

**Merger Study Final Report**

**Candor and Spencer-Van Etten  
Central School Districts**

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### Candor Committee Members

Jerry Ahart  
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# **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 as districts strive to ensure that all students are college and career ready.

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 in 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 continue to grow in our nation and in New York State in particular. Our national economy is more precarious than it has been in decades. Our state budget is in dire straits facing significant challenges in the future. Radical cuts in state and federal aid to school districts have been made for the 2012-13 school year. A recently enacted local tax cap will further limit the ability of school districts to raise local revenues to fund their schools. Many school districts are dangerously depleting the budget reserves that they have been building for years. It is clearly time for courageous school leaders to begin discussions about doing business differently.

In the spring of 2012, the Candor and Spencer-Van Etten boards of education expressed interest in pursuing a study to examine the merger of their two school districts. Both districts approached the State Education Department and the New York State Department of State to secure funding for this study. The districts selected Castallo and Silky, Education Consultants

from Syracuse, to conduct the study. Castallo and Silky has conducted 25 school district merger studies prior to this investigation.

In September 2012, 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.

The study began in earnest in October 2012 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 Candor and Spencer-Van Etten 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 histories and projections for each district and how might these projections affect future program offerings?
- What programs does each district offer the other if the districts 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 in a merged district?

- 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 fleets and/or staff?

#### *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, data was examined from the 2012-13 and, in some cases, the 2011-12 school years. The study took a “snapshot” of the conditions that existed in Candor and Spencer-Van Etten 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, increased demands from the state, and other factors impacting the operation of school districts.

The Candor and Spencer-Van Etten Central School Districts are located approximately twenty miles south of Ithaca, New York. Spencer-Van Etten is approximately ten miles west of Candor. Both school districts are rural in nature and are communities where the school buildings serve as the hub of school and community activity. There is no major industry in the area, with the school district being the largest employer in each of the communities. Table 1.1 provides comparable demographic information about the study districts. As can be seen from Table 1.1, the districts are similar in many ways.

| <b>Table 1.1</b><br><b>Background Information on the Study Districts</b> |   |   |
|--|---|---|
|  | <i>Candor</i>   | <i>Spencer-Van Etten</i>  |
| Board of Education<br>(year of term<br>expiration)                       | Ray Parmarter, President (2015)<br>James Douglas, Vice President<br>(2014)<br>Michael Blake (2015)<br>David King (2013)<br>Brent Doane (2015)<br>Donald Quick (2014)<br>Gwen Isham (2013) | James Loomis, President (2013)<br>Robert Eastwood, Vice President<br>(2015)<br>Howard VanSkiver (2014)<br>Donald Johnson (2014)<br>Kathleen Fish (2015)<br>Sean Vallely (2013)<br>Craig Parker (2015) |
| Superintendent   | Jeffrey Kisloski  | Joseph Morgan   |
| 2012-13 Enrollment   | 786   | 963   |
| Area of District   | 84 square miles   | 146 square miles  |
| BOCES  | Tompkins-Seneca-Tioga   | Greater Southern Tier   |
| Transportation Aid<br>Ratio  | .90   | .90   |
| BOCES Aid Ratio  | .816  | .776  |
| Building Aid Ratio   | .872  | .876  |
| Combined Wealth<br>Ratio   | .435  | .490  |
| Grade Level<br>Configurations  | K-6; 7-12   | Pre K-4; 5-8; 9-12  |
| Annual Attendance<br>Rate  | 95%   | 94%   |
| Student Suspensions  | 2%  | 3%  |
| Eligible for Free<br>Lunch   | 33%   | 37%   |
| Eligible for Reduced<br>Price Lunch                                      | 10%   | 12%   |
| White  | 93%   | 95%   |
| American Indian  | 1%  | -   |
| African American   | 3%  | 1%  |
| Asian  | -   | 1%  |
| Hispanic   | 1%  | 2%  |
| Multiracial  | 2%  | 1%  |

Candor is a component district of the Tompkins-Seneca-Tioga BOCES while Spencer-Van Etten is a component of the Greater Southern Tier BOCES. Candor currently has a representative on the TST BOCES board of education. Should the merger of the two school districts move forward, the Commissioner of Education will decide to which BOCES the newly created school district will belong.



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 its district.

This merger study has been about the centralization of Candor and Spencer-Van Etten. In a centralization, a new school district is created that encompasses the entire property of the two school districts being merged. A new board of education is elected to oversee the operations of the newly created school district.

Should the Candor and Spencer-Van Etten 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 will also vote on whether there will be 5, 7, or 9 members on the board of education should the merger vote be successful and whether terms of office will be 3, 4, or 5 years. If the merger vote is successful in each district, the votes on the two propositions regarding board of education structure will be combined from both districts with the results of the total tally prevailing.

Should the voters from both school districts approve the merger in the public referendum, the merger of the two school districts is complete. Should the merger vote not receive majority voter approval in each district, the merger vote fails and the two school districts remain in their current status. After 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.

A merged school district inherits all of the property of the previous two school districts as well as some of the contractual obligations that existed in both of the previous districts. One of the major decisions that the new board of education will make is to hire the new

superintendent for the school district. While existing contractual obligations for both of the sitting superintendents must be honored by the new board of education, neither superintendent has a contractual right to the position of superintendent in the merged district. The District Superintendent can serve as a valuable resource for the board of education in the process of selecting a superintendent.

Centralized 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, 2014.

## **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 projection, 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 2002 through 2011. Enrollment projections are therefore most accurate for five years into the future for the elementary school 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 Candor and Spencer-Van Etten from 2002-2011 is shown in the following table:

| <b>Table 2.1<br/>Live Births</b> |               |                          |                 |
|----------------------------------|---------------|--------------------------|-----------------|
| <b>Calendar Year</b>             | <b>Candor</b> | <b>Spencer-Van Etten</b> | <b>Combined</b> |
| 2002                             | 62            | 66                       | 128             |
| 2003                             | 56            | 62                       | 118             |
| 2004                             | 60            | 66                       | 126             |
| 2005                             | 52            | 54                       | 106             |
| 2006                             | 54            | 69                       | 123             |
| 2007                             | 50            | 54                       | 104             |
| 2008                             | 52            | 57                       | 109             |
| 2009                             | 49            | 37                       | 86              |
| 2010                             | 47            | 63                       | 110             |
| 2011                             | 44            | 54                       | 98              |

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 Candor and Spencer-Van Etten can now be projected through the 2017-18 school year. It should be noted that the average number of combined births for 2002 to 2006 is 120.6, while the average number of combined births for 2007 to 2011 is 101.4. This difference should lead to a decrease in the number of kindergarten students in the upcoming years.

Tables 2.2 and 2.3 on the following pages present the projected enrollments for both of the study districts. NOTE: It is important to point out that column totals of projected K-12 students may not equal the sum of the column (perhaps off by one or two students) due to rounding errors created by the survival ratios.

| <b>Table 2.2</b><br><b>Candor Enrollment History and Projection</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Grade   | 2002<br>-03 | 2007<br>-08 | 2008<br>-09 | 2009<br>-10 | 2010<br>-11 | 2011<br>-12 | 2012<br>-13 | 2013<br>-14 | 2014<br>-15 | 2015<br>-16 | 2016<br>-17 | 2017<br>-18 | 2018<br>-19 | 2019<br>-20 |
| Births 5<br>yrs earlier   |             | 62          | 56          | 60          | 52          | 54          | 50          | 52          | 49          | 47          | 44          |             |             |             |
| K   | 75          | 64          | 55          | 80          | 68          | 58          | 57          | 62          | 59          | 56          | 63          | 57          |             |             |
| 1   | 61          | 67          | 68          | 57          | 73          | 66          | 58          | 57          | 62          | 59          | 56          | 63          | 57          |             |
| 2   | 57          | 54          | 62          | 59          | 51          | 71          | 59          | 53          | 52          | 56          | 54          | 51          | 57          | 52          |
| 3   | 71          | 59          | 53          | 60          | 60          | 54          | 70          | 59          | 53          | 52          | 56          | 54          | 51          | 57          |
| 4   | 66          | 73          | 64          | 51          | 56          | 58          | 56          | 70          | 59          | 53          | 52          | 56          | 54          | 51          |
| 5   | 59          | 68          | 75          | 58          | 50          | 57          | 58          | 55          | 69          | 58          | 52          | 51          | 55          | 53          |
| 6   | 93          | 55          | 74          | 79          | 64          | 54          | 59          | 62          | 59          | 74          | 62          | 56          | 55          | 59          |
| 7   | 74          | 54          | 54          | 53          | 83          | 61          | 57          | 56          | 59          | 56          | 70          | 59          | 53          | 52          |
| 8   | 79          | 64          | 51          | 52          | 69          | 86          | 59          | 59          | 58          | 61          | 58          | 73          | 61          | 55          |
| 9   | 79          | 67          | 63          | 63          | 55          | 65          | 83          | 61          | 61          | 60          | 63          | 60          | 76          | 63          |
| 10  | 91          | 70          | 65          | 65          | 53          | 53          | 63          | 80          | 59          | 59          | 58          | 60          | 58          | 73          |
| 11  | 77          | 92          | 62          | 61          | 59          | 54          | 50          | 59          | 75          | 55          | 55          | 55          | 56          | 55          |
| 12  | 83          | 70          | 88          | 88          | 69          | 56          | 49          | 54          | 63          | 80          | 59          | 59          | 59          | 60          |
| Ungraded<br>Elementary  | 0           | 0           | 0           | 6           | 5           | 9           | 4           | 4           | 4           | 4           | 4           | 4           |             |             |
| Ungraded<br>Secondary   | 8           | 0           | 0           | 0           | 0           | 0           | 4           | 4           | 4           | 4           | 4           | 4           |             |             |
| Total<br>K-12   | 973         | 857         | 834         | 832         | 815         | 802         | 786         | 795         | 796         | 787         | 766         | 762         |             |             |
| Total<br>K-6  | 482         | 440         | 451         | 450         | 427         | 427         | 421         | 422         | 417         | 412         | 399         | 392         |             |             |
| Total<br>7-12   | 483         | 417         | 383         | 382         | 388         | 375         | 361         | 373         | 379         | 375         | 367         | 370         | 367         | 362         |

| <b>Table 2.3</b><br><b>Spencer-Van Etten Enrollment History and Projection</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Grade  | 2002<br>-03 | 2007<br>-08 | 2008<br>-09 | 2009<br>-10 | 2010<br>-11 | 2011<br>-12 | 2012<br>-13 | 2013<br>-14 | 2014<br>-15 | 2015<br>-16 | 2016<br>-17 | 2017<br>-18 | 2018<br>-19 | 2019<br>-20 |
| Births 5<br>yrs earlier  |             | 66          | 62          | 66          | 54          | 69          | 54          | 57          | 37          | 63          | 54          |             |             |             |
| K  | 73          | 69          | 57          | 64          | 63          | 90          | 58          | 62          | 40          | 69          | 59          | 58          |             |             |
| 1  | 90          | 88          | 70          | 65          | 68          | 55          | 84          | 58          | 62          | 40          | 69          | 59          | 58          |             |
| 2  | 77          | 70          | 69          | 70          | 75          | 76          | 60          | 87          | 60          | 64          | 41          | 71          | 61          | 60          |
| 3  | 93          | 62          | 85          | 69          | 69          | 73          | 81          | 63          | 91          | 63          | 67          | 43          | 75          | 64          |
| 4  | 81          | 67          | 69          | 81          | 69          | 76          | 77          | 84          | 66          | 95          | 66          | 70          | 45          | 78          |
| 5  | 91          | 69          | 61          | 71          | 79          | 71          | 81          | 77          | 84          | 66          | 95          | 66          | 70          | 45          |
| 6  | 89          | 89          | 69          | 59          | 69          | 85          | 71          | 81          | 77          | 84          | 66          | 95          | 66          | 70          |
| 7  | 91          | 79          | 83          | 67          | 60          | 70          | 85          | 70          | 80          | 76          | 83          | 65          | 94          | 65          |
| 8  | 94          | 88          | 76          | 85          | 66          | 62          | 71          | 85          | 70          | 80          | 76          | 83          | 65          | 94          |
| 9  | 117         | 94          | 84          | 80          | 93          | 68          | 60          | 72          | 87          | 71          | 82          | 78          | 85          | 66          |
| 10   | 96          | 85          | 91          | 88          | 81          | 95          | 73          | 61          | 73          | 89          | 72          | 84          | 80          | 87          |
| 11   | 72          | 89          | 83          | 93          | 81          | 70          | 88          | 69          | 57          | 69          | 84          | 68          | 79          | 75          |
| 12   | 79          | 81          | 84          | 77          | 96          | 75          | 74          | 86          | 68          | 56          | 68          | 82          | 67          | 77          |
| Ungraded<br>Secondary  | 25          |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Total<br>K-12  | 1168        | 1030        | 981         | 969         | 969         | 966         | 963         | 955         | 915         | 922         | 928         | 922         |             |             |
| Total<br>K-6   | 594         | 514         | 480         | 479         | 492         | 526         | 512         | 512         | 480         | 481         | 463         | 462         |             |             |
| Total<br>7-12  | 549         | 516         | 501         | 490         | 477         | 440         | 451         | 443         | 435         | 441         | 465         | 460         | 470         | 464         |

The K-12 enrollments in the study districts have been declining over the past five years at a similar rate; Candor by 8.3%, from 857 to 786, and Spencer-Van Etten by 6.5%, from 1,030 to 963. This pattern is not unusual for central New York school districts. The K-6 enrollments in Candor declined during this time period by 19 students from 440 to 421 (4.3%), while K-6 enrollments in Spencer-Van Etten held fairly even, declining from 514 to 512 students. The secondary school (7-12) enrollments, however, show significant reduction (Candor, 13.4%, from 417 to 361; Spencer-Van Etten, 12.6%, from 516 to 451).

Projections for Candor predict that the K-12 student body will likely decrease by 24 students in the next five years, from 786 to 762, 3.1%. Spencer-Van Etten will probably decrease by 41 students, 4.3%, from its current K-12 enrollment of 963 students to a projected enrollment of 922 in 2017-18.

Should the districts decide to merge, Table 2.4 shows the projected enrollment of the merged district. The K-12 enrollment of a merged district is projected to decline from 1,749

this year to 1,684 by 2017-18, a decline of 65 students, 3.7%. While the K-6 enrollment is projected to decrease from 933 to 854, 8.5%, the 7-12 enrollment, on the other hand, is projected to increase from 812 to 830, 2.2%.

| <b>Table 2.4<br/>Combined Enrollment Projections 2013-14 to 2019-20</b> |             |         |         |         |         |         |         |         |
|---|-------------|---------|---------|---------|---------|---------|---------|---------|
| Grade   | School Year |         |         |         |         |         |         |         |
|   | 2012-13     | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
| K   | 115         | 124     | 99      | 125     | 122     | 115     |         |         |
| 1   | 142         | 115     | 124     | 99      | 125     | 122     | 115     |         |
| 2   | 119         | 140     | 112     | 120     | 95      | 122     | 118     | 112     |
| 3   | 151         | 122     | 144     | 115     | 123     | 97      | 126     | 121     |
| 4   | 133         | 154     | 125     | 148     | 118     | 126     | 99      | 129     |
| 5   | 139         | 132     | 153     | 124     | 147     | 117     | 125     | 98      |
| 6   | 130         | 143     | 136     | 158     | 128     | 151     | 121     | 129     |
| 7   | 142         | 126     | 139     | 132     | 153     | 124     | 147     | 117     |
| 8   | 130         | 144     | 128     | 141     | 134     | 156     | 126     | 149     |
| 9   | 143         | 133     | 148     | 131     | 145     | 138     | 161     | 129     |
| 10  | 136         | 141     | 132     | 148     | 130     | 144     | 138     | 160     |
| 11  | 138         | 128     | 132     | 124     | 139     | 123     | 135     | 130     |
| 12  | 123         | 140     | 131     | 136     | 127     | 141     | 126     | 137     |
| Ungraded  | 8           | 8       | 8       | 8       | 8       | 8       |         |         |
| Total   | 1,749       | 1,750   | 1,711   | 1,709   | 1,694   | 1,684   |         |         |
| K-6   | 933         | 934     | 897     | 893     | 862     | 854     |         |         |
| 7-12  | 812         | 816     | 814     | 816     | 832     | 830     | 837     | 826     |

Today, a number of parents choose to educate their children at home. Some school districts have a large number of these “home-schooled children.” Should all these families 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 the Candor and Spencer-Van Etten Central School Districts.

| <b>Table 2.5<br/>Number of Home-Schooled Students from 2008-09 to 2012-13</b> |        |                   |
|---|--------|-------------------|
| School Year   | Candor | Spencer-Van Etten |
| 2008-09   | 25     | 28                |
| 2009-10   | 29     | 36                |
| 2010-11   | 33     | 37                |
| 2011-12   | 27     | 35                |
| 2012-13   | 28     | 41                |
| Average   | 28.4   | 35.4              |

The number of home-schooled children in Candor has remained relatively constant over the five most recent school years, while the number in Spencer-Van Etten has increased slightly. No significant impact on public school enrollment seems evident even if the number of home-schooled students were to decrease dramatically.

District resident students attending non-public and charter schools are sometimes an important consideration when projecting future enrollments, especially if there is a large number and a possibility of one or more of the non-public schools closing, resulting in students returning to the public school system. Enrollment in these schools is shown in Tables 2.6 and 2.7.

| <b>Table 2.6</b>                             |        |                   |
|--|--------|-------------------|
| <b>Students Attending Non-Public Schools</b> |        |                   |
| School Year                                  | Candor | Spencer-Van Etten |
| 2008-09                                      | 13     | 43                |
| 2009-10                                      | 9      | 40                |
| 2010-11                                      | 11     | 39                |
| 2011-12                                      | 16     | 37                |
| 2012-13                                      | 13     | 40                |

In addition to the number of students attending non-public schools, table 2.7 that follows shows the grade levels of these students.

| <b>Table 2.7</b>  |        |                   |
|---|--------|-------------------|
| <b>Students Attending Non-Public Schools, by Grade, 2012-13</b> |        |                   |
| Grade   | Candor | Spencer-Van Etten |
| K   | 1      | 1                 |
| 1   | 1      | 1                 |
| 2   | 1      | 1                 |
| 3   | 4      | 5                 |
| 4   | 3      | 7                 |
| 5   | 1      | 6                 |
| 6   |        | 3                 |
| 7   |        | 3                 |
| 8   |        | 1                 |
| 9   |        | 8                 |
| 10  | 1      | 1                 |
| 11  |        | 2                 |
| 12  | 1      | 1                 |
| Total   | 13     | 40                |



In addition to the students who attend non-public schools, there are also four students from Candor and eight students from Spencer-Van Etten who attend other area public schools called charter schools. Table 2.8 that follows shows the non-public and charter school enrollment for the two districts by school.

| <b>Table 2.8</b>   |        |                   |
|--|--------|-------------------|
| <b>Students Attending Non-Public and Charter Schools, by School, 2012-13</b> |        |                   |
| Non-Public School  | Candor | Spencer-Van Etten |
| North Spencer Christian Academy  | 8      | 36                |
| Zion Lutheran School   | 4      |                   |
| Ross Corners   | 1      |                   |
| Notre Dame   |        | 1                 |
| Twin Tiers   |        | 1                 |
| St. Patrick's  |        | 1                 |
| Montessori   |        | 1                 |
| New Roots Charter School   | 4      | 8                 |

From these tables it is evident that the number of students attending non-public and charter schools has remained relatively constant.

