personal income behind each student as compared with the state average. These wealth indices are weighted equally and are called the Combined Wealth Ratio. The district of average wealth in the state has a Combined Wealth Ratio of 1.0. The Combined Wealth Ratio for Arkport is .570 and it is .531 for Canaseraga. In the case of both Arkport and Canaseraga, this Combined Wealth Ratio is derived by district income wealth and district property wealth that are both below the state average.

Table 7.11 further illustrates the dependence of both Arkport and Canaseraga on state aid as a source of revenue. State aid revenue represents more than two-thirds of the total revenue in both Arkport and Canaseraga.

Table 7.11: Revenue Sources

Arkport				
	State	Local	Federal	Total
2012-13	\$6,496,623	\$2,797,426	\$318,896	\$9,612,945
2013-14	\$6,771,163	\$2,933,916	\$278,064	\$9,983,143
2014-15	\$6,894,123	\$2,992,424	\$217,682	\$10,104,229
2015-16	\$7,103,135	\$3,095,751	\$230,144	\$10,429,030
2016-17	\$6,829,412	\$3,109,858	\$234,069	\$10,173,339
Average	67.8%	29.7%	2.5%	

Canaseraga				
	State	Local	Federal	Total
2012-13	\$4,459,250	\$1,576,136	\$292,031	\$6,327,417
2013-14	\$4,698,431	\$1,730,193	\$235,087	\$6,663,711
2014-15	\$4,699,552	\$1,768,346	\$304,322	\$6,772,220
2015-16	\$4,977,409	\$1,765,672	\$246,825	\$6,989,906
2016-17	\$4,776,737	\$1,860,396	\$226,448	\$6,863,581
Average	70.2%	25.9%	3.9%	

Combined				
	State	Local	Federal	Total
2012-13	\$10,955,873	\$4,373,562	\$610,927	\$15,940,362
2013-14	\$11,469,594	\$4,664,109	\$513,151	\$16,646,854
2014-15	\$11,593,675	\$4,760,770	\$522,004	\$16,876,449
2015-16	\$12,080,544	\$4,861,423	\$476,969	\$17,418,936
2016-17	\$11,606,149	\$4,970,254	\$460,517	\$17,036,920
Average	68.8%	28.2%	3.1%	

For purposes of this study, we will examine the property wealth of the two districts and illustrate that information in Table 7.12 that follows.

Table 7.12: Full Property Value			
Year	Arkport	Canaseraga	Combined
2012-13	\$157,725,989	\$92,568,320	\$250,294,309
2013-14	\$158,284,379	\$93,791,948	\$252,076,327
2014-15	\$161,202,581	\$94,471,413	\$255,673,994
2015-16	\$161,862,718	\$98,994,013	\$260,856,731
2016-17	\$162,981,540	\$102,151,926	\$265,133,466
2017-18	\$166,585,738	\$105,141,607	\$271,727,345

In examining the full value property wealth data for the two districts, we find that the districts are similar. Both districts have experienced an increase from 2012-13 to 2017-18 – Arkport by 5.6% and Canaseraga by 13.6%.

We now look at the property value per enrolled student in the following Table 7.13.

Table 7.13: Full Property Value per Student			
Year	Arkport	Canaseraga	Combined*
2012-13	\$309,874	\$397,289	\$337,324
2013-14	\$327,034	\$434,222	\$360,109
2014-15	\$352,741	\$429,416	\$377,657
2015-16	\$363,736	\$405,713	\$378,602
2016-17	\$372,955	\$456,035	\$401,110
2017-18	\$370,191	\$471,487	\$403,755

*Combined Full Property Value for both districts / Combined enrollments of Arkport and Canaseraga

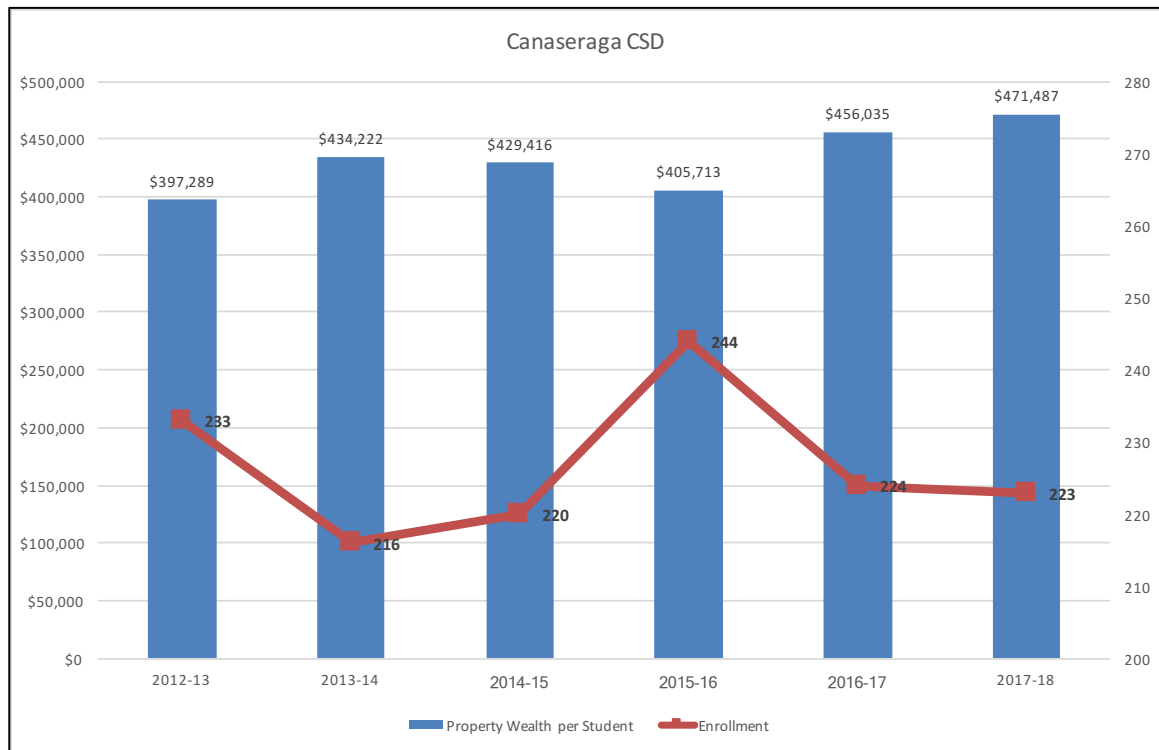
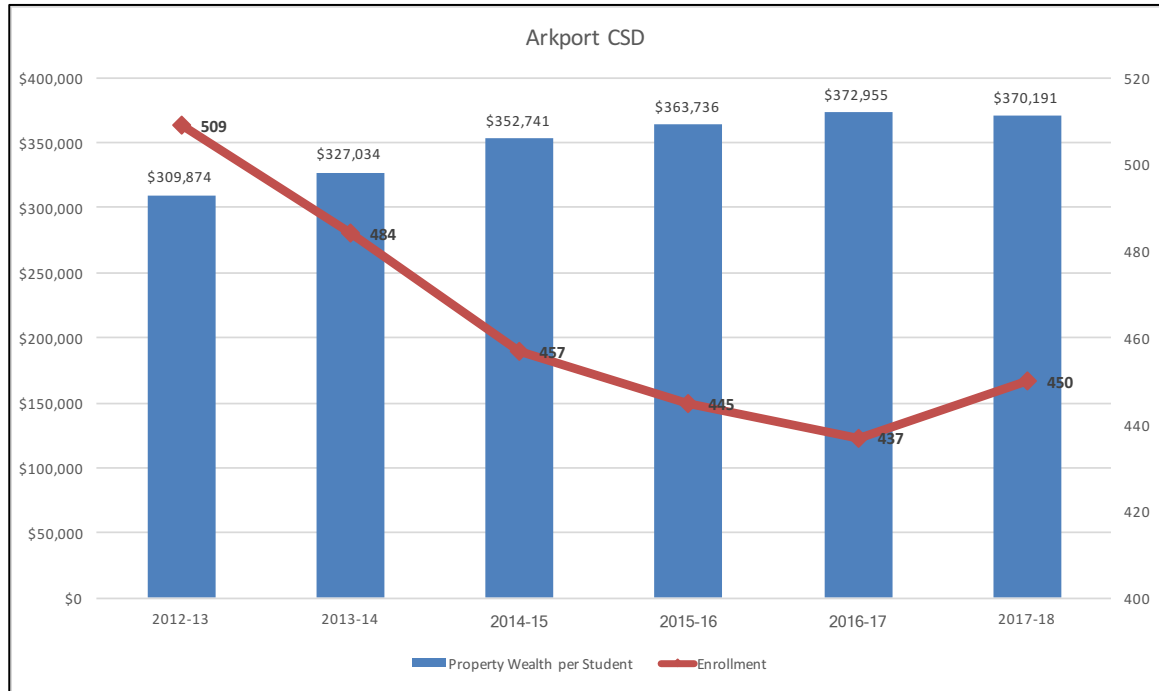


Table 7.13 shows that there is consistently more property wealth per student in Canaseraga than in Arkport over the past six years. This is primarily a result of smaller enrollment in Canaseraga. The data above again illustrates that the districts are very

similar.

We now look at the property tax levy for each of the districts in the following, Table 7.14.

Table 7.14 Property Tax Levy			
Year	Arkport	Canaseraga	Combined
2012-13	\$3,237,920	\$1,773,175	\$5,011,095
2013-14	\$3,276,977	\$1,856,973	\$5,133,950
2014-15	\$3,296,896	\$1,884,085	\$5,180,981
2015-16	\$3,354,997	\$1,923,771	\$5,278,768
2016-17	\$3,443,046	\$1,936,312	\$5,379,358
2017-18	\$3,503,283	\$1,966,007	\$5,469,290