Lastly, Candor currently has twelve non-resident students attending its district. Six pay tuition, and five, as children of employees, and one, as a senior who has attended Candor for his entire academic career, do not. The tuition is \$2,943 for K-6 students and \$3,517 for 7-12 students. Spencer-Van Etten has eight non-resident students, all of whom are children of employees and do not pay tuition.

In conclusion, projected student enrollments do not require adjustment to account for any returning students such as home-schooled or non-public school students. Nor does it appear that there will be any major economic changes to the area that would dramatically alter the enrollments in these two school districts. 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. 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, Candor has a K-6 elementary school building and a 7-12 junior/senior high school building located on the same campus in the village of Candor. Spencer-Van Etten has a Pre-Kindergarten-4 elementary school located in Van Etten, a 5-8 middle school in Spencer, and a 9-12 high school in Spencer. All three of the Spencer-Van Etten school buildings are on different sites.

| <b>Table 3.1</b>                                   |      |                   |        |
|--|------|-------------------|--------|
| <b>Grade Configurations of the Study Districts</b> |      |                   |        |
| Candor   |      | Spencer-Van Etten |        |
| Elementary School                                  | K-6  | Elementary School | PreK-4 |
|  |      | Middle School     | 5-8    |
| Junior/Senior High School                          | 7-12 | High School       | 9-12   |

We now turn our attention to the instructional program at each level of schooling in the study districts.

#### *Elementary Schools*

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 very different school days for their students. The student day in Candor is fifteen minutes longer than Spencer-Van Etten, and starts one hour later. Staffs in the two study districts also have different workdays. The staff day begins at 8:00 a.m. in both districts, but is thirty minutes longer on Mondays through Thursdays at Candor. Consequently, if the districts were to merge there would need to be discussion on how to make the school days more alike for students and staff.

| Table 3.2<br>Elementary School Schedules |   |  |                   |         |
|--|---|--|-------------------|---------|
|  | Candor  |  | Spencer-Van Etten |         |
| Staff Start                              | 8:00 (8:30 on Fridays and the day before a vacation or holiday) | 7 hours & 30 minutes (Mon-Thurs);<br>(7 hours on Fridays and the day before a vacation or holiday) | 8:00              | 7 hours |
| Staff End                                | 3:30  |  | 3:00              |         |
|  |   |  |                   |         |
| Student Start                            | 9:00  | 6 hours & 15 minutes   | 8:00              | 6 hours |
| Student End                              | 3:15  |  | 2:00              |         |

Table 3.3 presents a summary of the elementary school sections and average class size of each section. Note that the table includes grades 5 and 6 for Spencer-Van Etten, even though those grades are components of the Spencer-Van Etten Middle School.

| <b>Table 3.3</b><br><b>K-6 Class Sections/Section Sizes 2012-13</b> |                    |                |                    |                                   |                                 |
|---|--------------------|----------------|--------------------|-----------------------------------|---------------------------------|
| Grade Level   | Candor             |                | Spencer-Van Etten  |                                   | Statewide<br>Average<br>2009-10 |
|   | No. of<br>Sections | Section Sizes  | No. of<br>Sections | Section Sizes                     |                                 |
| Pre-K   |                    |                | 3                  | 18, 18, 12                        | 18.4                            |
| K   | 4                  | 15, 14, 14, 14 | 3                  | 19, 18, 16                        | 20.7                            |
| 1   | 3                  | 20, 19, 19     | 5                  | 15, 18, 16, 17, 17                | 21.8                            |
| 2   | 3                  | 20, 19, 21     | 3                  | 20, 19, 19                        | 20.8                            |
| 3   | 4                  | 18, 17, 17, 20 | 4                  | 21, 21, 20, 21                    | 21.5                            |
| 4   | 3                  | 19, 19, 18     | 4                  | 19, 18, 20, 18                    | 22.2                            |
| 5   | 3                  | 19, 20, 20     |                    |                                   | 22.8                            |
| 5-Humanities  |                    |                | 4                  | 20, 17, 18, 18                    |                                 |
| 5-Literacy  |                    |                | 4                  | 17, 18, 18, 20                    |                                 |
| 5-Reading   |                    |                | 2                  | 6, 4                              |                                 |
| 5-Science   |                    |                | 4                  | 18, 20, 18, 18                    |                                 |
| 5-Math  |                    |                | 4                  | 18, 20, 18, 18                    |                                 |
| 5-Math Lab  |                    |                | 8                  | 18, 18, 13, 14, 10,<br>12, 12, 12 |                                 |
| 6   | 3                  | 20, 19, 20     |                    |                                   |                                 |
| 6-Humanities  |                    |                | 4                  | 11, 21, 21, 10                    |                                 |
| 6-Humanities<br>Lab   |                    |                | 4                  | 8, 7, 9, 8                        |                                 |
| 6-Literacy  |                    |                | 3                  | 18, 24, 21                        |                                 |
| 6-Science   |                    |                | 3                  | 20, 24, 21                        |                                 |
| 6-Math  |                    |                | 3                  | 20, 25, 22                        |                                 |
| 6-Math Lab  |                    |                | 4                  | 19, 19, 21, 19                    |                                 |
| 6:1:1 Class   | 1                  | 2 F/T; 3 P/T   |                    |                                   |                                 |

Candor has self-contained classrooms in its K-6 elementary school while Spencer-Van Etten has self-contained classes in its K-4 elementary school and departmentalized classes for grades 5-6 in its middle school.

Examining the data in Table 3.3 shows that class sizes at Candor and Spencer-Van Etten are comparable and are at or below the statewide averages for elementary school class sizes.

The heart of every school's instructional program is its core academic curriculum. Table 3.4 summarizes the elementary school curriculum in both study districts. Again, the curricular comparison is presented on a K-6 basis.

| <b>Table 3.4</b><br><b>K-6 School Curriculum</b> |  |   |
|--|--|---|
| Curricular Area                                  | Candor   | Spencer-Van Etten   |
| Language Arts                                    | <p><u>K-6:</u> Houghton-Mifflin Series</p> <p><u>K:</u> Shutterbug books that integrate with math, science, and social studies, plus Wilson Writing Program—Zaner-Bloser</p> <p><u>Gr.1:</u> Reading A-Z, Guided Reading, Shutterbug books; Sitton spelling and H-M (high priority words); Creative Teaching Press's Learning to Write, Scholastic Printables, Write One</p> <p><u>Gr.2:</u> Story books and workbooks; Sitton Spelling; Write Away, H-M Process writing with self-created</p> <p><u>Gr.3:</u> H-M Write On Track-Write source; Sitton spelling</p> <p><u>Gr.4:</u> H-M Trade books; Sitton spelling; Teacher created units in writing</p> <p><u>Gr.5:</u> H-M Trade books, reference materials; Sitton spelling; Writer's Express, Writer's Workshop, Some 6 Traits</p> <p><u>Gr.6:</u> Prentice Hall (literature) for reading; Sitton spelling; Teacher created units in writing</p> | <p><u>K-6:</u> Reader's and Writer's Workshop (A Columbia University based program that focuses on one skill per day, to include mini-lesson instruction, practice, and closing activity. No specific reading series is used. Classroom libraries are composed of a variety of leveled books for independent reading) Guided Reading, Reading A-Z</p> <p><u>Spelling:</u> Gr.1-2: Teacher generated lists based on word families, Gr.3-4: Words Their Way 5<sup>th</sup> edition, Gr.5-6: Content driven weekly spelling tests</p> <p><u>K-2:</u> Handwriting Without Tears</p> <p><u>Software:</u> K-6, BrainPop, MoreStarFall, Enchantedlearning, Bookflix</p> <p><u>Periodicals:</u> Gr. K-2, Scholastic News, Gr.1-3, Weekly Reader, Gr.5-6, Scholastic News</p> <p><u>Reading Assessments:</u> Fountas &amp; Pinnell Benchmarking, DRA, NWEA</p> <p><u>Textbooks:</u> Gr.5 United States-Our Nation and Neighbors, Harcourt Western Hemisphere, Harcourt World History</p> |
| Mathematics                                      | <u>K-6:</u> Scott Foresman-Addison   | <u>K-1:</u> Pearson EnVision Math   |

|                |  |  |
|----------------|--|--|
|                | <p>Wesley Series</p> <p><u>Gr.3-5:</u> Buckle Down</p>   | <p><u>Gr.2:</u> Teacher generated materials based on CCSS</p> <p><u>Gr.3-4:</u> Foresman/Wesley Everyday Mathematics and teacher generated materials based on CCS</p> <p><u>Gr.5:</u> Glencove-Hill My Math, CCS units</p> <p><u>Gr.6:</u> Glencoe Success Your Way, CCS units</p> <p><u>Software:</u> Gr.K-4, BrainPop, Math Magician, Gr.5-6, Castle Learning</p>          |
| Science        | <p><u>K:</u> Pearson Scott Foresman</p> <p><u>Gr.1:</u> Scott Foresman, Scholastic News</p> <p><u>Gr.2:</u> Scott Foresman, Scholastic News, National Geographic</p> <p><u>Gr.3-4:</u> Scott Foresman</p> <p><u>Gr.5:</u> Scholastic/Everything You Need to Know, Scholastic Science Dictionary, Macmillan McGraw Hill</p> <p><u>Gr.6:</u> Macmillan McGraw-Hill/Science; BOCES kits, Teacher created units</p>                        | <p><u>Gr.K-4:</u> BOCES Science kits and teacher generated science units linked to NYS standards</p> <p><u>Gr.4:</u> Accent on Science</p> <p><u>Gr.5:</u> Scholastic Science Magazine, Units aligned to NYS science standards, BOCES science kits</p> <p><u>Gr.6:</u> Glencoe Math Course 1</p>   |
| Social Studies | <p><u>K:</u> Houghton Mifflin (Greet the World)</p> <p><u>Gr.1:</u> Houghton Mifflin, Scholastic News</p> <p><u>Gr.2:</u> Houghton Mifflin, Scholastic News, National Geographic</p> <p><u>Gr.3:</u> Teacher generated units</p> <p><u>Gr.4:</u> Macmillan McGraw Hill's New York</p> <p><u>Gr.5:</u> Houghton Mifflin Build Our Nation, Holt America and its Neighbors</p> <p><u>Gr.6:</u> Houghton Mifflin Discover Our Heritage</p> | <p><u>K-2:</u> Teacher generated units based on NYS standards</p> <p><u>Gr.3-4:</u> MacMillan McGraw Hill Adventures in Time and Place</p> <p><u>Gr.5:</u> United States-Our Nation and Heritage, Harcourt Western Hemisphere</p> <p><u>Gr.6:</u> Harcourt World History</p> <p><u>Periodicals:</u> Gr.1-3, National Geographic</p> <p><u>Software:</u> Gr.K-4, BrainPop</p> |

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. Once more, these curricular areas are displayed from a K-6 perspective.

| <b>Table 3.5</b><br><b>K-6 Special Area Subjects</b> |  |   |
|--|--|---|
| Special Area Subject                                 | Candor<br>Classes Per 6 Day Cycle  | Spencer-Van Etten<br>Classes per Week   |
| Music  | <u>K-Gr.2:</u> 2 per cycle, 30 min.<br><u>Gr.3-4:</u> 2 per cycle, 1 30 min.,<br>1 40 min.<br><u>Gr.5-6:</u> 1 40 min. per cycle | <u>K-Gr.4:</u> 2 per week, 30 min., plus<br>chorus for grades 3 and 4<br><u>Gr.5:</u> Every day, 40 min., 12 weeks<br><u>Gr.6:</u> Every other day, 40 min., ½ year |
| Art  | <u>K-Gr.2:</u> 1 per cycle, 30 min.<br><u>Gr.3-6:</u> 1 per cycle, 40 min.   | <u>K-Gr.4:</u> 1 per week, 30 min.<br><u>Gr.5:</u> Every day, 40 min., 12 weeks<br><u>Gr.6:</u> Every other day, 40 min., ½ year                                    |
| Physical Education                                   | <u>K-Gr.2:</u> 3 per cycle, 30 min.<br><u>Gr.3-6:</u> 3 per cycle, 40 min.   | <u>K-Gr.4:</u> 3 per week, 30 min.<br><u>Gr.5-6:</u> Every other day, 40 min., all year   |
| Library or Computer                                  | <u>K-Gr.2:</u> 1 per cycle, 30 min.<br><u>Gr.3-6:</u> 1 per cycle, 40 min  | <u>K-Gr.4:</u> 1 each per week, 30 min.,<br><u>Gr.5-6:</u> Every day, 40 min., all year   |

Finally, to ensure a complete picture of the elementary school instructional program, it is necessary to present a summary of student academic performance. At the elementary and middle school 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 Candor and Spencer-Van Etten, 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 series of tables (3.6-3.9) present a four-year summary of students scoring at each achievement level in both of the study districts in grades 3-4.

| <b>Table 3.6</b>                                 |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Percent of Students Scoring at Each Level</b> |             |             |             |             |             |             |             |             |
| <b>English/Language Arts-Grade 3</b>             |             |             |             |             |             |             |             |             |
| Level  | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|  | CAN<br>(53) | SVE<br>(85) | CAN<br>(59) | SVE<br>(66) | CAN<br>(58) | SVE<br>(67) | CAN<br>(55) | SVE<br>(72) |
| 1  | 4%          | 1%          | 15%         | 20%         | 10%         | 9%          | 7%          | 14%         |
| 2  | 22%         | 19%         | 29%         | 47%         | 24%         | 36%         | 35%         | 46%         |
| 3  | 66%         | 75%         | 42%         | 28%         | 61%         | 51%         | 53%         | 40%         |
| 4  | 8%          | 5%          | 14%         | 5%          | 5%          | 4%          | 5%          | 0%          |
| ( ) indicates the number tested                  |             |             |             |             |             |             |             |             |



| <b>Table 3.7</b><br><b>Percent of Students Scoring at Each Level</b><br><b>Math-Grade 3</b> |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level   | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|   | CAN<br>(54) | SVE<br>(85) | CAN<br>(59) | SVE<br>(66) | CAN<br>(58) | SVE<br>(67) | CAN<br>(55) | SVE<br>(72) |
| 1   | 4%          | 0%          | 15%         | 8%          | 12%         | 4%          | 9%          | 7%          |
| 2   | 7%          | 1%          | 38%         | 48%         | 38%         | 39%         | 40%         | 26%         |
| 3   | 80%         | 74%         | 37%         | 27%         | 43%         | 45%         | 38%         | 63%         |
| 4   | 9%          | 25%         | 10%         | 17%         | 7%          | 12%         | 13%         | 4%          |
| ( ) indicates the number tested   |             |             |             |             |             |             |             |             |

| <b>Table 3.8</b><br><b>Percent of Students Scoring at Each Level</b><br><b>English/Language Arts-Grade 4</b> |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level  | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|  | CAN<br>(63) | SVE<br>(69) | CAN<br>(50) | SVE<br>(79) | CAN<br>(53) | SVE<br>(70) | CAN<br>(57) | SVE<br>(72) |
| 1  | 8%          | 3%          | 6%          | 1%          | 13%         | 13%         | 14%         | 18%         |
| 2  | 29%         | 20%         | 56%         | 40%         | 44%         | 56%         | 46%         | 46%         |
| 3  | 61%         | 67%         | 36%         | 55%         | 41%         | 31%         | 37%         | 36%         |
| 4  | 2%          | 10%         | 2%          | 4%          | 2%          | 0%          | 4%          | 0%          |
| ( ) indicates the number tested  |             |             |             |             |             |             |             |             |

| <b>Table 3.9</b><br><b>Percent of Students Scoring at Each Level</b><br><b>Math-Grade 4</b> |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level   | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|   | CAN<br>(63) | SVE<br>(70) | CAN<br>(50) | SVE<br>(79) | CAN<br>(53) | SVE<br>(70) | CAN<br>(57) | SVE<br>(75) |
| 1   | 13%         | 1%          | 4%          | 1%          | 13%         | 10%         | 11%         | 8%          |
| 2   | 11%         | 6%          | 58%         | 22%         | 29%         | 43%         | 37%         | 55%         |
| 3   | 71%         | 66%         | 34%         | 52%         | 47%         | 40%         | 39%         | 27%         |
| 4   | 5%          | 27%         | 4%          | 25%         | 11%         | 7%          | 14%         | 11%         |
| ( ) indicates the number tested   |             |             |             |             |             |             |             |             |

In analyzing the assessments for grades three and four, it is clear that there are some differences in the achievement levels for the two districts. There are years when Candor students score higher than Spencer-Van Etten students on individual exams and there are years when Spencer-Van Etten students score higher than Candor students on some exams. However, it is clear from these data that the results for the two study districts over this four year period of time are much more similar than they are different. These results should provide no reason why either district should be concerned about the achievement levels of the other district.

### ***Middle School (Grades 5-8)***

As was done with the elementary schools, the following table shows the daily schedules for the Candor and Spencer-Van Etten middle school and the two high schools.

| Table 3.10<br>Middle School (SVE) & High School Daily Schedules |   |  |                         |   |
|---|---|--|-------------------------|---|
|   | Candor  |  | Spencer-Van Etten       |   |
| MIDDLE SCHOOL/HIGH SCHOOL                                       |   |  |                         |   |
|   | Start/End Times   | Length of Day  | Start/End Times         | Length of Day   |
| Staff Start   | 7:30  | 7 hours & 30 minutes (7 hours on Fridays and the day before a vacation or holiday) | 8:00                    | 7 hours   |
| Staff End   | 3:00 (2:30 on Fridays and the day before a vacation and or holiday) |  | 3:00                    |   |
|   |   |  |                         |   |
| Student Start   | 7:47  | 6 hours & 33 minutes   | 8:00 (MS) and 8:05 (HS) | 6 hours & 56 minutes (MS) and 6 hours & 51 minutes (HS) |
| Student End   | 2:20  |  | 2:56                    |   |

At the middle school and the high schools, we find that the daily schedules are somewhat different. The staff day in Candor is, for most days, thirty minutes longer than the staff day in Spencer-Van Etten. Consideration will have to be given to the structural difference that exists in the early ending time that currently exists in Candor on Fridays

and the days before holidays. Currently, on average, the teachers in Candor work one hundred twenty minutes more per week than do the teachers in Spencer-Van Etten.