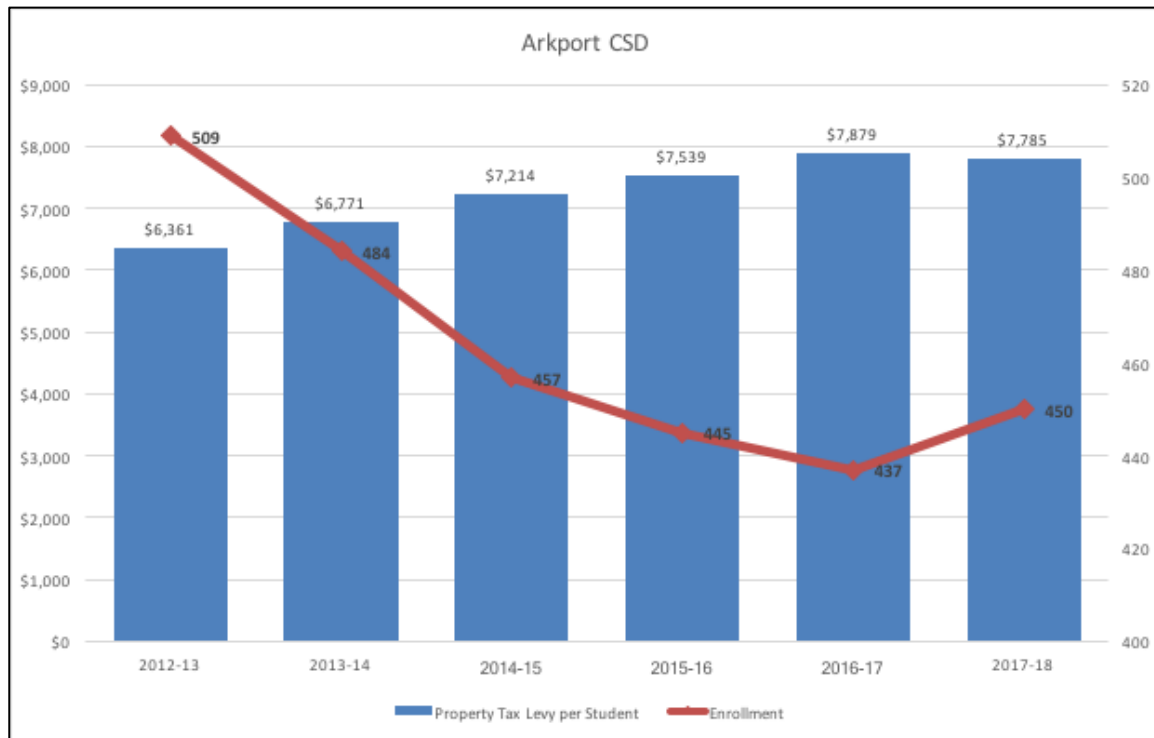
Both Arkport (average +1.4% annually) and Canaseraga (average +1.8% annually) have shown a steady but gradual tax levy increase over the past five years. Table 7.15 shows the tax levy per student for the two districts.

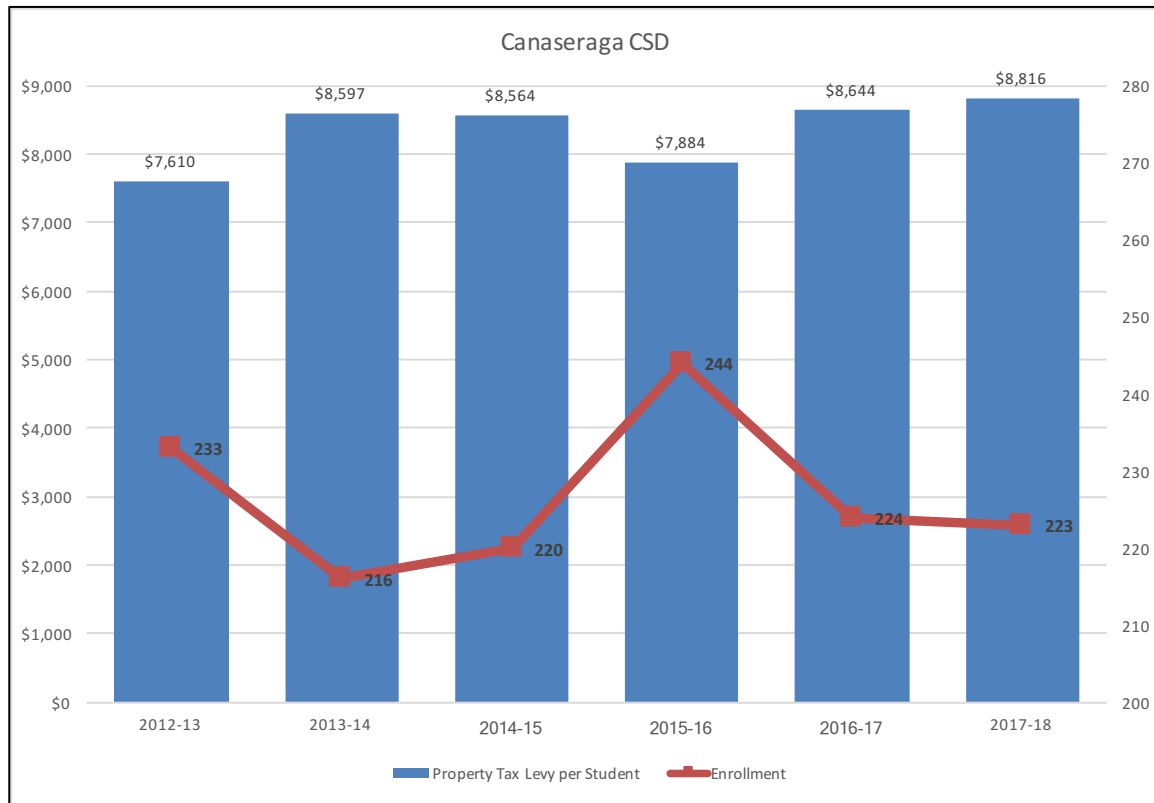
Table 7.15 Property Tax Levy per Student			
Year	Arkport	Canaseraga	Combined*
2012-13	\$6,361	\$7,610	\$6,753
2013-14	\$6,771	\$8,597	\$7,334
2014-15	\$7,214	\$8,564	\$7,653
2015-16	\$7,539	\$7,884	\$7,661
2016-17	\$7,879	\$8,644	\$8,138
2017-18	\$7,785	\$8,816	\$8,127

*Combined Property Tax Levy for both districts / Combined enrollments of Arkport and Canaseraga

In looking at the tax levy per student, we notice that the tax levy per student has consistently increased in Arkport (with the exception of 2017-18) while the tax levy per student in Canaseraga has been up and down. Over the six-year period studied, the levy per student has increased by 22.4% in Arkport and by 15.8% in Canaseraga. While the average annual increase in the total tax levy was less in Arkport than Canaseraga, the average annual increase in the tax levy per student is greater in Arkport than in Canaseraga. Once again, this can be attributed to the more rapid decline in student population in Arkport compared with Canaseraga.

In looking at the tax levy per student, we notice that the tax levy per student has consistently increase in Arkport while the tax levy per student in Canaseraga has been up and down.





Finally, with respect to taxes, we examine the true value tax rates of both districts in the following Table 7.16. True value tax rates are the only way to compare one district with another because of varying assessment practices. These tax rates are not necessarily the same rates that a property owner would see on a school tax bill in either district; however, true tax rates are valid for comparison purposes across districts.

Table 7.16 Property Tax Rates on True Value			
Year	Arkport	Canaseraga	Combined*
2012-13	\$20.53	\$19.16	\$20.02
2013-14	\$20.70	\$19.80	\$20.37
2014-15	\$20.45	\$19.94	\$20.26
2015-16	\$20.73	\$19.43	\$20.24
2016-17	\$21.13	\$18.96	\$20.29
2017-18	\$21.03	\$18.70	\$20.13

*Calculated using the Combined Property Full Value and Combined Property Tax Levy for both districts.

As can be seen from Table 7.16 above, the tax rates on true value in both districts have fluctuated over the past six years. From 2012-13 to 2017-18, the tax rate on true value in Arkport has increased by 2.4% while the rate in Canaseraga has decreased by 2.4%. If the districts had merged on July 1, 2017, the combined tax rate for 2017-18 would have been \$20.13 per thousand with all other things remaining the same (i.e., no additional incentive aid used to reduce taxes).

It is important for each district to know the extent of capital debt the other district would bring to a merger if it were to occur.

It is important for each district to know the extent of capital debt the other district would bring to a merger if it were to occur. The following tables (7.17 and 7.18) show the schedule of indebtedness each of the districts currently holds.

Arkport has \$13,028,637 in principal and interest (P+I) payments due over the 15-year period shown (\$783,860 local share) and will be retired in 2041 while Canaseraga's capital debt is \$6,757,160 (\$683,082 local share) and will be retired in 2031.



Table 7.17 Arkport Building Debt					
Year Ending June 30	Principal	Interest	Annual Total P+I	Amortized Building Aid	Estimated Local Share
2017	\$355,000	\$212,063	\$567,063	\$539,114	\$27,949
2018	\$380,000	\$177,387	\$557,387	\$539,756	\$17,631
2019	\$420,000	\$265,225	\$685,225	\$572,320	\$112,905
2020	\$520,000	\$384,913	\$904,913	\$791,799	\$113,114
2021	\$770,000	\$369,482	\$1,139,482	\$1,029,281	\$110,201
2022	\$795,000	\$343,219	\$1,138,219	\$1,029,281	\$108,938
2023	\$750,000	\$314,494	\$1,064,494	\$1,029,281	\$35,213
2024	\$785,000	\$288,269	\$1,073,269	\$1,029,281	\$43,988
2025	\$805,000	\$260,807	\$1,065,807	\$1,029,281	\$36,526
2026	\$805,000	\$231,169	\$1,036,169	\$1,001,867	\$34,302
2027	\$635,000	\$201,307	\$836,307	\$812,199	\$24,108
2028	\$650,000	\$179,407	\$829,407	\$812,199	\$17,208
2029	\$550,000	\$156,919	\$706,919	\$687,620	\$19,299
2030	\$575,000	\$137,294	\$712,294	\$670,749	\$41,545
2031	\$595,000	\$116,682	\$711,682	\$670,749	\$40,933
Total	\$9,390,000	\$3,638,637	\$13,028,637	\$12,244,777	\$783,860

Table 7.18
Canaseraga Building Debt

Year Ending June 30	Principal	Interest	Annual Total P+I	Amortized Building Aid	Estimated Local Share
2017	\$380,000	\$140,331	\$520,331	\$476,525	\$43,806
2018	\$390,000	\$132,731	\$522,731	\$476,525	\$46,206
2019	\$395,000	\$124,931	\$519,931	\$476,525	\$43,406
2020	\$405,000	\$117,031	\$522,031	\$476,525	\$45,506
2021	\$415,000	\$108,931	\$523,931	\$476,525	\$47,406
2022	\$425,000	\$100,631	\$525,631	\$476,525	\$49,106
2023	\$430,000	\$92,131	\$522,131	\$476,525	\$45,606
2024	\$440,000	\$82,994	\$522,994	\$476,525	\$46,469
2025	\$450,000	\$73,094	\$523,094	\$476,525	\$46,569
2026	\$460,000	\$62,406	\$522,406	\$476,525	\$45,881
2027	\$450,000	\$48,606	\$498,606	\$450,633	\$47,973
2028	\$265,000	\$35,106	\$300,106	\$251,137	\$48,969
2029	\$270,000	\$27,156	\$297,156	\$251,137	\$46,019
2030	\$225,000	\$19,056	\$244,056	\$202,356	\$41,700
2031	\$180,000	\$12,025	\$192,025	\$153,574	\$38,451
Total	\$5,580,000	\$1,177,160	\$6,757,160	\$6,074,087	\$683,082

The current building aid ratio for Arkport is 84.2% while the building aid ratio for Canaseraga is 85.7%. This means that the state reimburses Arkport \$0.842 and Canaseraga \$0.857 on every dollar spent for approved building project expenses. When school districts combine, two state financial incentives exist. For new construction, the state will enhance the higher of the former district's building aid ratio by an additional 30%, up to a maximum of 95% of all approved capital costs or up to 98% for high needs districts. Canaseraga is currently a high needs district while Arkport is not. Based on information provided by NYSED, the newly-formed district following an annexation would likely be treated as a high needs district. This means that any new approved capital construction in a combined district would be aided at the maximum 98% for a high needs district (.857 building aid ratio of Canaseraga X 30% added to its 85.7% current aid percentage = 98% cap). This incentive exists for a period of ten years from

the official date of the annexation. In addition, as noted earlier in this chapter, should the combined district undertake a new capital project, a capital reserve account in the amount of \$675,020 would also exist.