The student days in the middle school and the high schools are fairly similar. The lengths of the student days are different by approximately twenty minutes. If the districts were to merge, common starting times for students and staff would have to be developed that would be practical given facilities and transportation structures.

As was done with the elementary schools, we now look at the curriculum and section sizes that exist in the middle school. Table 3.11 that follows provides this data.

| Table 3.11<br>Middle School/Junior High Curriculum Offerings-2012-13 |            |                        |                 |                 |  |                        |                 |                       |                                 |
|--|------------|------------------------|-----------------|-----------------|--|------------------------|-----------------|-----------------------|---------------------------------|
| Course   | CAN        | SVE                    | No. of Students | No. of Sections |  | Merged District        | No. of Sections | No. of Fewer Sections | Net Reduction in Sections       |
| ENGLISH  |            |                        |                 |                 |  |                        |                 |                       |                                 |
| English 7  | 20, 19, 18 |                        | 57              | 3               |  | 19, 19, 19             | 3               | 0                     | 0 Fewer English Sections        |
| English 8  | 19, 18, 22 |                        | 59              | 3               |  | 19, 20, 20             | 3               | 0                     |                                 |
| JH Life English  | 1          |                        | 1               | 1               |  | 1                      | 1               | 0                     |                                 |
| Humanities 7   |            | 23, 30, 30             | 83              | 3               |  | 20, 21, 21, 21         | 4               | +1                    |                                 |
| Humanities 8   |            | 26, 23, 22             | 71              | 3               |  | 23, 24, 24             | 3               | 0                     |                                 |
| Humanities Lab 7   |            | 10, 12, 10, 11, 10, 17 | 70              | 6               |  | 14, 14, 14, 14, 15     | 5               | 1                     |                                 |
| Humanities Lab 8   |            | 15, 21, 8, 10, 7, 17   | 78              | 6               |  | 13, 13, 13, 13, 13, 13 | 6               | 0                     |                                 |
| SOCIAL STUDIES   |            |                        |                 |                 |  |                        |                 |                       |                                 |
| Social Studies 7   | 20, 20, 18 |                        | 58              | 3               |  | 19, 19, 20             | 3               | 0                     | 0 Fewer Social Studies Sections |
| Social Studies 8   | 18, 19, 22 |                        | 59              | 3               |  | 19, 20, 20             | 3               | 0                     |                                 |
| MATH   |            |                        |                 |                 |  |                        |                 |                       |                                 |
| Math 7   | 19, 18, 20 | 26, 26                 | 109             | 5               |  | 21, 22, 22, 22, 22     | 5               | 0                     | 3 Fewer Math Sections           |
| Math 7 Acc   |            | 26                     | 26              | 1               |  | 13, 13                 | 2               | +1                    |                                 |
| Math 8   | 19, 18, 22 | 27, 23                 | 109             | 5               |  | 21, 22, 22, 22, 22     | 5               | 0                     |                                 |
| Math 7 Lab   |            | 6, 7, 9, 7, 10, 5      | 44              | 6               |  | 14, 15, 15             | 3               | 3                     |                                 |
| Math 8 Lab   |            | 7, 15, 15, 19, 5, 5    | 66              | 6               |  | 13, 13, 13, 13, 14     | 5               | 1                     |                                 |
| JH Life Math   | 1          |                        | 1               | 1               |  | 1                      | 1               | 0                     |                                 |
| Integrated Algebra   | 1          | 19                     | 20              | 2               |  | 19, 20                 | 2               | 0                     |                                 |

|                         |            |            |     |   |  |                              |   |   |                                |
|-------------------------|------------|------------|-----|---|--|------------------------------|---|---|--------------------------------|
| Applied Math            | 2          |            | 2   | 1 |  | 2                            | 1 | 0 |                                |
| SCIENCE                 |            |            |     |   |  |                              |   |   |                                |
| Science 7               | 18, 19, 21 | 29, 27, 27 | 141 | 6 |  | 23, 23,<br>23, 24,<br>24, 24 | 6 | 0 | 0 Fewer<br>Science<br>Sections |
| Science 8               | 19, 22, 18 | 16, 30     | 105 | 5 |  | 21, 21,<br>21, 21,<br>21     | 5 | 0 |                                |
| Ecology 7/8             |            | 19, 14     | 33  | 2 |  | 16, 17                       | 2 | 0 |                                |
| Rocks &<br>Minerals 7/8 |            | 12, 24     | 36  | 2 |  | 18, 18                       | 2 | 0 |                                |
| Earth Science           |            | 25         | 25  | 1 |  | 25                           | 1 | 0 |                                |

Table 3.11 shows the courses and the section sizes for the middle school academic programs. In addition, the table also shows what the middle school section sizes might look like should the districts decide to merge. In looking at the section sizes of a merged district, the assumption was made that no class section would exceed twenty-five students. This limit was taken from the class size language in the Candor teacher contract that reads as follows:

*“The Board recognizes the desirable limits of 25-30 pupils per class.  
Within the limits of the physical facilities available, these limits will be  
maintained. Study halls are not to be considered classes for this section.”*

In addition to the class size limit of twenty-five students for regular classes, the additional assumption was made that there would not be more than fifteen students in any laboratory classes. Applying these assumptions to the merged student population shown in Table 3.11 above would have the potential of saving three sections of middle school math. No other academic class efficiencies would be realized.

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 three sections of math classes, at least two opportunities potentially exist for the merged district. First, it might be possible to replace those sections with additional courses, thereby increasing the program opportunities for student. On the other hand, by reducing the number of sections, it might be possible to reduce staff and thereby reduce budget expenses. These options will be reviewed later in this report.

As was done with the elementary schools, the following series of tables (3.12-3.19) present a four-year summary of students scoring at each achievement level on the state English-Language Arts and Math assessments in grades 5-8.

| <b>Table 3.12</b><br><b>Percent of Students Scoring at Each Level</b><br><b>English/Language Arts-Grade 5</b> |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level   | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|   | CAN<br>(76) | SVE<br>(63) | CAN<br>(61) | SVE<br>(68) | CAN<br>(53) | SVE<br>(78) | CAN<br>(58) | SVE<br>(71) |
| 1   | 0%          | 0%          | 25%         | 15%         | 13%         | 12%         | 22%         | 24%         |
| 2   | 11%         | 19%         | 44%         | 56%         | 47%         | 52%         | 28%         | 41%         |
| 3   | 78%         | 71%         | 24%         | 23%         | 40%         | 35%         | 45%         | 35%         |
| 4   | 11%         | 10%         | 7%          | 6%          | 0%          | 1%          | 5%          | 0%          |
| ( ) indicates the number tested   |             |             |             |             |             |             |             |             |

| <b>Table 3.13</b><br><b>Percent of Students Scoring at Each Level</b><br><b>Math-Grade 5</b> |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level  | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|  | CAN<br>(77) | SVE<br>(62) | CAN<br>(61) | SVE<br>(68) | CAN<br>(52) | SVE<br>(77) | CAN<br>(58) | SVE<br>(71) |
| 1  | 3%          | 0%          | 16%         | 4%          | 8%          | 1%          | 14%         | 13%         |
| 2  | 15%         | 18%         | 23%         | 37%         | 34%         | 38%         | 28%         | 41%         |
| 3  | 59%         | 63%         | 56%         | 49%         | 50%         | 44%         | 45%         | 37%         |
| 4  | 23%         | 19%         | 5%          | 10%         | 8%          | 17%         | 14%         | 10%         |
| ( ) indicates the number tested  |             |             |             |             |             |             |             |             |

| <b>Table 3.14</b><br><b>Percent of Students Scoring at Each Level</b><br><b>English/Language Arts-Grade 6</b> |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level   | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|   | CAN<br>(74) | SVE<br>(69) | CAN<br>(83) | SVE<br>(57) | CAN<br>(65) | SVE<br>(68) | CAN<br>(55) | SVE<br>(84) |
| 1   | 1%          | 0%          | 11%         | 9%          | 22%         | 15%         | 9%          | 12%         |
| 2   | 25%         | 14%         | 42%         | 35%         | 30%         | 45%         | 40%         | 48%         |
| 3   | 66%         | 80%         | 42%         | 56%         | 48%         | 37%         | 47%         | 40%         |
| 4   | 8%          | 6%          | 5%          | 0%          | 0%          | 3%          | 4%          | 0%          |
| ( ) indicates the number tested   |             |             |             |             |             |             |             |             |

| <b>Table 3.15</b><br><b>Percent of Students Scoring at Each Level</b><br><b>Math-Grade 6</b> |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level  | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|  | CAN<br>(75) | SVE<br>(69) | CAN<br>(83) | SVE<br>(56) | CAN<br>(65) | SVE<br>(68) | CAN<br>(55) | SVE<br>(84) |
| 1  | 9%          | 0%          | 6%          | 5%          | 17%         | 9%          | 13%         | 20%         |
| 2  | 27%         | 19%         | 52%         | 32%         | 43%         | 50%         | 44%         | 37%         |
| 3  | 56%         | 71%         | 31%         | 38%         | 38%         | 28%         | 31%         | 35%         |
| 4  | 8%          | 10%         | 11%         | 25%         | 2%          | 13%         | 13%         | 8%          |
| ( ) indicates the number tested  |             |             |             |             |             |             |             |             |

| <b>Table 3.16</b><br><b>Percent of Students Scoring at Each Level</b><br><b>English/Language Arts-Grade 7</b> |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level   | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|   | CAN<br>(54) | SVE<br>(83) | CAN<br>(74) | SVE<br>(69) | CAN<br>(86) | SVE<br>(59) | CAN<br>(61) | SVE<br>(72) |
| 1   | 0%          | 0%          | 5%          | 10%         | 2%          | 3%          | 11%         | 14%         |
| 2   | 17%         | 18%         | 48%         | 51%         | 55%         | 46%         | 46%         | 64%         |
| 3   | 79%         | 75%         | 43%         | 32%         | 41%         | 48%         | 38%         | 21%         |
| 4   | 4%          | 7%          | 4%          | 7%          | 2%          | 3%          | 5%          | 1%          |
| ( ) indicates the number tested   |             |             |             |             |             |             |             |             |

| <b>Table 3.17</b><br><b>Percent of Students Scoring at Each Level</b><br><b>Math-Grade 7</b> |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level  | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|  | CAN<br>(54) | SVE<br>(81) | CAN<br>(74) | SVE<br>(69) | CAN<br>(86) | SVE<br>(59) | CAN<br>(61) | SVE<br>(72) |
| 1  | 0%          | 0%          | 11%         | 4%          | 7%          | 5%          | 8%          | 7%          |
| 2  | 6%          | 9%          | 38%         | 42%         | 28%         | 22%         | 43%         | 26%         |
| 3  | 87%         | 66%         | 39%         | 34%         | 45%         | 29%         | 41%         | 42%         |
| 4  | 7%          | 25%         | 12%         | 20%         | 20%         | 44%         | 8%          | 25%         |
| ( ) indicates the number tested  |             |             |             |             |             |             |             |             |

| <b>Table 3.18</b><br><b>Percent of Students Scoring at Each Level</b><br><b>English/Language Arts-Grade 8</b> |             |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level   | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|   | CAN<br>(52) | SVE<br>(75) | CAN<br>(53) | SVE<br>(84) | CAN<br>(70) | SVE<br>(67) | CAN<br>(84) | SVE<br>(62) |
| 1   | 0%          | 1%          | 8%          | 4%          | 10%         | 6%          | 2%          | 0%          |
| 2   | 40%         | 32%         | 28%         | 38%         | 49%         | 61%         | 54%         | 56%         |
| 3   | 60%         | 63%         | 58%         | 45%         | 38%         | 33%         | 44%         | 44%         |
| 4   | 0%          | 4%          | 6%          | 13%         | 3%          | 0%          | 0%          | 0%          |
| ( ) indicates the number tested   |             |             |             |             |             |             |             |             |

| <b>Table 3.19</b><br><b>Percent of Students Scoring at Each Level</b><br><b>Math-Grade 8</b> |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Level  | 2008-09     |             | 2009-10     |             | 2010-11     |             | 2011-12     |             |
|  | CAN<br>(50) | SVE<br>(75) | CAN<br>(53) | SVE<br>(84) | CAN<br>(70) | SVE<br>(68) | CAN<br>(83) | SVE<br>(63) |
| 1  | 0%          | 1%          | 6%          | 7%          | 11%         | 9%          | 2%          | 5%          |
| 2  | 22%         | 16%         | 54%         | 45%         | 45%         | 42%         | 43%         | 35%         |
| 3  | 70%         | 74%         | 36%         | 34%         | 41%         | 42%         | 51%         | 48%         |
| 4  | 8%          | 9%          | 4%          | 14%         | 3%          | 7%          | 4%          | 13%         |
| ( ) indicates the number tested  |             |             |             |             |             |             |             |             |

In examining the achievement data for grades 5-8, essentially the same conclusion can be drawn as when we examined the elementary school data. In some years Candor students outperformed Spencer-Van Etten on some exams while in other years it is just the opposite. In summary, there does not seem to be significant consistent differences (year-to-year) between the two districts in terms of how their elementary and middle school students performed on the state English/Language Arts and Math assessments.

### ***High School (Grades 9-12)***

Table 3.20 that follows presents an overview of the curriculum in each district's high school. In addition to identifying the courses taught during 2012-13, the number of sections of each course and each section size are also shown in this table. For example, in Candor there are four sections of English 9 with section sizes of 21, 22, 20 and 19; Spencer-Van Etten has two sections of English 9 with 17 and 24 students in the classes.

In addition to showing the current classes being offered, the number of sections, and the section sizes, the table also shows what might reasonably be expected to happen to the section sizes should the two districts decide to merge. 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 in regular academic classrooms will not exceed 25 students, laboratory classes will not exceed 15 students, and resource rooms will not exceed five students. The limit of 25 students in an academic class was taken from the class size language in the Candor teacher contract that reads as follows:

*“The Board recognizes the desirable limits of 25-30 pupils per class. Within the limits of the physical facilities available, these limits will be maintained. Study halls are not to be considered classes for this section.”*

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, facilities constraints, and limited certification flexibility for staff 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 3.20 frees up teacher schedules in order to potentially offer more electives and broaden the high school curriculum. It is also noted that many merged districts' boards of education agree to reduce staff only by attrition. If this is the position taken by the board of education in this merged district, 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.

| <b>Table 3.20</b><br><b>High School Curriculum Offerings-2012-13</b> |                |            |                 |                 |  |                    |                 |                       |                             |
|--|----------------|------------|-----------------|-----------------|--|--------------------|-----------------|-----------------------|-----------------------------|
| Course   | CAN            | SVE        | No. of Students | No. of Sections |  | Merged District    | No. of Sections | No. of Fewer Sections | Net Reduction in Sections   |
| <b>ENGLISH</b>   |                |            |                 |                 |  |                    |                 |                       |                             |
| English 9  | 21, 22, 20, 19 | 17, 24     | 123             | 6               |  | 24, 24, 25, 25, 25 | 5               | 1                     | 7 fewer sections of English |
| English 9 Honors   |                | 22         | 22              | 1               |  | 22                 | 1               | 0                     |                             |
| English 10   | 22, 25, 11     | 10, 16, 15 | 99              | 6               |  | 24, 25, 25, 25     | 4               | 2                     |                             |
| English 10 Honors  |                | 27         | 27              | 1               |  | 13, 14             | 2               | +1                    |                             |
| ALT English 10   | 5              |            | 5               | 1               |  | 5                  | 1               | 0                     |                             |
| English 11   | 15, 17, 15     | 28, 16, 15 | 106             | 6               |  | 21, 21, 21, 21, 22 | 5               | 1                     |                             |
| English 11 Honors  |                | 13, 20     | 33              | 2               |  | 17, 16             | 2               | 0                     |                             |
| ALT English 11   | 1              |            | 1               | 1               |  | 1                  | 1               | 0                     |                             |
| English 12   | 9, 19          | 16, 14     | 58              | 4               |  | 19, 19, 20         | 3               | 1                     |                             |
| ALT English 12   | 4, 1           |            | 5               | 2               |  | 5                  | 1               | 1                     |                             |
| College English 101  | 18             | 29         | 47              | 2               |  | 23, 24             | 2               | 0                     |                             |
| College English 102  | 18             |            | 18              | 1               |  | 18                 | 1               | 0                     |                             |
| Life Skills English  | 4              | 8          | 12              | 2               |  | 12                 | 1               | 1                     |                             |
| ALT Creative Writing   | 2, 2           |            | 4               | 2               |  | 4                  | 1               | 1                     |                             |