The second financial incentive relating to facilities that the state provides for merged districts pertains to existing capital debt. In this situation, the state will determine the total capital debt of the combined district and will pay state aid at the higher of the two previous districts' building aid ratios. This means that the capital debt that the state is now aiding at Arkport's current building aid ratio (.842) would be aided at Canaseraga's higher current building aid ratio (.857) if the two districts combined. Table 7.19 shows the history of building aid ratios for both study districts.

Table 7.19 Building Aid Ratios		
Arkport	Canaseraga	Voter Approval Date
0.842	0.821	prior to 7/1/98
0.942	0.921	on or after 7/1/1998 but prior to 6/30/2000
0.842	0.821	on or after 7/1/2000 but prior to 6/30/2005
0.842	0.857	on or after 7/1/2005

As mentioned frequently in this report, New York State provides significant financial incentives for school districts that merge. In addition to the building aid incentives mentioned above, the state also provides reorganization incentive operating aid. This reorganization incentive operating aid formula is based on the 2006-07 operating aid for each district. For Arkport, this operating aid is \$2,430,427 and for Canaseraga the 2006-07 operating aid is \$1,371,089. In calculating the incentive operating aid, the state adds the operating aids of the two districts together and then multiplies this aid by 40% for each of the first five years after the merger. Starting in year six, the incentive operating aid decreases by 4% a year for the next nine years until year 15 when the incentive operating aid runs out. Table 7.20 below shows the incentive operating aid that would be paid to the merged district. As can be seen from this table, a merged district of Arkport and Canaseraga would generate \$14,445,761 in additional state aid over the next fourteen years.

Table 7.20 Incentive Operating Aid for Arkport & Canaseraga					
Year	Arkport 2006-07 Operating Aid	Canaseraga 2006-07 Operating Aid	Combined 2006-07 Operating Aid	Incentive Operating Aid %	Incentive Operating Aid
2019-20 (1)	\$2,430,427	\$1,371,089	\$3,801,516	40%	\$1,520,606
2020-21 (2)	\$2,430,427	\$1,371,089	\$3,801,516	40%	\$1,520,606
2021-22 (3)	\$2,430,427	\$1,371,089	\$3,801,516	40%	\$1,520,606
2022-23 (4)	\$2,430,427	\$1,371,089	\$3,801,516	40%	\$1,520,606
2023-24 (5)	\$2,430,427	\$1,371,089	\$3,801,516	40%	\$1,520,606
2024-25 (6)	\$2,430,427	\$1,371,089	\$3,801,516	36%	\$1,368,546
2025-26 (7)	\$2,430,427	\$1,371,089	\$3,801,516	32%	\$1,216,485
2026-27 (8)	\$2,430,427	\$1,371,089	\$3,801,516	28%	\$1,064,424
2027-28 (9)	\$2,430,427	\$1,371,089	\$3,801,516	24%	\$912,364
2028-29 (10)	\$2,430,427	\$1,371,089	\$3,801,516	20%	\$760,303
2029-30 (11)	\$2,430,427	\$1,371,089	\$3,801,516	16%	\$608,243
2030-31 (12)	\$2,430,427	\$1,371,089	\$3,801,516	12%	\$456,182
2031-32 (13)	\$2,430,427	\$1,371,089	\$3,801,516	8%	\$304,121
2032-33 (14)	\$2,430,427	\$1,371,089	\$3,801,516	4%	\$152,061
2033-34 (15)	\$2,430,427	\$1,371,089	\$3,801,516	0%	\$0
				TOTAL	\$14,445,761

Graphically, the gradual weaning away of the incentive aid is illustrated below.

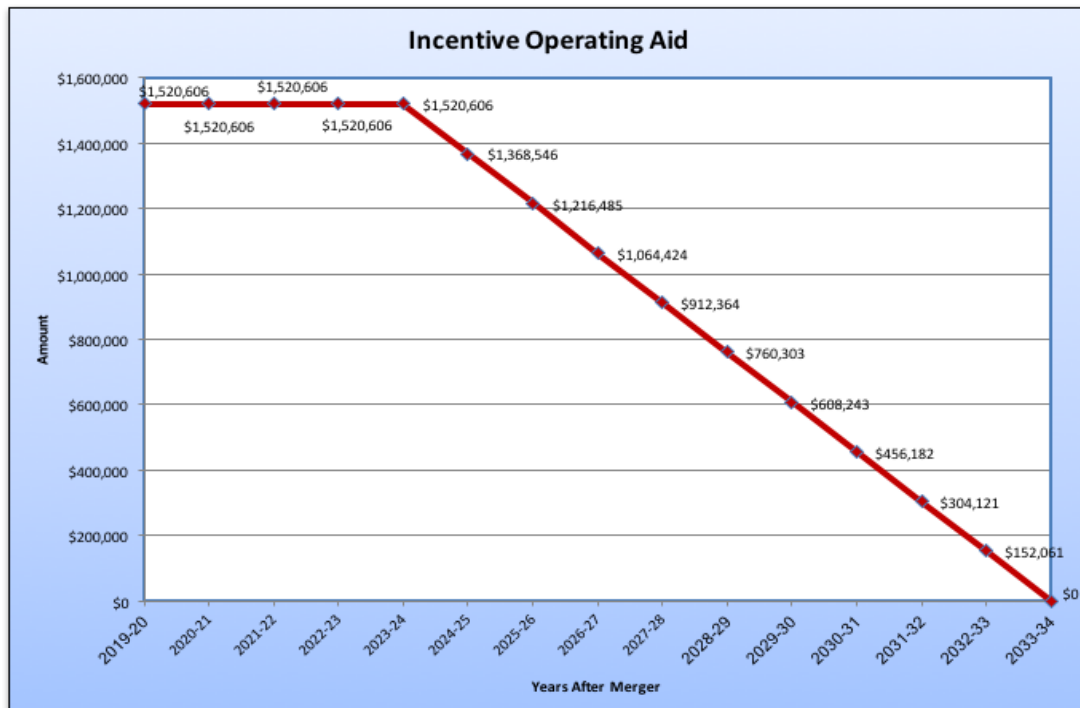


Table 7.21 that follows shows the impact of applying the incentive operating aid to the true value tax rate. Without the incentive operating aid, the tax rate in the merged district is projected to be \$20.13 per thousand in the first year of a merger. This would likely represent a tax *increase* for residents of Canaseraga and a tax *decrease* for Arkport property owners. Applying all of the incentive operating aid to the tax levy would reduce the true tax rate to \$14.61 for the first year of a merged district. If the districts merge in 2019-20, and if all of the incentive operating aid is used to reduce the local tax levy, the true value tax rate would decrease for both districts, more so however for Arkport residents than Canaseraga taxpayers.

In examining Table 7.21, it should be noted that **the chart is for illustrative purposes only** for it presents the impact of using all incentive operating aid as it declines over time to reducing the property tax levy. The full value property wealth presented below reflects an assumed 1.5% increase each year as does the property tax levy.

Table 7.21 Impact of 100% Incentive Operating Aid on True Tax Rate							
Year of Merger	Full Value Property Wealth	Tax Levy w/o IOA	True Tax Rate w/o IOA	Incentive Operating Aid	Tax Levy with IOA	True Tax Rate with IOA	Change in Tax Rate From Merged District Tax Rate
2019-20 (1)	\$275,803,255	\$5,551,329	\$20.13	\$1,520,606	\$4,030,723	\$14.61	-\$5.51
2020-21 (2)	\$279,940,304	\$5,634,599	\$20.13	\$1,520,606	\$4,113,993	\$14.70	-\$5.43
2021-22 (3)	\$284,139,409	\$5,719,118	\$20.13	\$1,520,606	\$4,198,512	\$14.78	-\$5.35
2022-23 (4)	\$288,401,500	\$5,804,905	\$20.13	\$1,520,606	\$4,284,299	\$14.86	-\$5.27
2023-24 (5)	\$292,727,522	\$5,891,979	\$20.13	\$1,520,606	\$4,371,372	\$14.93	-\$5.19
2024-25 (6)	\$297,118,435	\$5,980,358	\$20.13	\$1,368,546	\$4,611,813	\$15.52	-\$4.61
2025-26 (7)	\$301,575,212	\$6,070,064	\$20.13	\$1,216,485	\$4,853,579	\$16.09	-\$4.03
2026-27 (8)	\$306,098,840	\$6,161,115	\$20.13	\$1,064,424	\$5,096,690	\$16.65	-\$3.48
2027-28 (9)	\$310,690,322	\$6,253,531	\$20.13	\$912,364	\$5,341,168	\$17.19	-\$2.94
2028-29 (10)	\$315,350,677	\$6,347,334	\$20.13	\$760,303	\$5,587,031	\$17.72	-\$2.41
2029-30 (11)	\$320,080,937	\$6,442,544	\$20.13	\$608,243	\$5,834,302	\$18.23	-\$1.90
2030-31 (12)	\$324,882,151	\$6,539,183	\$20.13	\$456,182	\$6,083,001	\$18.72	-\$1.40
2031-32 (13)	\$329,755,384	\$6,637,270	\$20.13	\$304,121	\$6,333,149	\$19.21	-\$0.92
2032-33 (14)	\$334,701,714	\$6,736,829	\$20.13	\$152,061	\$6,584,769	\$19.67	-\$0.45
2033-34 (15)	\$339,722,240	\$6,837,882	\$20.13	\$0	\$6,837,882	\$20.13	\$0.00

It is rare that a merged school district would apply all of its incentive operating aid to reduce taxes, and we would not recommend such an action. There is no question that given the current state of school district finances, residents are keenly interested in knowing how financial incentives will impact their taxes. However, voters are also interested in knowing how the district's academic and extra-curricular program can be improved and how taxes can be stabilized over an extended period of time. While decisions about the allocation of resources are left solely to the discretion of the Arkport Board of Education, it is not unusual for boards to initially consider dividing the incentive operating aid into three relatively equal priorities. These priorities are:

1. Using funds to pay for transition costs and starting up new programs; there are always costs that exist when two school districts merge. These costs may include starting new academic programs, starting new extra-curricular programs, adjusting salaries, buying new uniforms, developing a new policy manual, etc.
2. Using aid to fund reserves to ensure the long-term fiscal stability of the merged district; assuming an allocation of 1/3 of incentive operating aid to each of the three priorities, \$506,818 would be available in each of the first five years for developing a long term financial strategy to fund reserves in a way that would assist in providing long term stability of the merged district's finances. Starting in year six, and for each year thereafter for the next nine years, the incentive operating aid from the state decreases by 4%. If prudent planning has not been done in advance, this reduction in incentive operating aid will result in significant tax increases for the residents.
3. Using funds to reduce taxes. In each of the first five years, \$506,818 would be used to reduce the local tax levy. Starting in year six, this amount would decrease as described above. Table 7.19 that follows shows the effect of applying 1/3 of the incentive operating aid to reduce local taxes. In this example, both districts would see a reduction to the current tax rate on true value.