| SOCIAL STUDIES              |                         |               |     |    |  |                        |    |   |                                    |  |
|-----------------------------|-------------------------|---------------|-----|----|--|------------------------|----|---|------------------------------------|--|
| Global Studies I            | 20, 18, 22, 22          | 17, 21        | 120 | 6  |  | 24, 24, 24, 24, 24     | 5  | 1 | 7 fewer sections of Social Studies |  |
| Global I Honors             |                         | 23            | 23  | 1  |  | 23                     | 1  | 0 |                                    |  |
| Global Studies II           | 26, 15, 19              | 24, 11, 14    | 109 | 6  |  | 22, 22, 22, 22, 21     | 5  | 1 |                                    |  |
| Global II Honors            |                         | 13, 14        | 27  | 2  |  | 13, 14                 | 2  | 0 |                                    |  |
| ALT Global II               | 6                       |               | 6   | 1  |  | 6                      | 1  | 0 |                                    |  |
| US History                  | 14, 14, 20              | 22, 27        | 97  | 5  |  | 24, 24, 24, 25         | 4  | 1 |                                    |  |
| AP US History               |                         | 17, 22        | 39  | 2  |  | 19, 20                 | 2  | 0 |                                    |  |
| ALT US History              | 4                       |               | 4   | 1  |  | 4                      | 1  | 0 |                                    |  |
| Participation in Govt-1 sem | 10, 20, 13              | 19, 13        | 75  | 5  |  | 25, 25, 25             | 3  | 2 |                                    |  |
| ALT P.I.G.                  | 5                       |               | 5   | 1  |  | 5                      | 1  | 0 |                                    |  |
| Economics-1 sem             | 11, 20, 13              | 19, 11        | 74  | 5  |  | 24, 25, 25             | 3  | 2 |                                    |  |
| College Gov't               |                         | 21, 13        | 34  | 2  |  | 17, 17                 | 2  | 0 |                                    |  |
| College Economics           |                         | 15, 19        | 34  | 2  |  | 17, 17                 | 2  | 0 |                                    |  |
| ALT Economics               | 5                       |               | 5   | 1  |  | 5                      | 1  | 0 |                                    |  |
| Military History            |                         | 8             | 8   | 1  |  | 8                      | 1  | 0 |                                    |  |
| Psychology                  | 1                       |               | 1   | 1  |  | 1                      | 1  | 0 |                                    |  |
| MATH                        |                         |               |     |    |  |                        |    |   |                                    |  |
| Algebra 9                   | 18, 20, 13              |               | 51  | 3  |  | 17, 17, 17             | 3  | 0 | 11 fewer sections of Math          |  |
| Algebra 10                  | 22, 14                  |               | 36  | 2  |  | 18, 18                 | 2  | 0 |                                    |  |
| ALT Algebra 10              | 4                       |               | 4   | 1  |  | 4                      | 1  | 0 |                                    |  |
| Adv Algebra                 | 10                      |               | 10  | 1  |  | 10                     | 1  | 0 |                                    |  |
| Int Algebra                 | 17, 15                  | 17, 13, 14    | 76  | 5  |  | 19, 19, 19, 19         | 4  | 1 |                                    |  |
| Int Algebra Lab             | 9, 10, 6, 7             | 11, 13, 4, 12 | 72  | 8  |  | 14, 14, 14, 15, 15,    | 5  | 3 |                                    |  |
| Geometry                    | 15, 16                  | 11, 27, 13    | 82  | 5  |  | 20, 20, 21, 21         | 4  | 1 |                                    |  |
| Accelerated Geometry        |                         | 23            | 23  | 1  |  | 23                     | 1  | 0 |                                    |  |
| Trig                        | 18, 12                  | 16, 16, 10    | 72  | 5  |  | 24, 24, 24             | 3  | 2 |                                    |  |
| Trig Lab                    | 6, 10, 11, 2            |               | 29  | 4  |  | 14, 15                 | 2  | 2 |                                    |  |
| Pre-Calculus                |                         | 13, 9         | 22  | 2  |  | 22                     | 1  | 1 |                                    |  |
| Calculus                    | 9                       | 22            | 31  | 2  |  | 15, 16                 | 2  | 0 |                                    |  |
| Statistics                  | 10                      |               | 10  | 1  |  | 10                     | 1  | 0 |                                    |  |
| Applied Math                | 1                       |               | 1   | 1  |  | 1                      | 1  | 0 |                                    |  |
| Life Skills Math            | 4                       | 8             | 12  | 2  |  | 12                     | 1  | 1 |                                    |  |
| SCIENCE                     |                         |               |     |    |  |                        |    |   |                                    |  |
| Earth Science               | 20, 27                  |               | 47  | 2  |  | 23, 24                 | 2  | 0 |                                    |  |
| Earth Science Lab           | 18, 8, 8, 13            |               | 47  | 4  |  | 11, 12, 12, 12         | 4  | 0 |                                    |  |
| Biology                     | 21, 20, 13, 22, 17      | 18, 19, 16    | 146 | 8  |  | 24, 24, 24, 24, 25, 25 | 6  | 2 |                                    |  |
| Biology Lab                 | 15, 11, 16, 12, 11, 16, | 16, 13, 18    | 140 | 10 |  | 14, 14, 14, 14,        | 10 | 0 |                                    |  |

|                               |            |                   |     |   |  |                              |   |    |                                       |
|-------------------------------|------------|-------------------|-----|---|--|------------------------------|---|----|---------------------------------------|
|                               | 12         |                   |     |   |  | 14, 14,<br>14, 14,<br>14, 14 |   |    | 2 fewer<br>sections<br>of<br>Science  |
| ALT Biology                   | 5          |                   | 5   | 1 |  | 5                            | 1 | 0  |                                       |
| Biology Honors                |            | 20                | 20  | 1 |  | 20                           | 1 | 0  |                                       |
| Biology Honors<br>Lab         |            | 20                | 20  | 1 |  | 10, 10                       | 2 | +1 |                                       |
| Adv Biology<br>Lab            | 3          |                   | 3   | 1 |  | 3                            | 1 | 0  |                                       |
| College Biology               | 3          | 25                | 28  | 2 |  | 14, 14                       | 2 | 0  |                                       |
| College Biology<br>Lab        | 3          | 25                | 28  | 2 |  | 14, 14                       | 2 | 0  |                                       |
| Chemistry                     | 16         | 20, 21, 23,<br>25 | 105 | 5 |  | 21, 21,<br>21, 21,<br>21     | 5 | 0  |                                       |
| Chemistry Lab                 | 6, 10      | 17, 15, 15        | 63  | 5 |  | 12, 12,<br>13, 13,<br>13     | 5 | 0  |                                       |
| TC3 College<br>Chemistry      | 11         |                   | 11  | 1 |  | 11                           | 1 | 0  |                                       |
| TC3 College<br>Chemistry Lab  | 11         |                   | 11  | 1 |  | 11                           | 1 | 0  |                                       |
| Physics                       |            | 13, 9             | 22  | 2 |  | 22                           | 1 | 1  |                                       |
| Physics Lab                   |            | 12, 9             | 21  | 2 |  | 10, 11                       | 2 | 0  |                                       |
| College Physics               | 17         | 13, 19            | 49  | 3 |  | 24, 25                       | 2 | 1  |                                       |
| College Physics<br>Lab        | 17         | 16, 16            | 49  | 3 |  | 12, 12,<br>12, 13            | 4 | +1 |                                       |
| Forensics                     |            | 16                | 16  | 1 |  | 16                           | 1 | 0  |                                       |
| Anatomy                       |            | 20                | 20  | 1 |  | 20                           | 1 | 0  |                                       |
| Science in a<br>Tech World    | 5          |                   | 5   | 1 |  | 5                            | 1 | 0  |                                       |
| ALT Science<br>Tech Workshop  | 3          |                   | 3   | 1 |  | 3                            | 1 | 0  |                                       |
| FOREIGN LANGUAGE              |            |                   |     |   |  |                              |   |    |                                       |
| French 2                      |            | 10, 22            | 32  | 2 |  | 16, 16                       | 2 | 0  | 2 fewer<br>sections<br>of<br>Spanish  |
| French 3                      |            | 11                | 11  | 1 |  | 11                           | 1 | 0  |                                       |
| Spanish 2                     | 24, 25, 22 | 20, 16            | 107 | 5 |  | 21, 21,<br>21, 22,<br>22     | 5 | 0  |                                       |
| Spanish 3                     | 13, 15     | 31                | 59  | 3 |  | 19, 20,<br>20                | 3 | 0  |                                       |
| College Spanish<br>4          | 6          | 18                | 24  | 2 |  | 24                           | 1 | 1  |                                       |
| College Spanish<br>5          | 5          | 12                | 17  | 2 |  | 17                           | 1 | 1  |                                       |
| Lexicology                    |            | 24                | 24  | 1 |  | 24                           | 1 | 0  |                                       |
| BUSINESS                      |            |                   |     |   |  |                              |   |    |                                       |
| Accounting                    |            | 20                | 20  | 1 |  | 20                           | 1 | 0  | 3 fewer<br>sections<br>of<br>Business |
| Personal Finance              |            | 9, 28             | 37  | 2 |  | 18, 19                       | 2 | 0  |                                       |
| College Personal<br>Finance   |            | 23                | 23  | 1 |  | 23                           | 1 | 0  |                                       |
| Business Law                  |            | 24                | 24  | 1 |  | 24                           | 1 | 0  |                                       |
| Computer<br>Applications      |            | 2, 1              | 3   | 2 |  | 3                            | 1 | 1  |                                       |
| Business Math                 | 10         |                   | 10  | 1 |  | 10                           | 1 | 0  |                                       |
| CISCO I                       | 2, 3       |                   | 5   | 2 |  | 5                            | 1 | 1  |                                       |
| CISCO II                      | 1, 1, 1    |                   | 3   | 3 |  | 3                            | 1 | 2  |                                       |
| TECHNOLOGY                    |            |                   |     |   |  |                              |   |    |                                       |
| Design/Draw for<br>Production | 18, 19, 12 | 13                | 62  | 4 |  | 20, 21,<br>21                | 3 | 1  | 2 fewer                               |

|                         |  |   |     |    |  |  |    |   |  |
|-------------------------|--|---|-----|----|--|--|----|---|--|
| Arch Drawing            | 10   |   | 10  | 1  |  | 10   | 1  | 0 | sections<br>of Tech                              |
| Arch Drawing II         | 1  |   | 1   | 1  |  | 1  | 1  | 0 |  |
| CAD                     | 13, 13   | 9   | 35  | 3  |  | 17, 18   | 2  | 1 |  |
| Manufactur'g<br>Drawing | 16   |   | 16  | 1  |  | 16   | 1  | 0 |  |
| Prin of Tech            | 6  |   | 6   | 1  |  | 6  | 1  | 0 |  |
| Video<br>Production     | 4  |   | 4   | 1  |  | 4  | 1  | 0 |  |
| Wood<br>Construction    |  | 10  | 10  | 1  |  | 10   | 1  | 0 |  |
| ART                     |  |   |     |    |  |  |    |   |  |
| Studio Art              | 20, 19   | 23, 14, 13,<br>9  | 98  | 6  |  | 24, 24,<br>25, 25  | 4  | 2 | 6 fewer<br>sections<br>of Art                    |
| Photography             | 13   | 12  | 25  | 2  |  | 25   | 1  | 1 |  |
| Drawing &<br>Painting   | 6  | 4, 8  | 18  | 3  |  | 18   | 1  | 2 |  |
| Pottery/<br>Ceramics    | 16   | 7   | 23  | 2  |  | 23   | 1  | 1 |  |
| MUSIC                   |  |   |     |    |  |  |    |   |  |
| Music Tech              | 11   | 1   | 12  | 2  |  | 12   | 1  | 1 | 2 fewer<br>sections<br>of Music                  |
| Music Theory            |  | 6   | 6   | 1  |  | 6  | 1  | 0 |  |
| Senior Band             | 23   | 81  | 124 | 2  |  | 62, 62   | 2  | 0 |  |
| Concert Choir           | 22, 18   | 36  | 76  | 3  |  | 38, 38   | 2  | 1 |  |
| Chamber Choir           |  | 19  | 19  | 1  |  | 16   | 1  | 0 |  |
| SPECIAL EDUCATION       |  |   |     |    |  |  |    |   |  |
| Resource 9-12           | 5, 4, 2, 3,<br>2, 4, 2, 3,<br>1                                    | 5, 3, 4, 2,<br>4, 4, 6, 4,<br>1,                        | 59  | 18 |  | 5, 5, 5,<br>5, 5, 5,<br>5, 5, 5,<br>5, 5, 4  | 12 | 6 | 8 fewer<br>sections<br>of<br>Special<br>Educat'n |
| Study Skills            |  | 1, 3, 2, 5,<br>1,                                       | 12  | 5  |  | 4, 4, 4  | 3  | 2 |  |
| CAREER ELECTIVES        |  |   |     |    |  |  |    |   |  |
| Foods I                 | 6  |   | 6   | 1  |  | 6  | 1  | 0 | 0 fewer<br>sections<br>of<br>Career<br>Electives |
| Foods II                | 1  |   | 1   | 1  |  | 1  | 1  | 0 |  |
| Health Svces            | 24, 5  |   | 29  | 2  |  | 14, 15   | 2  | 0 |  |
| Anatomy &<br>Physiology | 12   |   | 12  | 1  |  | 12   | 1  | 0 |  |
| ALT Work<br>Placement   | 1  |   | 1   | 1  |  | 1  | 1  | 0 |  |
| HEALTH                  |  |   |     |    |  |  |    |   |  |
| Health                  | 16, 15, 10,<br>10, 14  | 23, 27, 16  | 131 | 8  |  | 21, 22,<br>22, 22,<br>22, 22,  | 6  | 2 | 2 fewer<br>sections<br>of<br>Health              |
| PHYSICAL EDUCATION      |  |   |     |    |  |  |    |   |  |
| PE 9-12                 | 26, 19, 15,<br>24, 14, 18,<br>20, 11, 20,<br>12, 22, 15,<br>17, 14 | 26, 24, 18,<br>29, 37, 16,<br>23, 31, 25,<br>23, 34, 21 | 554 | 26 |  | 22, 22,<br>22, 22,<br>22, 22,<br>22, 22,<br>22, 22,<br>22, 22,<br>22, 22,<br>22, 22,<br>22, 22,<br>22, 22,<br>22, 23,<br>23, 23,<br>23 | 25 | 1 | 2 fewer<br>sections<br>of Phys<br>Ed             |
| Weight Training         |  | 15, 11  | 26  | 2  |  | 13, 13   | 2  | 0 |  |
| Adaptive PE             | 4  | 2   | 6   | 2  |  | 6  | 1  | 1 |  |

| CREDIT RECOVERY |                                    |  |    |    |  |                     |   |   |   |
|-----------------|------------------------------------|--|----|----|--|---------------------|---|---|---|
| PLATO           | 4, 3, 2, 2,<br>1, 1, 2, 4,<br>2, 2 |  | 23 | 10 |  | 4, 4, 4,<br>4, 4, 3 | 6 | 4 | 4 fewer<br>sections<br>of Credit<br>Recov'y |
| SEAS            | 4                                  |  | 4  | 1  |  | 4                   | 1 | 0 | -   |

Both districts have a solid program in the core areas of English, math, science, and social studies for districts of their size. Spencer-Van Etten offers a fair number of honors courses and both districts offer a number of courses that carry college credit. A limited number of elective courses are available in the core areas in both districts although many of them have small enrollments. French 2 and French 3 are currently being offered in Spencer-Van Etten. Five years of Spanish are offered in both districts.

The business area has a fair number of offerings when looking at both districts. In addition to two CISCO courses, Candor offers business math. Spencer-Van Etten offers accounting, two personal finance courses, business law, and computer applications. The enrollments in some of the business courses are lower than the enrollments in the core academic areas and will probably be impacted as financial constraints force districts to more closely examine courses with lower enrollments. The observations that are made about the business offerings in the two districts could also be made about the technology and art electives that currently exist.

Candor also maintains an alternative school program for high school students who have difficulty in adjusting to the high school and find more success in a smaller environment. At times in the past the program has included eighth grade students as well. Housed in rented space from a church approximately one-quarter mile from the high school, the program has a typical student population of ten to fifteen students.

A fundamental characteristic of the alternative school program is scheduling flexibility. Some students use part of the school day for classes at the high school, some have work assignments, and some participate in BOCES career and technical education courses. Others may spend the entire day at the program.

Although no longer the case, there were times in the past when students from Spencer-Van Etten participated in the program.

Should the two school districts merge, it would be reasonable to assume that 59 sections of courses could be freed up at the middle school and high school levels, 31 in the core academic areas of English, social studies, math, science, and languages other than English, and 28 in the related areas of business, technology, art, music, health, physical education, and special education. Given these changes, there would still be 26 sections of courses offered in the high school with fewer than ten students, not including credit recovery classes or special education classes. This means that electives would not be reduced. No current courses would be eliminated. The number of section reductions is summarized in table 3.21 that follows.

| <b>Table 3.21</b><br><b>Number of Middle and High School Section Reductions By Subject Area</b><br><b>(Maximum of 25 Students Per Section; 15 Students Per Lab)</b> |               |             |       |
|---|---------------|-------------|-------|
|   | Middle School | High School | Total |
| English   | 0             | 7           | 7     |
| Social Studies  | 0             | 7           | 7     |
| Math  | 3             | 11          | 14    |
| Science   | 0             | 2           | 2     |
| Spanish   | +1            | 2           | 1     |
| Business  | -             | 3           | 3     |
| Technology  | 2             | 2           | 4     |
| Art   | 1             | 6           | 7     |
| Music   | 0             | 2           | 2     |
| Health  | -             | 2           | 2     |
| Physical Education  | -             | 2           | 2     |
| Special Education   | 0             | 8           | 8     |
| Total   | 5             | 54          | 59    |

Both districts have a traditional schedule with a nine period day. Teachers usually teach five periods in their area of certification and may also have another period with a study hall or some type of supervisory duty.

Research on merged school districts has consistently found that academic opportunities for students increase after a merger. Such could also be the case here. A merger would 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 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 expand the French offerings or offer another 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, it is safe to assume that all courses currently offered in each district would continue and that 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.