Table 7.22
Impact of 33.3% Incentive Operating Aid on True Tax Rate

Year of Merger	Full Value Property Wealth	Tax Levy w/o IOA	True Tax Rate w/o IOA	Incentive Operating Aid	Tax Levy with IOA	True Tax Rate with IOA	Change in Tax Rate from Merged District Tax Rate
2019-20 (1)	\$275,803,255	\$5,551,329	\$20.13	\$506,818	\$5,044,511	\$18.29	-\$1.84
2020-21 (2)	\$279,940,304	\$5,634,599	\$20.13	\$506,818	\$5,127,781	\$18.32	-\$1.81
2021-22 (3)	\$284,139,409	\$5,719,118	\$20.13	\$506,818	\$5,212,300	\$18.34	-\$1.78
2022-23 (4)	\$288,401,500	\$5,804,905	\$20.13	\$506,818	\$5,298,087	\$18.37	-\$1.76
2023-24 (5)	\$292,727,522	\$5,891,979	\$20.13	\$506,818	\$5,385,161	\$18.40	-\$1.73
2024-25 (6)	\$297,118,435	\$5,980,358	\$20.13	\$456,136	\$5,524,222	\$18.59	-\$1.54
2025-26 (7)	\$301,575,212	\$6,070,064	\$20.13	\$405,454	\$5,664,609	\$18.78	-\$1.34
2026-27 (8)	\$306,098,840	\$6,161,115	\$20.13	\$354,773	\$5,806,342	\$18.97	-\$1.16
2027-28 (9)	\$310,690,322	\$6,253,531	\$20.13	\$304,091	\$5,949,440	\$19.15	-\$0.98
2028-29 (10)	\$315,350,677	\$6,347,334	\$20.13	\$253,409	\$6,093,925	\$19.32	-\$0.80
2029-30 (11)	\$320,080,937	\$6,442,544	\$20.13	\$202,727	\$6,239,817	\$19.49	-\$0.63
2030-31 (12)	\$324,882,151	\$6,539,183	\$20.13	\$152,045	\$6,387,137	\$19.66	-\$0.47
2031-32 (13)	\$329,755,384	\$6,637,270	\$20.13	\$101,364	\$6,535,907	\$19.82	-\$0.31
2032-33 (14)	\$334,701,714	\$6,736,829	\$20.13	\$50,682	\$6,686,147	\$19.98	-\$0.15
2033-34 (15)	\$339,722,240	\$6,837,882	\$20.13	\$0	\$6,837,882	\$20.13	\$0.00

Finally, it is very common to realize significant staff salary and fringe benefit savings in a merger. At the same time, however, it has also been fairly commonplace to level up salaries. Leveling up is the term that is used when staff from the lower paying district in a merger are compensated on the salary schedule of the higher paying school district in the merger. It should be clearly understood that there is no requirement that this leveling up process to occur nor that the process, if implemented, occur in one year. Oftentimes however, the process of leveling up salaries is funded by using a portion of the incentive operating aid.

We now look to summarize the total financial impact on the merged school district in Table 7.23. In preparing this summary, the following factors will be examined:

- Incentive Operating Aid - extra state aid that the districts would receive by merging. For this summary, we are assuming 33.3% of this incentive aid is used to reduce the local property tax levy. Using this amount of incentive aid, both Arkport and

- Canaseraga taxpayers would see a reduction from their current property tax rate. It should be noted that the Arkport Board of Education may choose to apply more or less incentive aid to the property tax levy.

- Incentive Building Aid - additional state building aid the merged district would receive to assist in paying off their existing building debt.

- Potential staff reductions - positions that could be eliminated as a result of a merger.

- Additional Transportation Aid – additional state transportation aid the merged district would receive due to the addition of a shuttle bus run to believe students between district buildings.

- Budget efficiencies due to the merger - legal and auditing services, memberships, dues, and other budgetary duplications that can be eliminated because of the merger. (Appendix B).

- Loss of BOCES aid - to reflect the loss of BOCES aid that the merged district would not receive if BOCES services are reduced as a result of budget efficiencies in a merged district.

- Additional transportation expense – estimated cost for additional shuttle bus run to transport students between district buildings.

- Leveling up salaries - increasing teacher salaries and corresponding benefits from the lower paid district to the higher district's salary schedule.

In calculating the financial impact of these items, some assumptions are made:

1. The savings due to budget efficiencies have been increased annually by 2%.
2. The savings that are realized from the reduction of teaching positions and restructuring the administrative staff as well as the additional costs for leveling up teacher salaries have all been increased by 2% annually.
3. The loss of BOCES aid has also been increased by 2% annually to match the corresponding increase in expense reflected in the budget efficiencies.

Table 7.23 that follows provides a complete look at the financial impact of the merger based on the above assumptions.

Table 7.23-Summary Financial Analysis for the Merged District (33% Incentive Aid Applied)										
Year	33.3% Incentive Operating Aid	Additional Building Aid	*Annual Staff Reduction & Savings	Additional Transportation Aid	Budget Efficiencies		Loss of BOCES Aid	Additional Transportation Shuttle Costs	*Leveling Up of Teacher Salaries and Benefits	Total
2019-20 (1)	\$506,818	\$13,574	\$161,902	\$0	\$113,244		\$45,323	\$53,897	\$96,014	\$600,304
2020-21 (2)	\$506,818	\$17,092	\$165,140	\$45,489	\$115,509		\$46,229	\$54,706	\$97,934	\$651,179
2021-22 (3)	\$506,818	\$17,073	\$168,443	\$46,172	\$117,819		\$47,154	\$55,526	\$99,893	\$653,752
2022-23 (4)	\$506,818	\$15,967	\$171,812	\$46,864	\$120,175		\$48,097	\$56,359	\$101,891	\$655,290
2023-24 (5)	\$506,818	\$16,099	\$175,248	\$47,567	\$122,579		\$49,059	\$57,205	\$103,929	\$658,119
2024-25 (6)	\$456,136	\$15,987	\$178,753	\$48,281	\$125,031		\$50,040	\$33,444	\$106,007	\$634,696
2025-26 (7)	\$405,454	\$15,543	\$182,328	\$28,227	\$127,531		\$51,041	\$34,113	\$108,127	\$565,802
2026-27 (8)	\$354,773	\$12,545	\$185,975	\$28,791	\$130,082		\$52,062	\$34,795	\$110,290	\$515,018
2027-28 (9)	\$304,091	\$12,441	\$189,694	\$29,367	\$132,683		\$53,103	\$35,491	\$112,496	\$467,187
2028-29 (10)	\$253,409	\$10,604	\$193,488	\$29,955	\$135,337		\$54,165	\$36,201	\$114,746	\$417,681
2029-30 (11)	\$202,727	\$10,684	\$197,358	\$30,554	\$138,044		\$55,248	\$36,925	\$117,041	\$370,153
2030-31 (12)	\$152,045	\$10,675	\$201,305	\$31,165	\$140,805		\$56,353	\$37,664	\$119,381	\$322,597
2031-32 (13)	\$101,364	\$10,614	\$205,331	\$31,788	\$143,621		\$57,481	\$38,417	\$121,769	\$275,051
2032-33 (14)	\$50,682	\$10,621	\$209,438	\$32,424	\$146,493		\$58,630	\$39,185	\$124,204	\$227,638
2033-34 (15)	\$0	\$10,694	\$213,626	\$33,072	\$149,423		\$59,803	\$39,969	\$126,688	\$180,355
TOTAL	\$4,814,772	\$200,214	\$2,799,839	\$509,715	\$1,958,376		\$783,790	\$643,897	\$1,660,410	\$7,194,819
* - Assumed 2% annual increase										

*Annual Staff Reductions/Savings: 2.0 Teachers.....\$161,902

Leveling Up Teacher Salary & Benefits..... <\$96,014>

Net Staffing Savings.....\$65,888



As can be seen in Table 7.23, approximately \$7,194,819 of additional dollars could be realized by the merged school district over the next fifteen years through additional aid monies and reduction of expense through operational efficiencies.

From a financial perspective, there are a variety of considerations in this merger study:

1. Small school districts considering merger are often eligible for significant amounts of incentive operating aid as noted for Arkport and Canaseraga. However, we do not recommend that all of the additional incentive operating aid be used to reduce taxes. Therefore, in Table 7.23 we show only 33.3% of the incentive aid in this summary chart. With this model, the property tax rate for residents in both districts will decrease.

2. After a merger, existing capital debt is aided at the higher of the two districts' building aid ratios. Arkport and Canaseraga have building aid ratios that are quite close. Nevertheless, this small difference does drive more state building aid on the existing debt to the newly merged district.

3. Table 7.23 also shows the projected staff savings (2.0 FTE) following a merger as discussed in the staffing chapter of this report.

4. Small school districts are relatively expensive to operate. In merging the two districts, savings due to scale economies are realized that are important to the overall financial picture of the district. These budget efficiencies are noted in the table as well.

5. The districts will lose BOCES aid due to the likely reduction of duplicative BOCES services in a merged district.

6. An additional annual cost (\$96,014 in year one) will be required over fourteen years if teacher salaries are leveled-up. Table 7.23 reflects complete leveling up in year one.

Finally, it is important to examine the impact that the savings noted in Table 7.23 would have on the tax rate in the two districts. To do so, the 2017-18 fiscal year tax data is being used for illustrative purposes knowing if a merger were to occur it would not take place until 2019-20.



In calculating the impact on the true tax rate, the following Table 7.24 is developed to show relevant financial factors for the two districts.

Table 7.24			
Tax Rate Impact Due to Merger Savings			
Year/Factor	Arkport	Canaseraga	Combined
2017 Full Value	\$166,585,738	\$105,141,607	\$271,727,345
2017-18 Tax Levy	\$3,503,283	\$1,966,007	\$5,469,290
2017 True Tax Rate	\$21.03	\$18.70	\$20.13
Savings noted in Table 7.20 in Year 1 of Merger			\$600,304
Local Levy using savings			\$4,868,986
2019-20 Tax rate after using 100% of savings with 33.3% IOA			\$17.92

The actual true tax rate for Arkport this year was \$21.03 per thousand dollars of full property value; in Canaseraga it was \$18.70. In the event that all of the projected savings noted in Table 7.20 (\$600,304) was used to reduce taxes, it would result in a tax rate on true value of \$17.92 per thousand of full-value in the merged district (Reminder: Table 7.23 shows only 33.3% of the additional incentive operating aid the merged district would receive). This would result in a reduction in the current tax rate on true value of \$3.11 (-14.8%) for Arkport residents while Canaseraga residents would see a reduction of \$.78 (-4.2%) in the current tax rate on true value.