A discussion of possible additional high school courses for students in the merged district was held at the March 27<sup>th</sup> advisory committee meeting. Committee members broke into small groups and shared opinions as to courses they felt would benefit students in preparation for college and careers. Small group discussion led to a prioritization of additional courses that might be offered at the high school level should the districts decide to merge. These courses are presented in the following Table 3.22.

| <b>Table 3.22</b><br><b>Possible High School Course Opportunities in Merged District</b><br><b>As Indicated at March 27, 2013 Advisory Committee Meeting</b>  |   |
|---|---|
| Course preferences as shown below indicate the number of times a specific course was expressed as a preference by members of the advisory committee. In addition, some curricular opportunities are described in summary format at the bottom.  |   |
| Courses   |   |
| AP English<br>Journalism<br>Speech/Communication (2)<br>AP World History<br>AP US Government and Politics<br>Child Development and Psychology (2)<br>Environmental Science<br>AP Biology<br>AP Physics<br>AP Calculus (2)<br>French IV, V<br>Business Communications<br>Business Information Technology<br>Culinary Arts<br>Building Construction Trades<br>Auto Body<br>Welding<br>Nurse Assisting | Career and Financial Management (2)<br>Entrepreneurship<br>Music Theory (2)<br>Production Systems<br>Principles of Engineering<br>Computer Aided Design (2)<br>Computer Integrated Manufacturing<br>Computer Graphics<br>Energy/Electronics<br>Digital Movie Making and Multi-Media<br>Fundamental of Web Design<br>Introduction of Robotics<br>Cosmetology<br>Automotive Technology<br>Computer Programming<br>Retailing<br>Home and Careers |
| Vocational opportunities for current and future trades, with cooperative work component, e.g. masonry, mechanics, Future Farmers of America, etc.<br>Cooperative work program for other areas, e.g. health care, engineering, genetics, etc.<br>Additional foreign languages, especially Chinese and others that prepare students for the global economy.   |   |

A comprehensive high school curriculum includes opportunities for students in both the core academic areas as well as career and technical education offerings. In addition to the courses listed in Table 3.20, high school students from both districts have access to a wide array of Career and Technical Education courses from their individual BOCES. Candor is a member of the Tompkins-Seneca-Tioga BOCES and Spencer-Van Etten is a member of the Greater Southern Tier BOCES. Table 3.23 that follows shows the number of students from each of the districts who are currently taking Career and Technical Education courses at their BOCES.



| <b>Table 3.23</b>   |               |                          |
|---|---------------|--------------------------|
| <b>Enrollment in BOCES Career &amp; Technical Education Courses-2012-13</b> |               |                          |
|   | <b>Candor</b> | <b>Spencer-Van Etten</b> |
| <b>Junior Class</b>   |               |                          |
| No. of Students in Class  | 50            | 88                       |
| No. of students in BOCES CTE  | 22            | 23                       |
| <b>Senior Class</b>   |               |                          |
| No. of Students in Class  | 49            | 74                       |
| No. of Students in BOCES CTE  | 8             | 12                       |
| <b>Total</b>  |               |                          |
| No. of Juniors and Seniors in BOCES CTE Courses                             | 30 of 99      | 35 of 162                |
| % of Juniors & Seniors in BOCES CTE Courses                                 | 30.3%         | 21.6%                    |

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 3.24 that follows provides this data for all students.

| <b>Table 3.24</b>  |             |                   |            |                          |            |                          |            |                          |            |
|--|-------------|-------------------|------------|--------------------------|------------|--------------------------|------------|--------------------------|------------|
| <b>High School Regents Exam Performance-All Students</b> |             |                   |            |                          |            |                          |            |                          |            |
| <b>Regents Examination</b>                               | <b>Year</b> | <b>No. Tested</b> |            | <b>% at or above 55%</b> |            | <b>% at or above 65%</b> |            | <b>% at or above 85%</b> |            |
|  |             | <b>CAN</b>        | <b>SVE</b> | <b>CAN</b>               | <b>SVE</b> | <b>CAN</b>               | <b>SVE</b> | <b>CAN</b>               | <b>SVE</b> |
| <b>English</b>   | 09-10       | 70                | 86         | 93%                      | 97%        | 83%                      | 90%        | 23%                      | 31%        |
|  | 10-11       | 63                | 79         | 90%                      | 97%        | 84%                      | 89%        | 40%                      | 25%        |
|  | 11-12       | 55                | 74         | 93%                      | 96%        | 87%                      | 84%        | 42%                      | 30%        |
| <b>Integrated Algebra</b>                                | 09-10       | 27                | 109        | 89%                      | 93%        | 74%                      | 77%        | 22%                      | 11%        |
|  | 10-11       | 70                | 120        | 96%                      | 94%        | 91%                      | 82%        | 14%                      | 11%        |
|  | 11-12       | 47                | 108        | 89%                      | 85%        | 81%                      | 67%        | 19%                      | 6%         |
| <b>Algebra 2/ Trigonometry</b>                           | 09-10       | 0                 | 60         | 0%                       | 68%        | 0%                       | 57%        | 0%                       | 13%        |
|  | 10-11       | 21                | 51         | 90%                      | 45%        | 76%                      | 33%        | 29%                      | 8%         |
|  | 11-12       | 17                | 44         | 94%                      | 75%        | 77%                      | 66%        | 18%                      | 20%        |
| <b>Geometry</b>  | 09-10       | 46                | 85         | 85%                      | 71%        | 70%                      | 33%        | 9%                       | 1%         |
|  | 10-11       | 20                | 95         | 95%                      | 71%        | 90%                      | 55%        | 30%                      | 6%         |
|  | 11-12       | 30                | 87         | 90%                      | 66%        | 80%                      | 46%        | 19%                      | 7%         |
| <b>Global History</b>                                    | 09-10       | 77                | 93         | 69%                      | 83%        | 58%                      | 72%        | 26%                      | 31%        |
|  | 10-11       | 82                | 98         | 88%                      | 85%        | 63%                      | 76%        | 24%                      | 17%        |

|                           |       |    |     |     |      |     |     |     |     |
|---------------------------|-------|----|-----|-----|------|-----|-----|-----|-----|
|                           | 11-12 | 78 | 107 | 76% | 81%  | 65% | 70% | 23% | 22% |
| <b>US History</b>         | 09-10 | 67 | 83  | 96% | 99%  | 82% | 98% | 46% | 65% |
|                           | 10-11 | 67 | 73  | 90% | 100% | 78% | 97% | 43% | 63% |
|                           | 11-12 | 19 | 71  | 84% | 99%  | 73% | 94% | 5%  | 49% |
| <b>Living Environment</b> | 09-10 | 54 | 72  | 94% | 86%  | 80% | 76% | 20% | 35% |
|                           | 10-11 | 68 | 108 | 90% | 90%  | 85% | 81% | 24% | 20% |
|                           | 11-12 | 26 | 99  | 96% | 90%  | 84% | 81% | 42% | 25% |
| <b>Earth Science</b>      | 09-11 | 49 | 0   | 92% | 0%   | 82% | 0%  | 39% | 0%  |
|                           | 10-11 | 40 | 0   | 93% | 0%   | 88% | 0%  | 33% | 0%  |
|                           | 11-12 | 26 | 22  | 81% | 100% | 57% | 86% | 15% | 50% |
| <b>Chemistry</b>          | 09-10 | 26 | 57  | 88% | 72%  | 65% | 40% | 4%  | 4%  |
|                           | 10-11 | 0  | 40  | 0%  | 90%  | 0%  | 83% | 0%  | 25% |
|                           | 11-12 | 0  | 56  | 0%  | 79%  | 0%  | 59% | 0%  | 4%  |
| <b>Physics</b>            | 09-10 | 0  | 45  | 0%  | 87%  | 0%  | 73% | 0%  | 24% |
|                           | 10-11 | 1  | 29  | -   | 69%  | -   | 48% | -   | 7%  |
|                           | 11-12 | 0  | 23  | 0%  | 78%  | 0%  | 65% | 0%  | 13% |
| <b>Spanish</b>            | 09-10 | 29 | 34  | 97% | 91%  | 86% | 79% | 41% | 24% |
|                           | 10-11 | 28 | 70  | 79% | 93%  | 57% | 81% | 18% | 33% |
|                           | 11-12 |    |     |     |      |     |     |     |     |

At this point in the report, we have examined student performance on elementary, middle, and high school assessments. As in the elementary and middle schools, comparing student performance results across both districts yields very similar results. Again, there are exams in various years where students in Candor outscored their counterparts in Spencer-Van Etten. However, in other years and with other exams, the opposite is true. In short, student performance on high school Regents examinations should not be an issue should the high schools decide to merge.

We now examine the types of diplomas that graduates of each high school receive. Table 3.25 that follows looks at the data for those graduates.

| <b>Table 3.25</b>   |                             |            |                   |
|---|-----------------------------|------------|-------------------|
| <b>Diplomas Received By Graduates ( )=Per Cent of Graduates</b> |                             |            |                   |
| Year  | Diploma Type                | Candor     | Spencer-Van Etten |
| 2008  | Total Graduates             | 69         | 67                |
|   | Regents Diploma             | 50 (72.5%) | 54 (80.6%)        |
|   | Advanced Regents Diploma    | 26 (37.7%) | 20 (29.9%)        |
|   | <i>Dropped Out</i>          | 6 (8.7%)   | 14 (20.9%)        |
|   | <i>Entered GED Program</i>  | 0 (0%)     | 0 (0%)            |
|   | <i>Total Non-Completers</i> | 6 (8.7%)   | 14 (20.9%)        |

|  |                             |            |            |
|--|-----------------------------|------------|------------|
| 2009   | Total Graduates             | 71         | 71         |
|  | Regents Diploma             | 56 (78.9%) | 60 (84.5%) |
|  | Advanced Regents Diploma    | 16 (22.5%) | 19 (26.8%) |
|  | <i>Dropped Out</i>          | 11 (19.6%) | 14 (19.7%) |
|  | <i>Entered GED Program</i>  | 8 (14.3%)  | 1 (1.4%)   |
|  | <i>Total Non-Completers</i> | 19 (33.9%) | 15 (21.1%) |
|  |                             |            |            |
| 2010   | Total Graduates             | 53         | 67         |
|  | Regents Diploma             | 41 (77.4%) | 60 (89.6%) |
|  | Advanced Regents Diploma    | 22 (41.5%) | 18 (26.9%) |
|  | <i>Dropped Out</i>          | 8 (15.1%)  | 7 (10.4%)  |
|  | <i>Entered GED Program</i>  | 2 (3.8%)   | 1 (1.5%)   |
|  | <i>Total Non-Completers</i> | 10 (18.9%) | 8 (11.9%)  |
|  |                             |            |            |
| 2011   | Total Graduates             | 62         | 84         |
|  | Regents Diploma             | 49 (79.0%) | 76 (90.5%) |
|  | Advanced Regents Diploma    | 12 (19.4%) | 29 (34.5%) |
|  | <i>Dropped Out</i>          | 8 (12.9%)  | 11 (13.1%) |
|  | <i>Entered GED Program</i>  | 1 (1.6%)   | 0 (0%)     |
|  | <i>Total Non-Completers</i> | 9 (14.5%)  | 11 (13.1%) |
| Note: Advanced Regents Diploma students are a subset of Regents Diploma students |                             |            |            |

As can be seen in Table 3.25 above, the percentage of students who complete high school and earn a diploma is very similar in both districts. However, for the last two years, the number of students who achieve a Regents diploma has been quite a bit higher in Spencer-Van Etten than it has been in Candor.

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 athletic and extra-curricular opportunities currently available to the middle and high school students. Modified sports include participation of students in grades 7-9 while students in grades 10-12 play varsity sports. Table 3.26 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.

| <b>Table 3.26</b><br><b>Athletic Participation-2011-12</b> |        |                   |
|--|--------|-------------------|
| Sport  | Candor | Spencer-Van Etten |
| Baseball, Varsity  | 10     | 13                |
| Baseball, JV   | 14     | 15                |
| Baseball, Junior High/Modified                             | 13     | 16                |
| Basketball, Varsity Boys                                   | 12     | 13                |
| Basketball, JV Boys  | 11     | 17                |
| Basketball, JH 8 Boys                                      | 13     | 9                 |
| Basketball, JH 7 Boys                                      | 9      | 12                |
| Basketball, Varsity Girls                                  | 6      | 13                |
| Basketball, JV Girls                                       | 6      | 15                |
| Basketball, JH 8 Girls                                     | 11     | 11                |
| Basketball, JH 7 Girls                                     | 10     | 13                |
| Bowling, Boys  | 6      | -                 |
| Bowling, Girls   | 8      | -                 |
| Cheerleading, Varsity (Fall)                               | 13     | -                 |
| Cheerleading, Modified (Fall)                              | 6      | -                 |
| Cheerleading, Varsity (Winter)                             | 12     | -                 |
| Cheerleading, Varsity                                      | -      | 14                |
| X-Country  | -      | 12                |
| X-Country, Modified  | -      | 8                 |
| X-Country, Boys Jr Hi                                      | 6      | -                 |
| X-Country, Girls Jr Hi                                     | 8      | -                 |
| Field Hockey, Varsity                                      | -      | 14                |
| Field Hockey, Modified                                     | -      | 15                |
| Football, Varsity  | 25     | 27                |
| Football, Modified   | 29     | 15                |
| Golf, Varsity Boys   | 10     | -                 |
| Golf, Varsity Girls  | 3      | -                 |
| Golf, Varsity  | -      | 10                |
| Soccer, Boys Varsity                                       | 13     | 25                |
| Soccer, Boys Modified                                      | 13     | 15                |
| Soccer, Varsity Girls                                      | 16     | 18                |
| Soccer, JV Girls   | 14     | -                 |
| Soccer, Modified Girls                                     | -      | 13                |
| Softball, Varsity  | 11     | 13                |
| Softball, JV   | 10     | 17                |
| Softball, Junior High/Modified                             | 17     | 17                |
| Track and Field, Varsity Boys                              | 16     | 27                |
| Track and Field, Junior High Boys                          | 8      | -                 |
| Track and Field, Varsity Girls                             | 18     | 9                 |
| Track and Field, Junior High Girls                         | 12     | -                 |
| Track, Modified  | -      | 31                |
| Volleyball, Varsity  | 14     | 11                |

|                                 |    |    |
|---------------------------------|----|----|
| Volleyball, JV                  | 11 | 10 |
| Volleyball, JH 8                | 16 | 13 |
| Volleyball, JH 7                | 15 | 14 |
| Wrestling, Varsity              | 14 | 14 |
| Wrestling, Junior High/Modified | 13 | 16 |

Athletic teams in a high school are often a great sense of pride for a community and, often times, districts are highly protective of their teams. In examining the participation rates in the previous table, it is clear that, as enrollments in Candor and Spencer-Van Etten decline slightly in the coming years, sharing of athletic teams may become necessary if the students in these two districts are going to continue to have opportunities to play. The number of students playing baseball, softball, and soccer are already relatively low and could go even lower with projected enrollment declines.

There will be changes in the interscholastic athletic program should a merger occur. First, it could reasonably be assumed that current athletic teams would be stabilized and that these opportunities would continue to exist for students into the future. Second, in a merged high school, there will be fewer students playing some sports than currently play in Candor and Spencer-Van Etten. For example, there are currently two varsity boys basketball teams and two varsity girls basketball teams; after a merger, it is reasonable to assume that there would be one of each. This could be viewed as a negative aspect of a merger. However, students who will no longer be playing on these teams will be available to start new sports. The increased enrollment at the high school will also provide the opportunity to start additional athletic teams. Perhaps there will be enough students to have all sports available to all students at all levels. Perhaps there will be enough student interest to create a lacrosse program or start other sports at the merged high school.

Table 3.27 that follows presents a summary of the clubs and extra-curricular activities offered for the high school students in 2011-12.

| <b>Table 3.27<br/>Club Participation-2011-12</b> |               |                          |
|--|---------------|--------------------------|
| <b>Club</b>                                      | <b>Candor</b> | <b>Spencer-Van Etten</b> |
| Architectural Awareness                          | 10            |                          |
| Conservation Club                                |               | 15                       |
| Envirothon                                       | 12            |                          |
| Foreign Language Club                            | 5-10          |                          |
| Friends of Rachel                                | 15            |                          |
| Honor Society                                    | 20            | 32                       |
| Key Club   | 15            | 20                       |
| I-Matter   |               | 18                       |
| Mathalon   | 5-10          |                          |
| Math Counts                                      | 5-10          |                          |
| Quiz Team  |               | 8                        |
| Drama-Musical Production/Play                    | 40, 40        | 70                       |
| S.A.D.D.   |               | 12                       |
| Ski Club   |               | 22                       |
| Student Council                                  | 25            | 12                       |
| Yearbook   |               | 20                       |

In analyzing the tables above regarding athletics and clubs, it is apparent that the students in both high schools have a reasonable number of opportunities to participate in 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 or will not continue. 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 middle 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.

Finally, it is important to have an understanding of the special education program in each school district. Table 3.28 that follows summarizes the number of special needs students in Candor and Spencer-Van Etten, by disability, for the past three academic years.

| <b>Table 3.28</b><br><b>Candor and Spencer-Van Etten Special Education Students by Disability</b><br><b>2009-10, 2010-11 and 2011-12</b> |                           |                           |                           |   |   |   |
|--|---------------------------|---------------------------|---------------------------|---|---|---|
| <b>Disability</b>  | <b>Candor<br/>2009-10</b> | <b>Candor<br/>2010-11</b> | <b>Candor<br/>2011-12</b> | <b>Spencer-<br/>Van Etten<br/>2009-10</b> | <b>Spencer-<br/>Van Etten<br/>2010-11</b> | <b>Spencer-<br/>Van Etten<br/>2011-12</b> |
| Autism   | 4                         | 6                         | 6                         | 6   | 6   | 8   |
| Emotional Disturbance  | 6                         | 8                         | 6                         | 28  | 35  | 31  |
| Learning Disability  | 52                        | 57                        | 62                        | 34  | 31  | 44  |
| Mental Retardation   | 4                         | 6                         | 4                         | 17  | 18  | 11  |
| Deafness   | 0                         | 0                         | 0                         | 1   | 1   | 0   |
| Hearing Impairment   | 0                         | 0                         | 0                         | 1   | 0   | 0   |
| Speech Impairment  | 20                        | 19                        | 19                        | 17  | 12  | 7   |
| Visual Impairment  | 1                         | 1                         | 0                         | 0   | 0   | 0   |
| Orthopedic<br>Impairment   | 0                         | 0                         | 0                         | 0   | 0   | 0   |
| Other Health<br>Impairment   | 29                        | 27                        | 27                        | 13  | 10  | 10  |
| Multiple Disabilities  | 11                        | 9                         | 11                        | 13  | 15  | 16  |
| Deaf-Blindness   | 0                         | 0                         | 0                         | 0   | 0   | 0   |
| Traumatic Brain Injury   | 1                         | 3                         | 3                         | 0   | 1   | 0   |
| <b>Totals</b>  | <b>128</b>                | <b>136</b>                | <b>138</b>                | <b>130</b>                                | <b>128</b>                                | <b>127</b>                                |
| <b>% of Total Students</b>   | <b>15.4%</b>              | <b>16.7%</b>              | <b>17.2%</b>              | <b>13.4%</b>                              | <b>13.2%</b>                              | <b>13.1%</b>                              |

A considerable amount of information can be gleaned from studying table 3.28. For example, New York State typically has a goal for school districts to have no more than 12% 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. Candor's special education students represent 15.4% of the total district enrollment in 2009-10, 16.7% in 2010-11, and 17.2% in 2011-12. In these same three years, Spencer-Van Etten identified special needs students are 13.4%, 13.2%, and 13.1% for 2009-10, 2010-11, and 2011-12 respectively. This difference and reasons for this will need to be explored, should the districts merge.

In addition, there may be a significant difference in the manner in which the two districts classify special education students. For example, Candor has a large number of students classified as learning disabled and other health impaired compared with Spencer-Van Etten. Conversely, Spencer-Van Etten has many more students classified as

emotionally disturbed compared with Candor. These differences would need to be addressed as well, should the districts merge.

The instructional format for special education also is of interest. The following table presents an overview of the programs in the two districts. In this domain, there is great similarity between the two districts.

| <b>Table 3.29<br/>Special Education</b> |   |   |
|---|---|---|
|   | Candor  | Spencer-Van Etten                                   |
| Teaching Models                         | Resource Room and<br>Consultant Teacher             | Resource Room and<br>Consultant Teacher             |
| 6-1-1 Classes                           | 1 class at K-6<br>1 class at 7-12                   | 1 class at K-4                                      |
| 12-1-1 Classes                          |   | 1 class at K-4<br>1 class at 5-8<br>1 class at 9-12 |
| Students educated at<br>other locations | 10 students at BOCES<br>2 students at George Junior | 13 students at BOCES                                |

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.



## Chapter 4

### Facilities

The construction, maintenance, and enhancement of educational facilities are extremely important functions of school leaders. 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 Candor is provided in two buildings, a K-6 elementary school and a 7-12 junior/senior high school. Both of these facilities are located on the same campus in the village of Candor. Candor also has a bus garage that is located a quarter mile away from the instructional campus.

Spencer-Van Etten provides its instructional space in a Pre-K-5 elementary school in Van Etten, a 5-8 middle school in Spencer, and a 9-12 high school in Spencer. These buildings are located on three different sites. Spencer-Van Etten also has a bus garage that is located in Van Etten on the same campus as the elementary school. Table 4.1 that follows provides an overview of the instructional facilities for both districts. In reading the table that follows, these definitions are used for the overall rating of the buildings:

***E=Excellent***-All systems classified as health and safety or structural rated “excellent,” no systems rated below “satisfactory,” preventive maintenance plan in place.

***S=Satisfactory***-All systems classified as health and safety or structural rated “satisfactory,” or better. No systems are rated “non-functioning” or “critical failure.”

***U=Unsatisfactory***-Any system categorized as health and safety or structural rated “unsatisfactory.” No health and safety or structural system rated “non-functioning” or “critical failure.”

**F=Failing**-Any system categorized as health and safety or structural rated “non-functioning” or “critical failure.” Building Certificate of Occupancy may be rescinded.

| <b>Table 4.1<br/>Overview of Instructional Buildings</b> |                         |                         |                             |                          |                                |
|--|-------------------------|-------------------------|-----------------------------|--------------------------|--------------------------------|
|  | Candor                  | Candor                  | SVE                         | SVE                      | SVE                            |
| Schools  | Elementary              | Junior/Senior High      | Elementary                  | Middle                   | High                           |
| Address  | 2 Academy St.<br>Candor | 1 Academy St.<br>Candor | 7 Langford St.<br>Van Etten | 1 Nichols St.<br>Spencer | 16 Dartts Cross Rd.<br>Spencer |
| Year of Original Building                                | 1958                    | 1909                    | 1939                        | 1936                     | 1971                           |
| Sq. Ft. in Current Building                              | 81,688                  | 135,581                 | 70,354                      | 107,802                  | 116,682                        |
| Number of Floors   | 1                       | 2                       | 2                           | 2                        | 3                              |
| Grades Housed  | K-6                     | 7-12                    | Pre-K-4                     | 5-8                      | 9-12                           |
| Students Served in year                                  | 453                     | 449                     | 405                         | 295                      | 345                            |
| Auditorium Capacity                                      |                         | 514                     |                             |                          | 604                            |
| Cafeteria Capacity                                       |                         | 200                     |                             |                          | 275                            |
| Gymnasium Capacity                                       |                         | 480                     |                             |                          | 750                            |
| Rating of Space Adequacy (Good/Fair/Poor)                | Good                    | Good                    | Good                        | Good                     | Good                           |
| Overall Building Rating (E/S/U/P)                        | Satisfactory            | Satisfactory            | Satisfactory                | Satisfactory             | Satisfactory                   |
| Architect  | Highland Associates     | Highland Associates     | SEI Design Group            | SEI Design Group         | SEI Design Group               |

The data in Table 4.1 above was taken from the 2010 Building Condition Survey. This is a survey that is required of every school district every five years. As can be seen from the table, all of the school buildings have been rated as satisfactory and all of the buildings have been rated as good for space capacity. Both districts have made significant improvements in their facilities in the past ten years. However, review of the facilities during this study indicated a need for upgrading the science, art, and technology program spaces at the Spencer-Van Etten High School. Neither district has immediate plans for any other major facilities improvements to the instructional buildings.

While the instructional facilities in both districts are in generally good condition, the same cannot be said for the districts' bus garages. The Candor bus garage, located at 54 Delray Avenue in Candor, was built in 1960 and has approximately 6,000 square feet. The space adequacy of the building has been rated as poor and the overall building rating is unsatisfactory. The Spencer-Van Etten bus garage, located at 7 Langford Street in Van Etten, was built in 1947 and has 7,903 square feet. The building has been rated as good for space adequacy and the overall building rating is satisfactory. Candor stores most of its buses outside and Spencer-Van Etten stores all of its buses outside. Candor has a five-year facilities plan that calls for the replacement of the bus garage.

The second major consideration with respect to facilities is exploring the available space and how it might be used should a merger occur. Factors that should be considered are student population capacity, grade configurations, size of major room spaces such as cafeterias, auditoria, and gymnasiums, and outdoor field space.

Because of size, location, and special program needs, a starting point in facility consideration begins with designating one of the buildings as the 9-12 high school for the merged district. Comparison of the two current high school buildings shows that Spencer-Van Etten is the better choice. Its auditorium capacity is 604 v. 514 at the Candor high school, the cafeteria capacity is 275 v. 200 in Candor, and the gymnasium capacity is 750 v. 480 in Candor. Equally important is its greater current and potential outdoor field space. The Candor building is landlocked with no possibility of enlarging its number of fields to accommodate varying levels of sports (modified, junior varsity, and varsity) that likely will occur with the consolidated high school student populations.

In terms of student population capacity the Spencer-Van Etten High School can house at least 650 students. Over the next several years the largest projected number of 9-12 students in the merged district is 562 in 2016-17. Accordingly it has the overall capacity to accommodate the projected school population.

At the same time, the high school has renovation needs consistent with the preparation of students for 21<sup>st</sup> century college and careers. In particular, the science, technology, and art rooms are less than adequate. The four science rooms are inadequate in physical size that precludes lab exercise setup and class lecture simultaneously. They also have inadequate storage and technology support.

The current technology classrooms need renovation and expansion in order to provide for courses such as: architectural drawing; manufacturing, drawing and design; computer aided design and drafting; design and drawing; principles of technology; and digital electronics that are currently offered at Candor.

Moreover, the current status of the art rooms and computer labs is inadequate at the high school. Renovated computer labs could better serve the requirements for the CISCO networking academy and A++ computer repair classes currently provided at Candor.

Should a future decision be made to update classrooms at the high school, a preliminary study indicates that a 10,000 square foot addition could be constructed for four new science rooms and expanded technology space. Current science rooms could then be renovated as up-to-date art and computer lab rooms. At an estimated total cost of \$3,125,000 and a building aid ratio of 98%, the estimated local annual cost for this addition is \$6,250 over an estimated bond period of twenty years.

Accordingly, the Spencer-Van Etten High School is proposed as the 9-12 high school should the merger be approved.

The next consideration is the location and grade configuration of a middle school. In this case, the choice is clear—the current Candor Junior-Senior High School. Its size of 135,581 square feet far exceeds the remaining buildings, and its designation balances the locations of the current major secondary buildings in the two districts.

The remaining issue relates to whether the middle school grade configuration should be grades 6-8 or 5-8. The major factor in this consideration is its student capacity. Its current student population is 449 students. The largest projected student population for grades 6-8 is 431 in 2015-16, which is repeated in 2017-18. The corresponding combined student population for grades 5-8 is 555. While the building might be able to accommodate grades 5-8, it clearly is well suited for grades 6-8 in terms of student capacity.

Another factor to be considered is the capacity of the remaining three buildings to accommodate grades Pre-K-5 should grades 6-8 be designated for the middle school. Here the case is clear. The remaining three buildings have more than sufficient capacity

for projected enrollments in grades Pre-K-5. In fact, there is so much capacity that one of the three buildings could be taken out of regular use as an operating school.

Accordingly, the current Candor Junior-Senior High School is proposed as a 6-8 middle school for the merged district. The next task is consideration of which two of the three remaining schools should serve as Pre-K-5 elementary schools.

Based on its proximity to the designated 6-8 middle school and its location near the center of the Candor side of the merged district, the recommendation of the Candor Elementary School as one of the two elementary schools in the merged district is logical and cogent. However, the choice between the Van Etten Elementary School and the Spencer-Van Etten Middle School as the other elementary school is not as clear. At the March 27, 2013 meeting, advisory committee members reviewed comparative data and reported their opinions regarding the advantages and disadvantages of both schools. These opinions are presented in the following table.

| <b>Table 4.2</b><br><b>Comparison</b><br><b>Van Etten Elementary School v. Spencer-Van Etten Middle School</b><br><b>As an Elementary School in a Merged School District</b><br><b>As Expressed at March 27, 2013 Advisory Committee Meeting</b>   |  |
|--|--|
| Note: Comments with numbers in parentheses reflect number of times cited   |  |
| <b>Van Etten Elementary School</b>   |  |
| <i>Advantages</i>  |  |
| Bus garage on site (2)<br>Hall size appropriate for elementary school<br>In-classroom lavatories (2)<br>Promethium boards<br>Excellent playground<br>Already accommodates younger students (2)<br>Has fenced-in playground, more secure (2)<br>Has adequate parking for staff and parents<br>Cafeteria is larger, with 2 serving lines<br>Keeps a school open in Van Etten (2)<br>Is sized for an elementary school<br>Has single point of entry<br>Has greater number of classrooms<br>Has athletic fields attached, which will be used this year for JV/Varsity baseball |  |

| <i><b>Disadvantages</b></i>  |
|--|
| Van Etten would not lose identity<br>Doesn't accommodate large gatherings<br>Not attractive for sale<br>May need more repair<br>Oil heating is relatively more expensive<br>May not be easier to sell  |
|  |
| <b>Spencer-Van Etten Middle School</b>   |
| <i><b>Advantages</b></i>   |
| Larger, 30% greater square feet<br>More modern<br>More centrally located in merged district for transportation efficiency (2)<br>Has tennis courts, baseball fields, and outside basketball courts (2)<br>Has walking path<br>Long-term utility costs would be less expensive<br>Would have all schools in Tioga County, thereby enhancing social services<br>Has two gymnasiums (2)<br>Has better auditorium<br>Probably in better condition, requiring fewer repairs<br>Is easier to sell<br>Has better nurse's office |
| <i><b>Disadvantages</b></i>  |
| Would need modification to accommodate elementary school students<br>Basement is susceptible to water<br>May not have sale value? (2)<br>May have sale value?<br>Not meant for elementary school students<br>Office is not centrally located<br>Does not have fenced in playground<br>Does not have good parking facility<br>Bus circle is not good  |

Both schools have the space capacity to house grades PreK-5, recognizing that the middle school would require some modification to meet the needs of PreK-5 students. And both have comparable utility costs.

The major factors favoring Van Etten Elementary School are its current usage as an elementary school and its location in Van Etten, which balances the distribution of schools between Candor, Spencer, and Van Etten. Moreover, it has in-classroom lavatories that are designed for younger students, adequate parking, a larger cafeteria, a

single point of entry, better driveway access for bus delivery and pickup of students, and excellent fenced-in playgrounds and fields.

Factors favoring the middle school are its location near the center of the merged district, its larger physical size, two gymnasiums, a larger auditorium, a natural gas heating system, and surrounding tennis courts, baseball fields, and outside basketball courts. However, it suffers from periodic flooding of its basement.

Regardless of which building serves as the elementary school the other could be used by the school district for team practices and recreational activities. Should the Van Etten building serve as the elementary school, a strong suggestion was made by members of the advisory committee that the middle school be utilized for career and technical education classes that are beyond the physical capacity of the high school. These courses were presented in the previous chapter on the instructional and extracurricular program.

Based on the positive characteristics that the Van Etten Elementary School possesses and the potential use of the middle school for career and technical classes, Van Etten Elementary School is recommended as the elementary school on the western side of the district.

Should the merged district decide to follow this recommendation, the manner in which the middle school would be used deserves attention. The new district could decide to close the building and maintain it at minimum heat and light, thereby saving approximately \$65,000 in utility costs. Or, the district could continue to make it available for both school and community purposes, as has been suggested on several occasions. Potential future uses include school sports practices and contests, community use of the gymnasiums, the district office, BOCES programs, a community center, parks and recreation programs, Spencer-Van Etten Youth Association programs, and the community library (relocated). In addition, the district may choose to formally offer to enter into a joint town/school partnership regarding its usage.

One particular use of the building is the site of the alternative education program currently operating by the Candor school district but located off the main campus at 97 Owego Road, approximately one-quarter mile from the current high school. Should the merger occur, the program would be available to students from both current districts. Given the location of the middle school, its design as a functioning school building, and

its proximity to the proposed high school in the merged district, it seems an ideal location for the alternative education program, and accordingly is so recommended.

The remaining facility issue is the recommendation on the two transportation centers. This issue is reviewed in the next chapter.

It should also be noted that both districts allow outside groups to use the facilities. The table below summarizes the major organizations that use each district's schools.

| <b>Table 4.3</b>                                    |                         |
|---|-------------------------|
| <b>Outside Groups that use the School Buildings</b> |                         |
| Candor  | Spencer-Van Etten       |
| Royal Blues   | Inspire                 |
| Adult Softball                                      | SVEYA                   |
| Adult Volleyball                                    | SVE Chamber of Commerce |

|                                  |                               |
|----------------------------------|-------------------------------|
| American Red Cross               | Project Graduation            |
| Book Fair                        | Neil Hatch benefit            |
| Boy Scouts                       | SVE Men's Recreational League |
| Candor Community Chorus          | Spencer Emergency Squad       |
| Even Start                       |                               |
| Girl Scouts                      |                               |
| Head Start                       |                               |
| Kathy Hansen School of Dance     |                               |
| NYS Department of Transportation |                               |
| Tioga County DEC                 |                               |
| Tioga County Dept of Health      |                               |
| Tioga County Landowners Group    |                               |
| Tioga County Music Educators     |                               |
| Tioga County Youth Basketball    |                               |
| Tioga County Youth Cheerleading  |                               |
| Tioga County Youth Soccer        |                               |
| Town of Candor                   |                               |
| Town of Candor Assessor's Office |                               |
| TST BOCES GED Program            |                               |



## **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 location and organization of the schools, as well as geographic factors, are major determinants in how the transportation routing is arranged.

#### *Candor Central School District*

Candor conducts its own transportation program. New buses are acquired on a lease-purchase basis every five to six years, permitting the district to keep its fleet in good condition. The district currently maintains 24 buses that are stored on the same site as a bus garage. The garage itself is in poor condition. The following table summarizes the transportation fleet for Candor.

| <b>Table 5.1</b>                                  |      |           |          |                       |                 |
|---|------|-----------|----------|-----------------------|-----------------|
| <b>Summary of Transportation Fleet for Candor</b> |      |           |          |                       |                 |
| Bus No.   | Year | Condition | Capacity | Model                 | Current Mileage |
| 39  | 2004 | fair      | 30       | Ford E450             | 138,756         |
| C6  | 2005 | fair      | 8        | Chevrolet Astro Van   | 128,137         |
| 41  | 2006 | fair      | 66       | Thomas/Freightliner   | 93,731          |
| 42  | 2006 | fair      | 66       | Thomas/Freightliner   | 93,766          |
| 43  | 2007 | good      | 66       | Thomas/C2             | 90,767          |
| 44  | 2007 | good      | 66       | Thomas/C2             | 101,093         |
| 45  | 2007 | fair      | 30       | Ford E450             | 124,152         |
| C8  | 2007 | poor      | 7        | Plymouth Minivan      | 87,262          |
| 46  | 2008 | good      | 65       | Vision/Bluebird       | 59,501          |
| 47  | 2008 | good      | 65       | Vision/Bluebird       | 58,170          |
| 48  | 2008 | good      | 65       | Vision/Bluebird       | 75,786          |
| C9  | 2008 | good      | 4        | Chevrolet Trailblazer | 77,882          |
| 50  | 2009 | good      | 65       | Vision/Bluebird       | 65,590          |
| 51  | 2009 | good      | 65       | Vision/Bluebird       | 44,339          |
| 49  | 2009 | good      | 65       | Vision/Bluebird       | 41,815          |
| 52  | 2010 | good      | 65       | Vision/Bluebird       | 30,139          |
| 53  | 2010 | good      | 65       | Vision/Bluebird       | 48,295          |
| 54  | 2010 | good      | 65       | Vision/Bluebird       | 42,810          |
| C10   | 2010 | good      | 7        | Dodge Grand Voyager   | 30,051          |
| C11   | 2012 | good      | 7        | Dodge Grand Voyager   | 9,398           |
| 55  | 2012 | good      | 16       | Chevrolet Microbird   | 19,464          |
| 56  | 2013 | new       | 65       | Vision/Bluebird       | 1,100           |
| 57  | 2013 | new       | 65       | Vision/Bluebird       | 1,100           |
| 58  | 2013 | new       | 65       | Vision/Bluebird       | 1,100           |

Candor transports a large number of its students to and from school on a daily basis as shown in Table 5.2. It maintains two runs in the morning and the afternoon. Except for kindergarten, students who reside in the village walk to and from school. The district also sends buses to other schools (Rome, TST Alternative School, North Spencer, Broome BOCES) and the TST BOCES). Table 5.2 illustrates the beginning and ending time of each route.

| Table 5.2<br>Regular Runs for Candor |                 |               |                 |               |                            |                   |               |
|--------------------------------------|-----------------|---------------|-----------------|---------------|----------------------------|-------------------|---------------|
| Bus No.                              | A.M. Run Starts | A.M. Run Ends | P.M. Run Starts | P.M. Bus Ends | Location Other Than Candor | No. of Passengers | Miles Covered |
| 41                                   | 6:50            | 9:00          | 2:15            | 4:20          |                            | 21/37             | 72            |
| 42                                   | 6:45            | 9:00          | 2:15            | 4:10          |                            | 16/43             | 72            |
| 44                                   | 7:25            | 8:40          | 1:50            | 3:25          | No. Spencer Acad.          | 4                 | 73            |
| 45                                   | 7:30            | 9:10          | 1:50            | 3:45          | Zion-elementary sch.       | 10                | 83            |
| 46                                   | 7:00            | 9:00          | 2:15            | 4:00          |                            | 40/45             | 67            |
| 47                                   | 6:55            | 9:00          | 2:15            | 4:05          |                            | 26/39             | 74            |
| 48                                   | 8:30            | CCS           | ALT*            | 1:45          |                            | 9                 | 25            |
| 49                                   | 6:50            | 9:00          | 11:00           | 4:20          | BOCES-p.m.                 | 25/20/29          | 114           |
| 50                                   | 7:55            | 9:00          | 2:15            | 4:26          | No h/s a.m.                | 25/32             | 45            |
| 51                                   | 6:40            | 9:00          | 2:15            | 4:15          |                            | 40/18             | 61            |
| 52                                   | 7:50            | 9:00          | ---             | ---           | a.m. elementary sch.       | 36                | 27            |
| 53                                   | 6:50            | 9:00          | 2:15            | 4:25          |                            | 13/31             | 61            |
| 54                                   | 7:02            | 11:25         | 2:15            | 4:15          | BOCES-a.m.                 | 24/9/31           | 101           |
| 55                                   | 6:45            | 9:15          | 1:30            | 4:10          | TST Smith                  | 9                 | 131           |
| C8                                   | 7:35            | 9:20          | 1:20            | 3:25          | SUNY Binghamton            | 1                 | 114           |
| C9                                   | 5:55            | 11:30         | ---             | ---           | Rome Sch. for Deaf         | 1                 | 223           |
| C10                                  | 7:05            | 9:15          | 1:45            | 3:20          | TST Alternative Sch.       | 6                 | 120           |
| 56                                   | 6:35            | 9:00          | 2:15            | 4:40          |                            | 36/29             | 106           |
| 57                                   | 6:35            | 9:00          | 2:15            | 4:35          |                            | 17/16             | 138           |
| 58                                   | 6:45            | 9:00          | 2:15            | 4:25          |                            | 22/20             | 58            |