One way to look at the significance of this tax rate reduction is to analyze how many years it would take for the merged district tax rate to reach the current tax rate of the two districts. Although the average increase in the tax rate for both districts is less than 2%, we have conservatively estimated that the tax rate for the merged district would increase by 2% per year from its tax rate at the time of merger of \$17.92. The results of that analysis are shown in Table 7.25 that follows:



Table 7.25		
Time Necessary for Merged District to Reach Current District Tax Rates		
Year	Arkport (Current Tax Rate=\$21.03)	Canaseraga (Current Tax Rate = \$18.70)
2019-20	\$17.92	\$17.92
2020-21	\$18.28	\$18.28
2021-22	\$18.64	\$18.64
2022-23	\$19.02	\$19.02
2023-24	\$19.40	
2024-25	\$19.79	
2025-26	\$20.18	
2026-27	\$20.58	
2027-28	\$21.00	
2028-29	\$21.42	

Table 7.25 above shows that the merged district would begin with a true tax rate of \$17.92 in 2019-20. Assuming an annual 2% increase in that tax rate, it would take ten years for the Arkport tax payers to be back to their current tax rate of \$21.03 and it would take the Canaseraga tax payers four years to be back to their current tax rate of \$18.70.

In conclusion, a merged Arkport-Canaseraga school district that chose to use a about one-third of the additional incentive operating aid would be able to provide tax relief to residents of each district and at the same time have significant additional new money to maintain/improve the academic program and to reserve funds for future use.





Chapter VIII

Key Findings and Recommendations

It is not within our province or the purpose of this study to recommend whether Arkport and Canaseraga should merge their two districts into one. However, it is important that following this in-depth investigation, key findings and related recommendations be offered to a new board of education should residents of both districts vote for the annexation of Canaseraga by Arkport. It should also be understood by the reader that none of our recommendations and/or the previously noted assurances are legally binding on the Arkport board of education if the annexation occurs, but rather offer a starting point for discussion and policymaking.

Finding 1: Both Arkport and Canaseraga school districts have experienced declining enrollments over the past six years. Looking to the future, an enlarged district will likely continue to see a decline in K-12 student enrollment. (Tables 2.2, 2.3, & 2.4)

Finding 2: It is unlikely that either home-schooled students, those resident students attending elsewhere, and non-resident students attending an enlarged district will have a significant impact on overall future enrollment patterns.

Recommendation 1: An enlarged Arkport district should annually update enrollment projections to accurately monitor its student population.

Finding 3: The two districts have a somewhat different grade level pattern. Arkport organizes its grades into a PK-6, 7-12 configuration while Canaseraga uses a PK-12 approach. (Table 3.1)

Finding 4: At the elementary level, the teacher and student days are slightly different. Canaseraga students have an elementary day that is 23 minutes longer than the Arkport students. Staff days are different in terms of starting and ending times, but the length of the teaching day is the same. (Table 3.2)



Finding 5: Arkport has two sections of each elementary grade with Canaseraga has only one section per grade. Average section size is very similar-16.8 versus 17.1. (Table 3.3)

Finding 6: There are some curricular differences at the elementary level that will have to be resolved. (Table 3.4)

Recommendation 2: If Canaseraga is annexed by Arkport, a committee of elementary teachers and an administrator should be convened as soon as possible to review the existing curriculum and make recommendations for a common core curriculum for grades PreK-6. This committee should have representatives from both districts.

Finding 7: The amount of some special area (art, music, physical education and library/computer) time that elementary students receive per week varies within and across the two districts. (Table 3.5)

Recommendation 3: Following a merger, the elementary curriculum committee (mentioned in Recommendation 2) should also address a master schedule that ensures a consistent amount of time and delivery approach for all special area subjects in grades PreK-6.

Finding 8: In examining grades 3-8 student performance on the New York State ELA and math tests from 2013-14 to 2016-17 there is little significant difference between the two districts. However, it should be noted that it is difficult to make any valid comparisons as the small cohorts of students cause wide percentage swings from year to year. (Tables 3.6 and 3.7)

Recommendation 4: Following a merger, close review should be conducted annually to ensure that there is no difference in elementary student achievement regardless of the elementary school the student attends in the enlarged district.



Finding 9: The Arkport staff day starts 15 minutes later than the Canaseraga staff day and ends 15 minutes later as well. The Arkport student day is 6 hours and 57 minutes while the Canaseraga student day is 6 hours and 50 minutes long. (Table 3.2)

Finding 10: Junior-senior high school course offerings show a solid academic program for students from both Arkport and Canaseraga. Each district has some unique offerings that would benefit students in the other district. (Table 3.8)

Finding 11: In a merged district, it would be possible to offer all junior-senior high school courses currently available in both districts and reduce some staff positions, while maintaining reasonable (maximum of 22 students) class sizes. (Table 3.11)

Finding 12: In addition to offering all of the courses currently available in both high schools and keeping maximum class sizes at 22, a merged high school would have the opportunity to offer even more elective courses. (Table 3.11)

Finding 13: In examining student performance on the New York State Regents exams and in looking at graduation statistics, there is considerable similarity across the two districts. However Arkport has more students graduating with an Advanced Regent's Diploma. (Tables 3.13, 3.14 & 3.15)

Recommendation 5: In a merged district, the Arkport-Canaseraga Board of Education and administration should attempt to provide all of the high school courses now being offered in both districts, assuming sufficient enrollments.

Recommendation 6: In a merged district, the Arkport-Canaseraga Board of Education and administration should attempt to develop more elective courses for students at the high school level.

Recommendation 7: Close review should be conducted for at least three years after merger to ensure that there is no difference in secondary student achievement regardless of the elementary school students attended.



Finding 14: Secondary students in both districts have a solid array of interscholastic and extra-curricular activities from which to choose. All sports teams are currently shared between the two districts. (Tables 3.16 & 3.17)

Recommendation 8: In a merged district, the Arkport-Canaseraga Board of Education and administration should attempt to provide all of the extra-curricular programs now being offered in both districts, assuming sufficient participation.

Recommendation 9: In a merged district, the Board of Education and administration should attempt to develop more extra-curricular opportunities for students at the secondary level, assuming sufficient participation.

Finding 15: The percentage of special education students is very similar in both of the districts. (Table 3.29)

Recommendation 10: Once merged, a new Committee on Special Education and Pre-School Committee on Special Education should be appointed. These new committees should contain approximately equal representation from each of the previous district's committees.

Finding 16: Both school districts have done a good job of maintaining their school facilities, and neither has a tremendous amount of outstanding work to be done in the immediate future. (Table 4.5)

Finding 17: The Arkport and Canaseraga facilities offer adequate space to house existing programs following a merger. The assurances have stated that both buildings will remain open for the foreseeable future.

Finding 18: Non-school groups use the facilities in each of the study districts. (Table 4.6)

Recommendation 11: Following merger, the Board of Education should develop a building use policy for non-school affiliated organizations that will continue the current practices in both districts.



Recommendation 12: The grade arrangement following a merger should allow for grades PreK-6 to be located in both Arkport and Canaseraga, grades 7-8 should be located in the current Canaseraga building, and all students in grades 9-12 should attend the current Arkport building.

Finding 19: Both districts operate their own transportation program and both contract maintenance with the Alfred-Almond Central School District.

Finding 20: The bus fleets of each study district have been well maintained and are replaced at appropriate times. (Tables 5.1 & 5.3)

Finding 21: While out of district runs may be longer, the longest bus run in each district currently is approximately one hour. (Tables 5.2 & 5.4)

Finding 22: Both districts employ a single bus run daily to transport students to and from school.

Recommendation 13: Following a merger, a transportation study should be conducted to determine if the district should maintain its own buses or continue to contract its maintenance with Alfred-Almond, or do some combination.

Recommendation 14: The transportation study recommended above should also include examination of the best routing pattern to ensure that no student is on the bus during a regular day run any longer than 60 minutes one way.

Finding 23: Aside from the salary schedules, the teacher contracts in the two districts are fairly similar. If teacher salaries are leveled-up, Canaseraga teachers would see a salary increase. Leveling up all teacher salaries would cost the merged district an additional \$73,857 plus \$22,157 in related fringe benefits or a total cost of \$96,014. (Table 6.5)

Recommendation 15: As soon as possible following a merger, the Arkport-Canaseraga Board of Education should negotiate a new collective bargaining agreement to determine the terms and conditions of employment for the current Canaseraga teachers.



Finding 24: Staff efficiencies would occur at the secondary level if the districts merge. It is estimated that two fewer high school teachers would be needed after a merger, assuming a maximum class size of 22 students. This reduction by attrition would result in savings of approximately \$161,902 in teacher salaries and benefits.

Finding 25: Because all of the inter-scholastic sports are currently shared by the two districts little would be different in this area should the districts decide to merge.

Finding 26: Because the assurances guarantee employment to all faculty and staff for a minimum of five years, it is reasonable to assume there would be the same number of administrative positions in a merged district. (Table 6.9)

Recommendation 16: The Arkport-Canaseraga Board of Education should define the administrative structure for the merged district at the earliest possible date.

Finding 27: Because the assurances guarantee employment to all faculty and staff for a minimum of five years, it is reasonable to assume there would be the same number of support staff positions in a merged district.

Recommendation 17: The Arkport-Canaseraga Board of Education should define the support staff structure and responsibilities for the merged district at the earliest possible date.

Finding 28: Both districts have had consistent support of their respective communities for budget proposals presented. This is an indicator of a community's support for its schools. (Table 7.1)

Finding 29: The Arkport and Canaseraga boards of education have been able to keep their districts in satisfactory financial condition as seen by their most recent balance sheets and history of fund balance growth. (Table 7.2)

Finding 30: Both districts purchase a significant number of services from Greater Southern Tier (GST) BOCES annually. (Table 7.3)

Finding 31: The operating expenses per student in Arkport and Canaseraga are quite similar. (Table 7.6)



Finding 32: Canaseraga has consistently received more state aid per student than has Arkport due primarily to their smaller enrollment. (Tables 7.9 & 7.10)

Finding 33: While the total full value property wealth is higher in Arkport, the property wealth per student is higher in Canaseraga. (Tables 7.12 & 7.13)

Finding 34: The total local tax levy has been consistently higher in Arkport but the local tax levy per student is higher in Canaseraga. (Tables 7.14 & 7.15)

Finding 35: The 2017-18 true value tax rate is \$21.03 per thousand in Arkport and \$18.70 per thousand in Canaseraga. (Table 7.16)

Finding 36: Arkport had \$13,028,637 (local share = \$783,860) in outstanding capital debt that will be retired in 2041. Canaseraga has \$6,757,160 (local share = \$683,082) outstanding capital debt that will be retired in 2031. Should the districts merge, it is estimated that this debt would be reduced by \$200,214 with additional building aid available to merged districts. (Tables 7.17 & 7.18)

Finding 37: A merged district would receive \$14,445,761 in incentive operating aid over a fourteen-year period, \$1,520,606 for each of the first five years of the merger. (Table 7.20)

Finding 38: Considering 33.3% of the total incentive operating aid, additional building and transportation aid, savings from staff reductions and budget efficiencies, loss of BOCES aid, and the cost of leveling up teacher salaries and additional transportation expense, it is estimated that a merged district would realize savings and additional revenues of \$7,194,819 for the first fourteen years after a merger. (Table 7.23)

Finding 39: Using 33.3% of the incentive operating aid and the other savings outlined in Finding 42, it is estimated that the true value tax rate for the merged district in the first year would be \$17.92 per thousand, a reduction of \$3.11 per thousand in Arkport and a reduction of \$0.78 per thousand in Canaseraga. (Table 7.24)



Finding 40: Using the estimates contained in this report, it would take Arkport ten years and Canaseraga four years to be back to their current tax rates, assuming an annual tax rate increase of 2%. (Table 7.25)

Recommendation 18: The newly merged district Board of Education should closely scrutinize its first budget to ensure that the projected efficiencies are actually achieved following the merger, thus ensuring local tax relief.

Recommendation 19: The Arkport-Canaseraga Board of Education should develop a financial plan to ensure long term fiscal stability for the merged district. This plan should give thoughtful consideration to the percentage of incentive aid used to reduce the tax burden, particularly in the first five years following merger.



Chapter IX

Alternative Futures

Although it has not been required in previous school district merger studies we have conducted, this study will provide a glimpse of the future for each district should local residents determine the annexation is not in the best interest of their community schools. While predicting the future is always inherent with many risks, this chapter will offer our best efforts to try and paint a picture of what each district may experience in the next several years. Of course, it is important to note that many, many assumptions underlie each of these predictions and these assumptions can and should be discussed. We have organized our projections around the same major areas discussed in this report previously beginning with school district enrollment.

Enrollment

Arkport's K-12 student enrollment has been declining in recent years as noted in this report. Consequently, we estimate that this decline will continue into the out years. The current 2017-18 total of 450 students we project will result in approximately just 424 K-12 students by the 2024-25 school year while the grades 7-12 enrollment will go from 215 to 194 over the same timeframe. This decline will have implications for a number of the areas that will be discussed below.

Canaseraga on the other hand we believe will experience a stabilization of K-12 student enrollment over the next several years. Its current 223 students this year will most likely be approximately the same (218) by the 2024-25 school year. The grades 7-12 enrollment will also stabilize in this time period from this year's total of 103 to roughly 100 over the next six years.

Instructional Program

Primarily due to the noted decline in secondary enrollment, Arkport will have to consider offering fewer electives at the high school level. The current sharing of athletic teams with Canaseraga will continue and become a permanent arrangement. On the other



hand, and also do to the above enrollment estimates Canaseraga will most likely be able to maintain its current secondary program offerings.

Facilities

Both of the study districts currently have excess capacity in their school buildings and this will continue over the next 6-7 years. In fact, at Arkport the excess capacity will increase in the secondary portion of the school building because of fewer students. To maintain each district's school, both will have to devote significant financial resources. The most recent (2015) BCS outlined considerable work that should be completed and the districts will be only aided at a lower rate (Arkport, 84.2%; Canaseraga, 85.7%) than if the districts had merged and benefited from a 98% reimbursement of state aid. This will place an additional burden on the local taxpayers assuming they approve capital projects necessary to accomplish the work.

Transportation

Both of the districts will continue to operate their transportation programs as they do presently. It is highly unlikely that Arkport, despite declining enrollment, will be able to re-route its current plan that will yield any significant savings. Canaseraga will continue to run its same routing pattern as well. Both districts will work to share out-of-district and athletic bus runs as they do presently. As opposed to annexation, there may be some minor savings not having to run a shuttle between the schools.

Finances

Arkport will see its cost per student increase simply due to declining enrollment. The cost per student will also increase in Canaseraga but at a slower rate due to a smaller decline in projected enrollment.

Assuming the property tax cap laws remain in their current format, it is unlikely that either Arkport or Canaseraga will be able to maintain current levels of student programming without using increasingly greater amounts of reserves and fund balance.



It is reasonable to conclude that the current fund balance in both districts may be completely exhausted in less than ten (10) years using conservative estimates for both budget and revenue projections and assuming no significant change in the current district structures.





Appendix A

Merger Study Advisory Committee Meeting Notes



MEMORANDUM

TO: Arkport-Canaseraga Merger Study Advisory Committee
 FROM: Alan Pole and Bill Silky
 RE: Meeting Notes-Meeting of December 11, 2017
 DATE: December 13, 2017

Attendance:

Committee Members: Tim Bailey, Heidi Beecher, Lacey Deiter, Caitilin Dewey, John Feenaughty, Shannon Gilbert, Kathleen Henry, Steve Kenyon, Kyla McCormick, Wendy O'Donnell, Jenny Reynolds, Jason Shambach, Mariann Walsh, Dan Washburn, Lindsay Wilson, and Karly Wright

Consultants: Alan Pole, and Bill Silky

Superintendent Advisors: Jesse Harper and Chad Groff

Observers: Jason Kernan, Richard Kinney, Fran Hoffman, Cindy York, Tracy Scott, Noel Livingston, Jeremiah Franklin, Laura Buisch, Julianne Merry, Graham Marcus, Michelle Chamberlin, Mark Young, Jesse Kernan, Michelle Sleight, David Mikolajczyk, Elizabeth Mikolajczyk, Robert Kellogg, Joe Pollinger, Bob Moose, Lois Harvey, Deb Moose, Jill Egmond, and Jennifer Swarts

Location: Canaseraga Central School

1. Chad Groff, Superintendent in Canaseraga, welcomed everyone to the district, thanked the committee members for their service, and introduced the merger study consultants. Committee members were asked to introduce themselves and describe their connection with the school districts.
2. Alan Pole also thanked the committee members for their service and reviewed the meeting protocol for the evening
3. Meetings of the Merger Advisory Committee will be held from 6:00-9:00 pm as follows:

Date	Topic	Location
12/11/17	Organization, Overview, Enrollment Projections, Programs, and Facilities	Canaseraga
2/7/18	Transportation, Staffing, and Finance	Arkport
4/16/18	Review of Draft Report	Canaseraga
June 18, 2018	Final Report to the Boards	TBD



4. A contact list of the members of the Merger Study Advisory Committee was shared with email addresses. Members of the group were asked to verify the accuracy of the information, as email will serve as the primary means of communication between the consultants and the committee members. Whenever possible, meeting materials will be emailed to all committee members prior to the meeting. Paper copies of the materials will be made available at each meeting.

5. Meeting notes will be provided after each meeting. The notes will be emailed to all committee members and copied to the two superintendents. It will be the responsibility of the superintendents to distribute the notes within their district, as they deem appropriate. It is anticipated that, at a minimum, notes will be provided to board members and posted on each district's website. Meeting notes will also be emailed to the District Superintendent and the State Education Department. The Power Point that is used at each meeting will also be posted on the districts' websites after each meeting occurs.

6. All meetings of the advisory committee will be open. Members of the public will be welcome at these meetings. The public will be asked to allow the committee to do its work for the first part of the meeting. At the conclusion of each meeting, the observers will have the opportunity to offer comments or ask questions. In addition, the consultants will remain after the meeting should anyone wish to speak with them at that time.

7. Alan Pole presented a PowerPoint overview of the school district merger process in New York State. He indicated that the merger study is designed to provide information for the school districts, the communities, and the Commissioner on enrollments, program, facilities, transportation, staffing, and finances. The study will describe the current status of the districts and will provide a set of recommendations for the Arkport Board of Education to consider should the annexation occur. Each of the Boards of Education will have an opportunity to decide how to proceed once the study is concluded.

The expectations of the Merger Advisory Committee members were reviewed. He indicated that the function of the committee is to advise the consultants, to communicate with the public about the process, and to prepare informative materials. The committee includes 8 people from each school community including 4 community members, 2 teachers, 1 building administrator, and 1 support staff. The superintendents are not members of the committee but serve as resources to the committee. Committee members are expected to attend all committee meetings, freely express their points of view, be key communicators with stakeholder groups, and be a respectful, contributing member of the committee. Alan asked that all committee members come to the meetings with an open mind.

He emphasized that the consultants bring an outside, unbiased perspective and will ensure that the process is open. They will maintain contact with the State Education



Department and the District Superintendent, will produce meetings notes after each committee meeting, and will be responsible for the final report. The final report will not recommend whether or not a merger should occur.

The draft time line for the merger study was reviewed. The study begins with this meeting in December 2017 and is slated to be completed by April 2018. The study will be reviewed by the State Education Department in May 2018 and presented to the Boards of Education in June 2018. In July, August, and September 2018, the districts will have public information and discussion sessions culminating in a decision by the two Boards of Education about whether or not to go forward. If both boards vote in go forward, then an Advisory Referendum (straw vote) will be held in October 2018 and, if the votes in each district are positive then a Final (Statutory) Referendum will be held in December 2018. If that vote is positive in both districts then the new district will begin operations effective July 1, 2019. While these dates are all subject to review and change as circumstances occur, the State Education will set the final schedule once the study has been completed.

Alan also reviewed the difference between this study and the study that occurred three years ago. Alfred-Almond is not participating in this study and this is an “annexation” study whereas the last study was a “centralization” study. Should a merger occur as an outcome of this study, Canaseraga would be annexed to Arkport. To prepare for this possibility, the two boards of education have agreed upon the following assurances:

- Name-The name of the newly formed district would be Arkport-Canaseraga Central School District.
- Academic Programs-The academic programs offered currently in both districts would be expanded as determined appropriate by the board with the intention of improving the educational opportunities of all children within the district.
- Faculty/Staff Retention-All current faculty and staff of both the Arkport and Canaseraga districts would be maintained for a minimum of five years with reductions by attrition when appropriate.
- Building Use-The Canaseraga building will be used for the foreseeable future.
- Mascot and Colors-Upon a positive vote for an annexation, student representatives from both districts will be given an opportunity to make recommendations to the board of education regarding the district mascot, school colors, and alma mater. Until that time both Canaseraga and Arkport uniforms will be utilized where appropriate with the goal of producing budget economies.
- Board Members-Upon a successful annexation vote, the Arkport board will initiate a district vote to request to increase in size of the school board from 5 to 7 members, to be held at the annual election. If successful, the election of board members would be done at a special election.



8. Bill Silky presented an overview of past enrollments for Arkport and Canaseraga as well as projected future enrollments for both districts. The study begins by reviewing enrollment trends as enrollment influences all decisions regarding staffing, class and curricular offerings, facilities, transportation, and finances.

Enrollments in both districts have been declining over the past few years. Since the 2012-2013 school year, the enrollment in Arkport has declined 11.6% from 509 to 450 and the enrollment in Canaseraga has declined by 4.3% from 233 to 223.