\*ALT: Candor Alternative School Program at 97 Owego Road, one-half mile from High School

#### *Spencer-Van Etten Central School District*

Spencer-Van Etten also conducts its own transportation program and does its own fleet maintenance. The district purchases two buses each year. It also has a bus garage that is in poor condition. Table 5.3 summarizes the current fleet.

| <b>Table 5.3<br/>Summary of Transportation Fleet for Spencer-Van Etten</b> |      |           |          |               |                 |
|--|------|-----------|----------|---------------|-----------------|
| Bus No.  | Year | Condition | Capacity | Model         | Current Mileage |
| 119  | 1995 | Fair      | 54       | International | 122,166         |
| 128  | 2001 | Fair      | 71       | International | 186,049         |
| 129  | 2001 | Fair      | 71       | International | 147,909         |
| 130  | 2003 | Fair      | 71       | International | 174,553         |
| 131  | 2003 | Fair      | 71       | International | 145,553         |
| 132  | 2004 | Fair      | 71       | FreightLiner  | 143,434         |
| 133  | 2004 | Fair      | 71       | FreightLiner  | 155,020         |
| 135  | 2006 | Good      | 71       | International | 100,420         |
| 136  | 2005 | Good      | 9        | Chevrolet     | 131,793         |
| 137  | 2005 | Good      | 9        | Chevrolet     | 124,415         |
| 138  | 2008 | Good      | 72       | International | 75,935          |
| 139  | 2008 | Good      | 60       | International | 84,138          |
| 140  | 2009 | Excellent | 9        | Chevrolet     | 117,621         |
| 141  | 2009 | Excellent | 9        | Chevrolet     | 79,199          |
| 142  | 2009 | Good      | 72       | International | 88,750          |
| 143  | 2009 | Good      | 72       | International | 70,612          |
| 144  | 2010 | Good      | 72       | International | 46,875          |
| 145  | 2010 | Good      | 72       | International | 52,804          |
| 146  | 2011 | Good      | 72       | International | 37,311          |
| 147  | 2011 | Good      | 24       | International | 56,636          |
| 148  | 2011 | Excellent | 30       | International | 24,395          |
| 149  | 2012 | Excellent | 72       | International | 19,141          |
| S1   | 2000 | Poor      | 6        | Chevrolet     | 112,036         |
| S2   | 2012 | New       | 5        | Chevrolet     | 780             |
| 150  | 2013 | New       | 72       | International | 2,000           |
| 151  | 2013 | New       | 72       | International | 2,000           |

As Candor, Spencer-Van Etten transports a large number of its students to and from school daily. Unlike Candor, Spencer-Van Etten uses only one run in the morning and two runs in the afternoon. Table 5.4 summarizes the beginning and ending time of each bus run.

| <b>Table 5.4</b><br><b>Regular Runs for Spencer-Van Etten</b> |                 |               |                 |               |                          |                   |               |
|---|-----------------|---------------|-----------------|---------------|--------------------------|-------------------|---------------|
| Bus No.   | A.M. Run Starts | A.M. Run Ends | P.M. Run Starts | P.M. Bus Ends | Location Other Than S-VE | No. of Passengers | Miles Covered |
| 119   | 7:15            | 8:05          | 3:00            | 3:45          |                          | 4                 | 14            |
| 130   | 6:30            | 8:15          | 1:45            | 5:30          | Late Bus                 | 100               | 100           |
| 131   | 6:30            | 8:15          | 1:45            | 5:30          | Late Bus                 | 95                | 85            |
| 132   | 6:30            | 8:15          | 1:45            | 5:30          | Late Bus                 | 52                | 81            |
| 133   | 6:45            | 9:30          | 10:45           | 4:00          | BOCES                    | 139               | 104           |
| 135   | 6:30            | 8:15          | 1:45            | 4:15          |                          | 74                | 74            |
| 136   | 6:30            | 8:30          | 1:45            | 4:00          |                          | 20                | 71            |
| 138   | 6:30            | 8:30          | 1:45            | 4:30          |                          | 106               | 80            |
| 139   | 6:30            | 8:30          | 1:45            | 4:15          |                          | 62                | 78            |
| 140   | 6:30            | 8:55          | 1:00            | 3:30          | Elmira                   | 4                 | 132           |
| 141   | 6:30            | 7:10          | 1:45            | 3:30          |                          | 5                 | 87            |
| 144   | 6:30            | 8:15          | 1:45            | 5:30          | Late Bus                 | 63                | 74            |
| 145   | 6:30            | 8:15          | 1:45            | 5:30          | Late Bus                 | 109               | 76            |
| 146   | 6:45            | 8:15          | 1:45            | 4:15          |                          | 134               | 65            |
| 147   | 6:30            | 9:00          | 12:45           | 3:30          | PAVE                     | 13                | 127           |
| 148   | 6:30            | 9:30          | 1:45            | 4:00          |                          | 16                | 102           |
| 149   | 6:30            | 8:30          | 1:45            | 4:30          |                          | 88                | 93            |
| 150   | 6:30            | 8:15          | 10:10           | 4:30          | BOCES                    | 87                | 133           |
| 151   | 6:30            | 8:15          | 1:45            | 5:30          | Late Bus                 | 123               | 111           |

In addition, Spencer-Van Etten transports students to BOCES at Elmira, and Thomas Edison, Cohen, and Thomas Beecher schools near Elmira. It also transports two students to Horseheads where these students are transferred to an Elmira Heights bus for transportation to Coopers Plains. In the spirit of cooperation, the district transports 11 Horseheads non-public school students from BOCES to the Twin Tier Christian Academy, since it on route to the High School.

An important consideration for 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. Table 5.5 presents an overview of the distances between the various school buildings in Candor and Spencer-Van Etten as a way to view possible riding times for students.

| <b>Table 5.5</b>                                    |                   |                    |                     |
|---|-------------------|--------------------|---------------------|
| <b>Distance and Travel Time Among Study Schools</b> |                   |                    |                     |
| School  | S-VE E.S.         | S-VE M.S.          | S-VE H.S.           |
| Candor  | 12 mi.<br>17 min. | 8.9 mi.<br>12 min. | 10.3 mi.<br>14 min. |
| S-VE E.S.   |                   | 3.6 mi.<br>6 min.  | 2.1 mi.<br>3 min.   |
| S-VE M.S.   |                   |                    | 2 mi.<br>3 min.     |

As the table illustrates, the Candor buildings are 10.3 miles from the Spencer-Van Etten High School, 8.9 miles from the Middle School in Spencer, and 12 miles from the Elementary School in Van-Etten. Conversations with the transportation supervisors from the two districts indicate that neither district has a student on the bus longer than one hour and five minutes for regular in-district bus runs. Most are one hour or less.

After extensive consideration of possible bus routes for a merged district the two transportation supervisors developed two routing models. The first would utilize a single morning and single afternoon run, transporting all K-12 students at the same time. In doing so classes could begin at 8:00 a.m. and conclude at 3:00 p.m. This 7 hour school day compares favorably with the current 6 hour and 33 minute high school day at Candor, the 6 hour and 51 minute high school day at Spencer-Van Etten, the 6 hour and 56 minute school day at Spencer-Van Etten Middle School, the 6 hour and 15 minute school day at Candor Elementary School, and the 6 hour school day at Van-Etten Elementary School. It should be noted that once K-5 and 9-12 Candor students are dropped off at school in the morning, the high school students would be transported to the High School in Spencer. Correspondingly, once K-8 students are dropped off at the Spencer-Van Etten side of the district, middle school students would be transported to Candor. These same aspects of transportation would be repeated in the afternoon, adding 10-15 minutes both in the morning and afternoon to bus time for these students.

This routing model can be accomplished with the same number of buses and drivers that are currently in place between the two districts. The single morning and afternoon run model increases cost-efficiency since both districts currently use double

runs in either one or both morning or afternoon runs. However, it has a potential drawback in that it reduces the length of the employment day for drivers from approximately 5 hours to 3 hours. The districts have had difficulty in securing drivers in the past, and a reduced number of hours per day may increase the difficulty.

The second routing model utilizes two morning and two afternoon runs, with a 1 hour and 5 minute interval between the two runs. Grades 6-12 would be transported first, with the same 10-15 minute additional travel for Candor 9-12 students to the high school and for Spencer-Van Etten students to the middle school. The projected school day for these students is again 7 hours, 7:40 to 2:40. The projected school day for K-5 elementary school students also is 7 hours, 8:45 to 3:45.

This routing model would increase transportation costs over the current total cost for the two districts, since it increases the number of morning runs for the Spencer-Van Etten students from one to two. However, it does not increase the number of buses or drivers required.

It is important to note that the additional 10-15 minute travel time for Candor high school and Spencer-Van Etten middle school students may not apply to those students who reside between the two schools. Over time the routing could be so configured that these students would be transported directly to their respective schools. Thus the additional travel time may apply primarily to students east of the Candor school and students west of the Spencer-Van Etten school buildings.

Assuming that drivers could be employed, the single run model is a more cost-efficient model and is recommended for the merged district, barring extenuating circumstances.

The remaining transportation issue is the bus garages. For Spencer-Van Etten, its bus garage is on the same site as the Van Etten Elementary School. At Candor, its bus garage is a quarter mile away from its school buildings. Because the transportation routing system implemented by the merged district would be a new, untried system, current data is insufficient to recommend disposition of the two facilities. As the routing system is implemented it may demonstrate that two bus garages, one on each side of the new district, are well suited for efficient routing operation. If this proves to be the case, then renovation of the two facilities is imperative---both are in need of upgrade.

If the implemented routing system does not benefit from two separate facility locations then the district could decide to seek approval for the purchase of property near the center of the new district and construct a single transportation center.

Lastly, a preliminary study indicated that the provision of after school late runs for sports would cost approximately \$55,000 per year.



## **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.

In a school district merger by centralization, as opposed to an annexation, a new board of education is elected to serve the newly created school district. One of the functions of the new board of education would be to recognize newly configured bargaining units and an appropriate bargaining agent to represent the instructional and support staff in the district. It is possible that the administrative group could organize as well. The board and the unions would bargain new collective bargaining agreements which would set forth the terms and conditions of employment for the employees of the merged school district.

The teacher contracts from both districts have been analyzed. The Candor teacher contract expires on June 30, 2013. This agreement was originally negotiated from 2005 through 2009 but has since had two extensions, one for 2009-10 and 2010-11 and one for 2011-12 and 2012-13. These two extensions have largely kept the 2005-09 contract in place and made modifications in salaries and insurances. The Spencer-Van Etten teacher contract also expires on June 30, 2013.

Aside from the salary schedules, the teacher contracts are fairly similar. The composition of the bargaining units, the grievance procedures, the leave articles, the insurance provisions, and the financial arrangements with retirees for termination payments and payments for health insurance in retirement are much more alike than different.

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 the successor agreement in a merged school district could be accomplished without major difficulty. Table 6.1 comparing some of the major contract provisions follows.

| <b>Table 6.1</b>                           |  |  |
|--|--|--|
| <b>Teacher Contract Comparison-2012-13</b> |  |  |
| Item                                       | Candor   | Spencer-Van Etten  |
| Duration                                   | 2005-2013 (3 extensions)   | 2011-2013  |
| Recognition                                | All regularly scheduled full time and part time (50% or more) teachers | Teachers, teaching assistants, RN's, LPN's, therapists, psychologists, social workers, hygienists, & long term substitutes |
| Grievance Procedure                        | Binding Arbitration  | Binding Arbitration  |
| Health Insurance                           | Individual-95%<br>Family-80%   | Individual-88%<br>Family-88%   |
| Health Insurance Buyout                    | -  | Between \$1,000 and \$3,612/person depending on the number of people who opt out of the health insurance plan              |
| Dental Insurance                           | Individual-95%<br>Family-80%   | Individual-88%<br>Family-88%   |
| Sick Leave                                 | 15 days/year cumulative to 200 days                                    | 10 days per year with unlimited accumulation plus 2 non-cumulative emergency days  |
| Personal Leave                             | 2 days/year; unused days accumulate as sick leave                      | 2 days/year cumulative to 5 days; unused days in excess of 5 accumulate as sick leave                                      |
| Sick Leave Bank                            | Yes-maximum of 100 days per teacher                                    | Sick leave reserve that provides up to 50 days per member; days must be paid back  |
| Sabbatical                                 | Yes, up to 1 teacher/year  | Yes, up to 2 teachers/year   |
| Masters Degree                             | -  | \$500  |
| Tenure Stipend                             | -  | \$500  |
| Longevity Stipends                         | -  | \$400 after 10 years with the district and an additional \$400 every 5 years thereafter                                    |
| Association Business                       | 5 days/year for president or designee                                  | -  |
| Work Day                                   | Maximum of 7 hours, 30 minutes   | 7 hours  |

| Work Year            | Maximum of 184 days  | Maximum of 183 days  |
|----------------------|--|--|
| Teaching Load        | -  | In grades 7-12, recommended 6 teaching periods and 2 planning periods, or 6 teaching periods, 1 planning period, & 1 supervisory period, or 5 teaching periods and a combination of 3 planning & supervisory periods |
| Class Size           | Desirable limits of 25-30 pupils/class, not including study halls; within limits of physical facilities available, these limits will be maintained | Recommended that the average class sizes should not exceed the following: K-1=24 students; grades 2-6=26 students  |
| Discipline           | Just cause for termination after one year of employment  | After the probationary period, the standard of review is just cause  |
| Termination Payments | -  | With at least 10 years of service in the district, \$35/day for all unused sick leave upon resignation   |
| Retirement Incentive | \$70/day of unused sick leave up to a maximum of 50% of unused sick leave plus a lump sum payment of \$1,000                                       | \$130/day for each day of accumulated sick leave   |
| Retiree Insurance    | At age 55 and with 20 years of service, district pays the same % as for non-retired teachers   | Upon retirement, district pays 100% for individual or family coverage  |

The methodology that Candor and Spencer-Van Etten use to compensate staff in the teacher bargaining unit is quite similar. Both districts have a traditional teacher salary schedule/grid that is structured with years of service (steps) and payment for graduate hours taken (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 6.2 that follows shows a comparison of the salary schedules in the two districts.

| <b>Table 6.2<br/>Teacher Salary Schedule Comparisons (2012-13)</b>                              |                     |                   |
|---|---------------------|-------------------|
|   | Candor              | Spencer-Van Etten |
| B-Step 1  | \$41,385            | \$38,000          |
| B-Step 5  | \$42,386            | \$42,000          |
| B-Step 10   | \$43,893            | \$47,000          |
| B-Step 15   | \$45,717            |                   |
| B-Step 20   | \$51,635            |                   |
| B-Top Step  | \$64,081 (30 years) |                   |
|   |                     |                   |
| M-Step 1  | \$44,361            | \$40,300          |
| M-Step 5  | \$45,362            | \$44,800          |
| M-Step 10   | \$46,869            | \$49,800          |
| M-Step 15   | \$48,693            |                   |
| M-Step 20   | \$54,611            |                   |
| M-Top Step  | \$67,057 (30 years) |                   |
|   |                     |                   |
| M+30-Step 1   | \$46,221            | \$42,100          |
| M+30-Step 5   | \$47,222            | \$46,600          |
| M+30-Step 10  | \$48,729            | \$51,600          |
| M+30-Step 15  | \$50,553            |                   |
| M+30-Step 20  | \$56,471            |                   |
| M+30-Top Step   | \$68,917 (30years)  |                   |
|   |                     |                   |
| In SVE, assumes a Masters Degree at B+30 hours, tenure after 3 years, and no longevity payments |                     |                   |

As can be seen from Table 6.2 above, the salaries in Candor cover thirty years on the salary schedule while the schedule in Spencer-Van Etten ends at step ten. However, while the salary schedule ends at ten steps in Spencer-Van Etten, there are many teachers in the district whose salaries are higher than the step ten salary shown in Table 6.2 above. In addition, it is also clear that the salaries at the lower steps in Candor are higher than

the corresponding steps in Spencer-Van Etten. On the other hand, steps that are higher up on the salary schedule are higher in Spencer-Van Etten than they are in Candor. Most of the teachers in both districts are higher up on the salary schedule.

There is no state statute or regulation that determines the level at which the successor teacher agreement 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 schedules in either Candor or Spencer-Van Etten. 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 have their salaries “leveled up” to the higher district salary schedule. In some cases this happens in the first year of the new contract. In other cases, this salary “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 ten years so the history of leveling up practices in this challenging economy is fairly thin. However, because we have estimated cost savings from 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.

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 table.

| <b>Table 6.3</b>                       |                 |                    |                        |
|--|-----------------|--------------------|------------------------|
| <b>Average Teacher Salaries</b>        |                 |                    |                        |
|  | Teacher Payroll | Number of Teachers | Average Teacher Salary |
| Candor                                 | \$4,093,778     | 83                 | \$49,323               |
| Spencer-Van Etten                      | \$4,990,760     | 93                 | \$53,664               |
| Average Teacher Salary                 |                 |                    | \$51,494               |
| Average Teacher Salary with 37% Fringe |                 |                    | \$70,547               |

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.

In analyzing the cost of “leveling up” teachers, a decision was made that the Candor teachers should be “leveled up” to the Spencer-Van Etten salary schedule. In choosing to level up the Candor teachers to the Spencer-Van Etten schedule, we recognize that the lower level steps in the Candor schedule are higher than the lower level steps in the Spencer-Van Etten schedule. However, the Spencer-Van Etten upper steps are higher than the Candor upper steps and most of the teachers in both districts are on the upper steps of the salary schedule.

In calculating the cost of leveling up the Candor teachers to the Spencer-Van Etten schedule, the current step on the salary schedule was determined for each Candor teacher. Using this information, each teacher was then placed on the Spencer-Van Etten salary schedule according to that step. In-service hours, payments for Masters degrees, and longevity payments were not included in the analysis. Where placement on the Spencer-Van Etten salary schedule would have resulted in a lower salary for the Candor teacher, the teacher’s salary was saved harmless at the Candor salary level. This save harmless calculation affected 29 of the Candor teachers. The result of moving the Candor teaching staff to the Spencer-Van Etten salary schedule would result in a payroll of \$4,485,804. This is \$206,684 higher than Candor’s existing payroll of \$4,279,120.