To predict future enrollment, the consultants employ the Cohort Survival Projection method that uses information on the number of births in each school district over a period of years and calculates patterns of enrollment. A cohort survival ratio is developed that tracks how each cohort of students changes as it moves through the grade levels. This ratio, used with the live birth information, predicts what the enrollment will be for a period of years given consistent and predictable conditions. It does not take into account significant economic development changes such as a major employer leaving or entering the area and other similar changes. However, it is not anticipated that either of these conditions will be taking place within the borders of these two school districts.

Using this method, the Arkport enrollment is predicted to decrease from 450 in 2017-18 to 424 in the 2024-2025 **school** year, a decrease of 26 students. Canaseraga's enrollment is projected to decrease from 223 in 2017-18 to 218 in the 2024-2025 year, a decrease of 5 students. If the districts were to be merged, the combined enrollment projects a relatively constant merged enrollment from 673 students in 2017-18 to 642 students in 2024-25.

The number of home schooled students, non-resident students, and resident students enrolled in non-public schools are all factors that are considered in projecting enrollment. It is not anticipated that any of these factors will impact the enrollment projections that have been made for this study.

The committee was asked to talk in small groups and identify the big ideas that were part of the enrollment discussion. The groups offered the following:

- Because enrollment is projected to stay relatively steady, class sized won't become too large
- It looks like enrollment has stabilized
- With stable enrollments, there is a better chance the Canaseraga school will stay open for a longer period of time
- Most districts in New York State are declining in enrollment so we are not that different



- Knowing about the assurances will help people accept the idea of annexation

9. Bill Silky presented an overview of the instructional program for both districts at the elementary level. The length of the student and staff days in both districts is very similar. He also reviewed the elementary section sizes; Arkport has 2 sections of each grade level in kindergarten through grade 6; Canaseraga has one section per grade level. All elementary classes in both districts, with the exception of one sixth grade, are below the state average of 22 students per class. Canaseraga offers a PreK program while the PreK program in Arkport is off site.

Bill also reviewed the elementary curriculum that is used at both districts and there is quite a bit of similarity. He then summarized the amount of time that elementary school students receive special area subjects and stated it is also quite similar in the two districts. He then reviewed the results of the NYS grades 3-8 assessments that are given each year. In examining these data over the past four years, there are some differences in the results of the two districts but on the whole, the results are much more similar than different. Bill reminded the audience that with such small numbers of students taking these assessments in any year, one or two students can skew the data. Also, New York State changed the ELA and Mathematics assessments and cautioned that assessments taken before 2016 cannot be compared with those of later years due to this change. Finally, Bill reviewed the percentage of special education students in each district with Arkport having 11.9% and Canaseraga having 17.5%.

10. Alan Pole reviewed the secondary course offerings by section with an emphasis on opportunities for students and efficiencies in the districts' offerings. In addition to reviewing the courses offered in each district, he reviewed the percentage of juniors and seniors who attend career and technical education courses at BOCES, 44.6% for Arkport and 63.3% for Canaseraga.

In terms of the districts' efficiency, Arkport has 24.8% of its secondary courses with fewer than ten students while 40.6% of the secondary courses in Canaseraga have fewer than ten students. This will continue to create challenges for the districts in the future. With respect to opportunities for students, Alan described how a merged district could reorganize its course sections and provide greater operating efficiency and/or create additional opportunities for students.

Athletic participation was reviewed. All interscholastic athletics are currently shared between the two districts. Student participation in extracurricular clubs was also reviewed.

Finally, secondary student assessment results for the two districts were reviewed. Arkport and Canaseraga students perform quite similarly on Regents exams with one district performing better on some assessments and the other district performing better on other assessments.



The big ideas for the instructional program were reviewed as follows:

1. Students will have access to all courses, clubs, and sports from both districts...and more
2. All sports are currently shared between the two districts
3. Efficiencies in staffing classes will result in opportunities for reducing staff or adding more courses
4. Performance on state assessments is more alike than different between the two districts

11. Questions and comments were then received from the audience members who attended the meeting.

12. The next advisory committee meeting will be held on Wednesday, February 7, 2018 at Arkport. A tour of the school will begin at 5:15 for anyone who is interested. The meeting of the Merger Study Advisory Committee will begin at 6:00 p.m.

We believe this covers the essence of the discussions at our meeting on December 11. If you have questions with these notes, please feel free to contact me. We will also review these notes as the first agenda item at our next meeting.

Looking forward to seeing you again on 2.7.18 in Arkport!

C: Jesse Harper
Chad Groff
Jim Frame
Christina Coughlin
Althea Johnson



MEMORANDUM

TO: Arkport-Canaseraga Merger Study Advisory Committee

FROM: Alan Pole and Bill Silky

RE: Meeting Notes-Meeting of February 26, 2018

DATE: March 4, 2018

Attendance:

Committee Members: Tim Bailey, Heidi Beecher, Caitilin Dewey, John Feenaughty, Shannon Gilbert, Kathleen Henry, Steve Kenyon, Kyla McCormick, Wendy O'Donnell, Jenny Reynolds, Jason Shambach, Mariann Walsh, Dan Washburn, and Lindsay Wilson

Consultants: Alan Pole, and Bill Silky

Superintendent Advisors: Jesse Harper and Chad Groff

Observers: Richard Kinney, Jennifer Merry, Michelle Sirianni, Michelle Chamberlain, Joe Pollinger, Andy Mullen, Hollie Wing, Josie Steiner, Al Bruce, Donna Stuckey, Nikki McIntosh, Bonnie Young, Kristin Merry, and Sonja Robinson

Location: Arkport Central School

1. Alan Pole opened the meeting and thanked the committee members for their service, reviewed the meeting protocol for the evening, and also thanked Joe Pollinger for providing a tour of the Arkport school building.
2. Because the meeting that was originally scheduled for February 7 had to be cancelled due to inclement weather, meetings of the Merger Advisory Committee will be held from 6:00-9:00 pm as follows:

Date	Topic	Location
12/11/17	Organization, Overview, Enrollment Projections, Programs	Canaseraga
2/26/18	Facilities and Transportation	Arkport
4/16/18	Staffing and Finance	Canaseraga
5/21/18	Review of Draft Report	Arkport
6/18/18	Final Report to the Boards	TBD



3. Alan Pole reviewed the following assurances that have been agreed to by both the Arkport and Canaseraga Boards of Education:

- Name-The name of the newly formed district would be Arkport-Canaseraga Central School District.
- Academic Programs-The academic programs offered currently in both districts would be expanded as determined appropriate by the board with the intention of improving the educational opportunities of all children within the district.
- Faculty/Staff Retention-All current faculty and staff of both the Arkport and Canaseraga districts would be maintained for a minimum of five years with reductions by attrition when appropriate.
- Building Use-The Canaseraga building will be used for the foreseeable future.
- Mascot and Colors-Upon a positive vote for an annexation, student representatives from both districts will be given an opportunity to make recommendations to the board of education regarding the district mascot, school colors, and alma mater. Until that time both Canaseraga and Arkport uniforms will be utilized where appropriate with the goal of producing budget economies.
- Board Members-Upon a successful annexation vote, the Arkport board will initiate a district vote to request to increase in size of the school board from 5 to 7 members, to be held at the annual election. If successful, the election of board members would be done at a special election.

4. Alan then provided a PowerPoint presentation that reviewed an overview of the districts' facilities. As part of the presentation, he discussed the following items:

- overview and history of the buildings
- how each of the buildings are currently utilized; Arkport has 46 full size classrooms while Canaseraga has 28
- review of the Building Condition Survey for each building
- review of the districts' building aid ratios; Arkport's building aid ratio is .842 while Canaseraga's is .857; the building aid ratio for the merged district would be 95%

He then reviewed the big ideas for the meeting that included the following:

- Both districts have some capital work to be done
- The building aid ratio will increase to 95% for the merged district
- The Canaseraga building will be used for the foreseeable future
- It is anticipated that the grade configuration would be PreK-6 in both communities and 9-12 in Arkport; grades 7 & 8 to be determined

5. The advisory committee broke into three small groups to discuss the most appropriate location for grades 7 and 8. The following are the results of those small group discussions:



Q: Is there room for grades 7 and 8 in Arkport?

A: Group 1-did not directly answer
Group 2-did not directly answer
Group 3-would be possible to add 7-8 in Arkport

Q: Is there room for grades 7-8 in Canaseraga?

Group 1-Yes
Group 2-did not directly answer
Group 3-did not directly answer

Q: What are the pros and cons of locating grades 7 & 8 in Arkport?

Groups 1-3: did not directly answer

Q: What are the pros and cons of locating grades 7 & 8 in Canaseraga?

Group 1: pros-better utilization of the building, developmentally more appropriate, transportation would not be an issue/cons-none noted
Group 2: pros-athletic fields there for modified sports/cons-would make academic acceleration a challenge, the building would be pretty empty if not there
Group 3: pros-none noted/cons-may be an adjustment for 6th graders going from the self-contained classroom to the departmentalized high school

Q: Where should grades 7 & 8 be located in a merged district?

Group 1: Canaseraga (but maybe housing grades 6-8)
Group 2: Maybe Canaseraga
Group 3: No consensus

6. Bill Silky then provided a PowerPoint presentation about the transportation systems for both districts. He provided an overview of each district's bus fleet and the regular in-district bus runs. He also noted that the school buildings are located 7.4 miles apart, a trip of 10-12 minutes, and shared three possible routes between schools.

He said that, if an annexation occurs, a tentative plan would include:

2. Both districts would run their current routes and bring the elementary students into their respective PreK-6 building
3. Depending on where the grade 7-8 students go to school, a transportation plan would be developed
4. The Canaseraga 9-12 students would be shuttled to Arkport after the elementary students are dropped off in Canaseraga

Finally, Bill closed with the big ideas for the transportation systems that include the following:

- The bus fleets in both districts are in good shape
- Both districts have single trip routing plans although pickup/drop-off times are somewhat different



- The longest a student rides a bus in either district is about 55 minutes
- It is about a 12 minute drive between schools
- There is currently some transportation sharing because of sports.
- Depending on where the 7th and 8th grades are located will determine a routing plan

7. Questions and comments were then received from the audience members who attended the meeting.

8. The next advisory committee meeting will be held on Monday, April 16, 2018 at Canaseraga. A tour of the school will begin at 5:15 for anyone who is interested. The meeting of the Merger Study Advisory Committee will begin at 6:00 p.m.

We believe this covers the essence of the discussions at our meeting on February 26. If you have questions with these notes, please feel free to contact me. We will also review these notes as the first agenda item at our next meeting.

Looking forward to seeing you again on 4.16.18 in Canaseraga!

C: Jesse Harper
Chad Groff
Jim Frame
Christina Coughlin
Althea Johnson



MEMORANDUM

TO: Arkport-Canaseraga Merger Study Advisory Committee
FROM: Alan Pole and Bill Silky
RE: Meeting Notes-Meeting of April 16, 2018
DATE: April 20, 2018

Attendance:

Committee Members: Tim Bailey, Lacey Deiter, Caitilin Dewey, John Feenaughty, Shannon Gilbert, Kathleen Henry, Steve Kenyon, Kyla McCormick, Wendy O'Donnell, Jenny Reynolds, Jason Shambach, Dan Washburn, and Karly Wright

Consultants: Alan Pole, Deb Ayers and Bill Silky

Superintendent Advisors: Jesse Harper and Chad Groff

Observers: Josie Steiner, Al Bruce, Michelle Sirianni, Michelle Chamberlin, Julianne Merry, Shannon Smith, Jason Kernan, Kym Duthoy, Brenda Kenyon, Scott Kenyon, Tracy Scott, Richard Kinney, Deb Moose, Noel Livingston, Michelle Sleight, Steve Sleight, Joe Pollinger, Patrick Flaitz, Graham Marcus, Mark Young, Kathy Johnson, Don Johnson, Yvonne Oliver, Sherri Dunning, Jenny Swarts, and Hollie Wing

Location: Canaseraga Central School

1. Bill Silky opened the meeting and thanked the committee members for their service, reviewed the meeting protocol for the evening, and also thanked Steve Kenyon for providing a tour of the Canaseraga school building. Bill also introduced Deb Ayers, a member of the Castallo & Silky LLC consultant team who has been working on the financial aspects of the merger study. Deb provided some background on her professional career.
2. A review of the meeting schedule (below) was then discussed. Bill pointed out that this meeting had two topics (staffing and finance) and that the final committee meeting on May 21st is devoted to reviewing a copy of the draft final report and receiving feedback from the committee. It was pointed out that the final report will be presented to a joint sessions of the boards on June 18th in Canaseraga.



Date	Topic	Location
12/11/17	Organization, Overview, Enrollment Projections, Programs	Canaseraga
2/26/18	Facilities and Transportation	Arkport
4/16/18	Staffing and Finance	Canaseraga
5/21/18	Review of Draft Report	Arkport
6/18/18	Final Report to the Boards	Canaseraga

3. Bill then offered a transportation update from the February meeting saying he had worked with both districts' transportation supervisors (Bob Ellerstein and Dan Washburn) to finalize a basic plan for getting students to and from school in a merged district. Three items were shared:

- Regardless of where the 7th and 8th grades are located, the shuttle system is the best option;
- The longest any student (not all) would be on a bus is 1 hour to 1 hour and 10 minutes
- A conservative estimate of additional transportation cost would be \$115,000 for a new 66-passenger bus (less 84% state aid) and \$31,000 for additional driver time (less 84% state aid).

4. Bill then asked the committee if there were any additional thoughts to add to those from the last meeting on the placement of the 7th and 8th grade. Two committee members indicated that Canaseraga would be the best option due to available space, better utilization of the Canaseraga building, and acceptance by the Canaseraga community. One committee member also said that it would be important for all students to go to both schools during their K-12 experience. Another committee member said that if the 7th and 8th grades were located in Canaseraga, no teachers would have to share classrooms.

5. The assurances adopted by the two school district boards of education were again reviewed and Bill pointed out that the one addressing the five-year guarantee of no involuntary staff reductions is especially important for the meeting topic on staffing that would follow. These assurances are as follows.

- Name-The name of the newly formed district would be Arkport-Canaseraga Central School District.
- Academic Programs-The academic programs offered currently in both districts would be expanded as determined appropriate by the board with



the intention of improving the educational opportunities of all children within the district.

- **Faculty/Staff Retention-All current faculty and staff of both the Arkport and Canaseraga districts would be maintained for a minimum of five years with reductions by attrition when appropriate.**
- Building Use-The Canaseraga building will be used for the foreseeable future.
- Mascot and Colors-Upon a positive vote for an annexation, student representatives from both districts will be given an opportunity to make recommendations to the board of education regarding the district mascot, school colors, and alma mater. Until that time both Canaseraga and Arkport uniforms will be utilized where appropriate with the goal of producing budget economies.
- Board Members-Upon a successful annexation vote, the Arkport board will initiate a district vote to request to increase in size of the school board from 5 to 7 members, to be held at the annual election. If successful, the election of board members would be done at a special election.

6. Alan then provided a PowerPoint presentation that reviewed an overview of staffing in the two districts. He began by summarizing the impact of annexation on staffing including:

- The assurance to maintain all current faculty and staff for a minimum of 5 years
- As of July 1, 2019 all current staff would be members of the staff of the Arkport-Canaseraga Central School District
- All staff would bring their seniority, tenure, sick leave, and all other purposes with them
- Should staff be involuntarily reduced after 5 years, reductions would be by seniority.

He then offered an overview of positions in both districts, a comparison of the teacher contracts, salary schedules, and average teacher salaries. He then said that, while it is not required, the cost to level-up teacher salaries and benefits would be approximately \$96,014.

Alan explained the difference between “involuntary staff reductions” and “reductions due to attrition”. He provided a 5-year overview of the positions in both districts that had become vacant due to attrition (13 in each district) and indicated, if the pattern continued, there is a strong likelihood that the merged district could reduce positions not deemed necessary via attrition.

He reviewed the merged teacher seniority list to show where individuals would fall on the list immediately following the potential annexation. Alan returned to two tables shared at a previous meeting that summarized the number of middle and high school course sections with fewer than 10 students. Through more efficient scheduling and the



combining of small classes, he reported the conservative possibility of reducing two teaching positions. This would yield approximately \$161,902 in salary and benefit savings.

Alan then offered an overview of the support staff contracts in the two districts and shared the titles of administrative/supervisory/superintendent positions. He explained the effect an annexation would have on the Canaseraga Superintendent position. The complexity of the support staff current conditions in both districts made it virtually impossible to determine any cost impact; however he cautioned the committee that any impact would likely be somewhat inconsequential, especially compared with the teacher financial implications..

7. Following a short break, Deb Ayers began an overview of the financial situation of each district. She began by providing an overview of the historical school budget voting pattern in both districts and indicated that each had an enviable record of support from its respective community. Deb then proceeded to discuss the June 2017 general fund balance sheet for each district and commented that Arkport and Canaseraga have both been able to establish and fund several reserve accounts for future expenditures—this shows sound fiscal management.

As components of the GST BOCES, Deb reported that both districts were users of BOCES services. She shared the current contact amounts and services requested for the current school year for both districts.

A discussion of the five-year trend in fund balances was next. Deb explained each components of the total fund balance (restricted, assigned, and unassigned) and said she had concluded that both districts appear to be in decent fiscal condition.

Operating expenditures, state aid, and full-value property wealth for Arkport and Canaseraga were presented and discussed for comparison purposes. Deb then reviewed a comparison of property wealth in the two districts as she explained how property taxes are calculated. She talked though a six year comparison of the tax levies of both districts and illustrated what the combined levies would have been if the districts had merged in prior years. This discussion led to a summary of the tax rates on true value for each district and what they would have been if a merger occurred several years ago. She indicated this is important to show that the tax rates are quite similar thus making a potential merger more attractive.

An overview of capital debt each district currently carries was provided including the local share is for each. Deb reported that this is important since the current debt Arkport and Canaseraga have is carried over to the newly formed district. Therefore it is important to know what each brings to the union.

Building aid ratios were discussed as they relate to additional state incentive aid for current building and future building debt. She reported that existing debt would be aided



at the higher district's aid ratio and for ten years following a merger, the new district would be eligible for up to 98% of approved capital costs for new projects approved by the voters.

Incentive operating aid and its impact on the tax rate was discussed. Deb illustrated that the incentive operating aid applied either in total or in some other percentage (she used 33.3% as an example), would still allow for a tax reduction to residents in both districts while leaving a significant amount of additional aid for transition costs (leveling up salaries, new program offerings, etc.) and long-range fiscal planning.

Finally, a summary of the overall financial impact of the annexation was presented. This summary included additional revenues and savings as well as cost increases due to annexation. In total, Deb indicated roughly a \$600,000 overall financial benefit in year one of a merger to the district assuming just 1/3 of the incentive aid would be used to help reduce taxes. Finally, she illustrated what this \$600,000 net benefit would have meant to the tax rates in the two districts if they had merged this current year. It was have resulted in a merged district tax rate on true value of \$17.92. This would have offered a considerable tax reduction for residents of both districts since the actual true value tax rates this year are: Arkport, \$21.30 and Canaseraga, \$18.70.

7. Questions and comments were then received from the audience members who attended the meeting.

8. The next advisory committee meeting will be held on Monday, May 21, 2018 at Arkport. There will be no tour prior to the meeting. The meeting of the merger study advisory committee will begin at 6:00 p.m.

We believe this covers the essence of the discussions at our meeting on April 16th. If you have questions with these notes, please feel free to contact me. We will also review these notes as the first agenda item at our next meeting.

Looking forward to seeing you again on 5.21.18 in Arkport!

C: Jesse Harper
Chad Groff
Jim Frame
Christina Coughlin
Althea Johnson



Appendix B

Efficiencies in a Merged District

Potential Areas of Efficiency					
<u>Item</u>	<u>Arkport</u>	<u>Canaseraga</u>	<u>Total</u>	<u>Potential Savings</u>	<u>BOCES Aid Lost</u>
NYSSBA Dues	\$4,446	\$3,710	\$8,156	\$3,000	
Local Board Association	\$1,000	\$1,000	\$2,000	\$800	
Rural School Dues	\$700	\$700	\$1,400	\$400	
Fiscal Advisor	\$3,300	\$1,855	\$5,155	\$1,855	
Auditing Services	\$13,500	\$10,600	\$24,100	\$8,000	
Tax Collector	\$19,888	\$2,500	\$22,388	\$2,000	
NYSCOSS Dues	\$1,466	\$1,147	\$2,613	\$800	
Legal Services	\$12,000	\$4,550	\$16,550	\$2,500	
BOCES Labor Relations		\$15,000	\$15,000	\$15,000	\$9,078
Special Ed software	\$7,328	\$7,875	\$15,203	\$5,000	
BOCES Library/AV	\$19,892	\$12,144	\$32,036	\$12,144	\$7,350
BOCES Student database	\$22,110	\$6,779	\$28,889	\$4,000	\$2,421
BOCES Health & Safety	\$8,796	\$1,670	\$10,466	\$1,670	\$1,011
BOCES Policy Service	\$2,900	\$650	\$3,550	\$650	\$393
BOCES Cooperative Advertising		\$500	\$500	\$500	\$303
BOCES School Lunch Manager		\$36,500	\$36,500	\$10,000	\$6,052
BOCES State Aid Planning	\$3,300	\$3,300	\$6,600	\$3,300	\$1,997
BOCES Cooperative Bidding		\$1,125	\$1,125	\$1,125	\$681
BOCES STEM Mentor	\$28,700	\$29,000	\$57,700	\$10,000	\$6,052
BOCES CIO		\$15,500	\$15,500	\$5,500	\$3,329
BOCES Grant Writing Service	\$22,000	\$29,100	\$51,100	\$10,000	\$6,052
BOCES School Psychologist		\$21,350	\$21,350	\$14,000	
BOCES Model Schools	\$4,000	\$4,000	\$8,000	\$1,000	\$605
TOTAL	\$175,326	\$210,555	\$385,881	\$113,244	\$45,323