In addition to the salary impact, we have estimated the increase in fringe benefits due to leveling up to be approximately 25%, using 16% for teacher retirement system costs, 7% for social security, and 2% for workers compensation. This adds another

\$51,671 for increased fringe benefit costs. As a result, the total cost of salaries and related fringe benefits for leveling up the Candor teachers to the Spencer-Van Etten salary schedule is \$258,355. The details of this calculation are shown in table 6.4 that follows.

| <b>Table 6.4</b><br><b>Cost to Level Up Teacher Salaries</b>                    |             |
|---|-------------|
| 2012-13 Candor teacher payroll  | \$4,279,120 |
| Payroll of 2012-13 Candor teachers placed on Spencer-Van Etten salary schedule  | \$4,485,804 |
| Salary cost of leveling up Candor teachers to Spencer-Van Etten salary schedule | \$206,684   |
| Fringe benefits estimated at 25%<br>(7%-FICA, 2% Workers Comp, 16% TRS)         | \$51,671    |
| Total cost of salaries and benefits to level up teacher salaries                | \$258,355   |

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 reducing or not filling teaching positions. For purposes of this study, we will use the payroll information contained in Table 6.3 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 37% to calculate this cost. Using these parameters, we calculate the cost of an average teacher for purposes of this study to be \$70,000.

In Chapter 3 dealing with the instructional program offered to students, we determined that by using a maximum class size of 25 students for middle school classes, three sections of middle school classes could be reduced in the core academic areas. This analysis is shown in table 3.11. Middle school covers grades 6-8 and the core academic classes cover English, social studies, math, and science. Given the three grade level span and the four academic content areas, we do not believe that saving three sections of classes at the middle school level would allow any teaching positions to be eliminated. Rather these savings might provide for additional scheduling flexibility and might also provide the opportunity to offer a wider array of courses at the middle school level.

In Chapter 3, we also examined the effect that merging the two high schools might have on the program offered to students in a merged high school. In making this analysis, we again used 25 as the maximum number of students that would be taught in

any section. This analysis for every course currently offered at either of the existing high schools can be seen in Table 3.20. In Table 3.21, we summarized the number of sections that could be reduced by subject area. 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. 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 assumed that the scheduling of a merged high school could be accomplished at a level of 80% efficiency. Applying this 80% benchmark would yield the following table 6.5 that shows a more realistic number of sections that could be eliminated in a merged high school.

| <b>Table 6.5</b><br><b>Number of Middle and High School Section Reductions By Subject Area</b><br><b>(Maximum of 25 Students Per Section; 15 Students Per Lab)</b> |               |             |       |              |
|--|---------------|-------------|-------|--------------|
|  | Middle School | High School | Total | Total at 80% |
| English  | 0             | 7           | 7     | 6            |
| Social Studies   | 0             | 7           | 7     | 6            |
| Math   | 3             | 11          | 14    | 11           |
| Science  | 0             | 2           | 2     | 2            |
| Spanish  | +1            | 2           | 1     | 1            |
| Business   | -             | 3           | 3     | 2            |
| Technology   | 2             | 2           | 4     | 3            |
| Art  | 1             | 6           | 7     | 6            |
| Music  | 0             | 2           | 2     | 2            |
| Health   | -             | 2           | 2     | 2            |
| Physical Education   | -             | 2           | 2     | 2            |
| Special Education  | 0             | 8           | 8     | 6            |
| Total  | 5             | 54          | 59    | 49           |

Analyzing this table 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 eliminate one teaching position each in social studies, math, and science. While art may appear to be another area where a reduction might be considered, most of the art courses are electives for students and therefore have small class sizes. We do not believe it would



be prudent to consider a teacher reduction in the area of art. Using \$70,000 as the cost of a teacher, it is conservatively estimated that a merged district could save approximately \$210,000 in teaching staff by having maximum class sizes of 25 students at the high school level. In consideration of the elimination of any number of teaching positions, it should be remembered that all of the courses that are currently available to Candor students would be available to all students and that all of the courses that are currently available to Spencer-Van Etten students would also be available to all students should a merger occur.

In addition, it is important to remember that saving class sections can also result in broadening the course offerings available to the high school students in a merged district. Table 3.22 in Chapter 3 identifies the prioritized listing of courses that might be offered in a merged high school.

Stipends for coaches were next examined. Candor and Spencer-Van Etten have maintained a comprehensive set of athletic offerings for their students. Table 6.6 that follows shows the stipends that are paid to the coaches in these sports.

| <b>Table 6.6</b>                 |               |                          |
|----------------------------------|---------------|--------------------------|
| <b>Coaching Stipends-2012-13</b> |               |                          |
| <b>Sport</b>                     | <b>Candor</b> | <b>Spencer-Van Etten</b> |
| Athletic Director                | \$10,000      | \$6,952                  |
| Athletic Trainer                 | \$1,749-3,499 |                          |
| Baseball, Varsity                | \$2,333-4,665 | \$4,082                  |
| Baseball, JV                     | \$1,749-3,499 | \$2,769                  |
| Baseball, Jr Hi/Modified         | \$1,361-2,527 | \$2,295                  |
| Basketball, Varsity Boys         | \$3,888-6,220 | \$5,100                  |
| Basketball, JV Boys              | \$2,333-4,665 | \$3,505                  |
| Basketball, JH/Modified Boys     | \$1,361-2,527 | \$1,732                  |
| Basketball, Varsity Girls        | \$3,888-6,220 | \$5,100                  |
| Basketball, JV Girls             | \$2,333-4,665 | \$3,505                  |
| Basketball, JH/Modified Girls    | \$1,361-2,527 | \$1,732                  |
| Bowling                          | \$1,361-2,527 | -                        |
| Cheerleading                     | \$1,944-4,276 | -                        |
| Cheerleading, Varsity Basketball | -             | \$3,505                  |
| Cheerleading, JV Basketball      | -             | \$2,746                  |
| Cheerleading, Varsity Football   | -             | \$2,920                  |
| Cheerleading, JV Football        | -             | \$2,468                  |
| Cross Country-Varsity            | \$2,333-4,665 | \$4,082                  |
| Cross Country-Assistant          | \$1,749-3,499 | -                        |
| Cross Country-Modified           | -             | \$2,295                  |

|                             |               |         |
|-----------------------------|---------------|---------|
| Field Hockey, Varsity       | -             | \$4,082 |
| Field Hockey, JV            | -             | \$3,812 |
| Field Hockey, Modified      | -             | \$2,265 |
| Fitness Center Coordinator  | \$1,944-4,276 | -       |
| Football, Varsity           | \$3,888-6,220 | \$5,100 |
| Football, Assistant         |               | \$3,572 |
| Football, JV                | \$2,333-4,665 |         |
| Football, Jr Hi/Modified    | \$2,333-4,665 | \$2,954 |
| Football, Mod Assistant     | -             | \$2,068 |
| Football Jr Hi Assistant    | \$1,749-3,499 | -       |
| Football, Line              | \$2,333-4,665 | -       |
| Golf, Varsity               | \$1,361-2,527 | \$4,082 |
| Soccer, Varsity Boys        | \$2,333-4,665 | \$4,082 |
| Soccer, JV Boys             | \$1,749-3,499 | \$2,769 |
| Soccer, Jr Hi/Modified Boys | \$1,361-2,527 | \$2,263 |
| Soccer, Varsity Girls       | \$2,333-4,665 | \$4,082 |
| Soccer, JV Girls            | -             | \$2,769 |
| Soccer, Modified Girls      | \$1,361-2,527 | \$2,263 |
| Softball, Varsity           | \$2,333-4,665 | \$4,082 |
| Softball, JV                | \$1,749-3,499 | \$2,769 |
| Softball, Jr Hi/Modified    | \$1,361-2,527 | \$2,295 |
| Track, Boys Varsity         | \$2,333-4,665 | \$4,082 |
| Track, Girls Varsity        | \$2,333-4,665 | \$4,082 |
| Track, Assistant            | \$1,749-3,499 | \$2,769 |
| Track/Modified              | -             | \$2,295 |
| Volleyball, Varsity         | \$2,333-4,665 | \$4,082 |
| Volleyball, JV              | \$1,749-3,499 | \$2,769 |
| Volleyball, Jr Hi/Modified  | \$1,361-2,527 | \$1,732 |
| Wrestling, Varsity          | \$3,888-6,220 | \$5,028 |
| Wrestling, JV               | \$2,333-4,665 | \$3,505 |
| Wrestling, Jr Hi/Mod        | \$1,361-2,527 | \$2,016 |

The merging of inter-scholastic athletic programs in a merged school district is an activity that is often met with mixed emotions. On the positive side, economies can be realized through the elimination of duplicate coaching positions as sports teams are consolidated. In addition, there are often opportunities to create additional sports teams in which the students can participate. On the other hand, the competition for the students to compete on a meaningful basis also increases. This usually results in fewer students having meaningful playing time in a number of the traditional sports.

Based on the data in Table 6.6, we believe that the stipends paid to coaches are similar enough and of little enough overall consequence that, should the districts merge,

negotiating coaching stipends would not present a major obstacle. The number of athletic teams that the merged district would sponsor would, in all probability, change. Savings could be realized by the combination of some of the current sponsored teams and the resultant reduction in the number of coaches needed. On the other hand, there may be new athletic teams created by the merged district resulting in the need for more coaches.

We have calculated the savings that might accrue to the school district should a merger occur. Duplicate sports at all levels have been identified for Candor and Spencer-Van Etten. Coaching stipends for all of these duplicate sports have been identified. To conservatively estimate the potential savings from eliminating these duplicate sports, we have identified the lowest stipend that could possibly be paid to a coach for that sport. Identification of these savings across all duplicate sports totaled \$67,800. An allowance of \$20,000 was then made in order to fund the start up of new athletic teams. Given this data, it is reasonable to assume that an annual savings of \$47,800 could accrue to a merged school district by consolidating athletic teams.

In addition to interscholastic athletics, we also examined the other extra-curricular activities available to students of both districts and have developed Table 6.7 as follows to show the stipends paid to club advisors, coordinators, and advisors:

| <b>Table 6.7</b>  |               |                   |
|---|---------------|-------------------|
| <b>Stipends for Clubs/Co-Curricular Activities/Advisors-2012-13</b> |               |                   |
| Activity  | Candor        | Spencer-Van Etten |
| Art Coordinator   |               | \$2,028           |
| AV Coordinator, Elementary  | \$1,361-2,527 |                   |
| AV Coordinator, High School   | \$1,361-2,527 |                   |
| Dean of Students-1-Middle; 1 High                                   |               | \$3,175           |
| Debate Team   | \$1,361-2,527 |                   |
| ELA Coord-1 Elem; 1-Middle; 1 High                                  |               | \$2,028           |
| Envirothon  | \$1,944-3,693 | \$1,622           |
| Extra-Curricular Treasurer  |               | \$3,041           |
| Health Coordinator  |               | \$1,622           |
| Health/Home Economics/PE Coordinator                                |               | \$2,028           |
| Language Other Than English Coord                                   |               | \$2,028           |
| Library Coordinator   |               | \$2,028           |
| Library Asst-1 Elem; 1-Middle; 1 High                               |               | \$1,622           |
| Math Coord-1 Elem; 1-Middle; 1 High                                 |               | \$2,028           |
| Mathalon  | \$1,361-2,527 | \$1,622           |
| Middle School Coordinator   |               | \$1,622           |
| Music Department Coordinator  |               | \$1,622           |

|   |               |         |
|---|---------------|---------|
| Music Director                          |               | \$1,338 |
| Music Director Assistant                |               | \$1,014 |
| National Honor Society                  | \$1,361-2,527 |         |
| National Honor Society-Junior           |               | \$507   |
| National Honor Society-Senior           |               | \$1,014 |
| Newspaper                               |               | \$1,014 |
| Odyssey of the Mind                     |               | \$1,622 |
| Play Advisor                            | \$2,333-4,665 | \$2,676 |
| Pre-Kindergarten Coordinator            |               | \$1,622 |
| Press Club                              | \$1,361-2,527 |         |
| Public Speaking                         | \$1,361-2,527 |         |
| Pupil Personnel Services Coordinator    |               | \$1,622 |
| Quiz Show Advisor                       |               | \$1,622 |
| Rehearsal Accompanist                   |               | \$1,014 |
| SADD                                    | \$1,361-2,527 |         |
| Science Coord-1 Elem; 1-Middle; 1 High  |               | \$2,028 |
| Soc Stud Coord-1 Elem; 1-Middle; 1 High |               | \$2,028 |
| Student Council-Senior                  |               | \$2,676 |
| Student Council-Middle                  |               | \$1,014 |
| Student Council-Elementary              |               | \$1,014 |
| Technical Director                      |               | \$1,014 |
| Technology Coordinator                  |               | \$1,622 |
| Yearbook                                | \$2,721-5,054 | \$2,676 |
| Grade 9 Advisor                         |               | \$507   |
| Grade 10 Advisor                        |               | \$507   |
| Grade 11 Advisor                        | \$1,361-2,527 | \$1,014 |
| Grade 12 Advisor                        | \$1,361-2,527 | \$2,676 |

Given the large and complex nature of a school district, the stipends paid to advisors of clubs and other extra-curricular activities are fairly insignificant. While there are some stipend differences in the above table, we believe that, should a merger occur, negotiating equitable stipends for advisors of extra-curricular activities would not be terribly difficult to accomplish. In addition, there would appear to be opportunities to reduce costs which are currently incurred in by the two study districts by reducing the number of advisors that are necessary should some of these activities be merged. However, we believe that this amount is relatively small and could easily be offset by the development of new opportunities for the students.

As mentioned earlier, staffing has a significant impact on the cost of operating school districts. 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 reviewed.

We turn first to the analysis of the administrators currently employed by both districts. Both districts have a superintendent of schools as their chief executive officer. In Candor, the two building principals, the director of special education, the business manager, the operations manager, the cafeteria manager, and the network administrator all report to the superintendent. In Spencer-Van Etten, the three building principals, the director of instructional programs, the director of transportation, and the director of buildings and grounds all report to the superintendent. Spencer-Van Etten has a half time business manager who is employed by BOCES but also reports to the superintendent for local issues.

The superintendent in Candor has served in that position for the past eleven years and has an employment agreement with the board of education that expires on June 30, 2015. The superintendent in Spencer-Van Etten is in his third year as superintendent and also has a contract with the Spencer-Van Etten board of education that expires on June 30, 2015. If a merger were to occur between Candor and Spencer-Van Etten, it would likely occur on July 1, 2014.

When two school districts merge, the new board of education is obligated to honor the terms of the superintendent contracts that are in place at the time of the merger. Assuming a July 1, 2014 merger, both of the current superintendents will have one year left on their employment agreements. Obviously, the merged district will have only one superintendent. This new superintendent may be one of the existing superintendents or it might be another individual. While there is no obligation for the new board of education to hire either of the currently sitting superintendents, often a new board will offer the position to one of the incumbents. In this case, the second superintendent often serves as the assistant superintendent upon the merger of the districts, finds a position in another district, or retires. However, regardless of who is chosen for the position and what changes in title may occur, the terms of each of the current superintendent's contracts

who are employed at the time of the merger must be honored should either or both of the current superintendents choose to continue to work for the merged district.

In addition to the positions of superintendent, both districts employ a number of other administrative personnel. The current administrative staffing patterns in the two study districts may be seen in Table 6.8 that follows.

| <b>Table 6.8</b>  |  |   |
|---|--|---|
| <b>Administrative/Supervisory/Superintendent's Office Positions for 2012-13</b> |  |   |
| Candor  |  | Spencer-Van Etten                         |
| Superintendent  |  | Superintendent                            |
| Business Manager  |  | Business Manager (.5)                     |
| Director of Special Education   |  | Director of Instructional Support         |
| Junior/Senior High School Principal   |  | High School Principal                     |
| -   |  | Middle School Principal                   |
| Elementary School Principal   |  | Elementary School Principal               |
| Dean (.5)   |  | Dean                                      |
| Cook/Manager  |  | Director of Food Service                  |
|   |  | Superintendent of Buildings & Grounds     |
| Operations Manager  |  | -   |
| Network Administrator   |  | -   |
| -   |  | Supervisor of Transportation              |
| -   |  | Public Information Coordinator (.5)       |
| Superintendent's Secretary/District Clerk                                       |  | Superintendent's Secretary/District Clerk |
| TOTAL OF 9.5 POSITIONS  |  | TOTAL OF 11 POSITIONS                     |

Given the current administrative staffing levels for the two districts in 2012-13, Table 6.9 that follows provides the cost for the districts to employ these individuals.

| <b>Table 6.9</b>  |           |                   |             |
|---|-----------|-------------------|-------------|
| <b>Administrative/Supervisory Salaries and Benefits-2012-13</b> |           |                   |             |
|   | Candor    | Spencer-Van Etten | Total       |
| Number of Staff   | 9.5       | 11                | 20.5        |
| Total Salaries  | \$684,762 | \$869,602         | \$1,554,364 |
| Cost of fringe benefits estimated @ 37%                         | \$253,362 | \$321,753         | \$575,115   |
| Total cost of administrative salaries and fringe benefits       | \$938,124 | \$1,191,355       | \$2,129,479 |

Administrative staffing levels for a merged district would be at the discretion of the new board of education. However, it is reasonable to assume that fewer administrators would be needed in a merged district. In considering how many administrators might be hired by the board in the merged district we examined the

administrative staffing patterns in other school districts of approximately 1,700 students. We have allowed for the hiring of an assistant superintendent for instruction, an assistant principal at the middle school and an assistant principal at the high school given the additional responsibilities for administrators with the new Annual Professional Performance Review, common core, and other new state initiatives. Given this comparison, and for purposes of this study only, we assume that the following administrative staffing would exist in a merged district:

| <b>Table 6.10<br/>Administrative/Supervisory/Superintendents' Office Positions<br/>in a Merged District</b> |             |
|---|-------------|
| Position  | FTE         |
| Superintendent  | 1           |
| Business Manager  | 1           |
| Assistant Superintendent for Instruction  | 1           |
| Director of Special Education   | 1           |
| Public Information Coordinator  | 0.5         |
| High School Principal   | 1           |
| High School Assistant Principal   | 1           |
| Middle School Principal   | 1           |
| Middle School Assistant Principal   | 1           |
| Elementary School Principal   | 2           |
| Network Administrator   | 1           |
| Food Service Manager  | 1           |
| Transportation Supervisor   | 1           |
| Superintendent of Buildings and Grounds   | 1           |
| Superintendent's Secretary/District Clerk   | 1           |
| <b>TOTAL FTE's</b>  | <b>15.5</b> |

Examining the data in Table 6.10, it would be reasonable to assume that the merged district would have a total of 15.5 administrators compared with the current number of 20.5. This means that five administrative positions could be eliminated.

It is necessary to calculate the savings that might accrue to the merged district as a result of the suggested administrative staffing pattern outlined in Table 6.10. Where the two districts had the same administrative positions and one is being eliminated, it is assumed that the lower salary is the one being eliminated. In addition, it is assumed that the salary for the Assistant Superintendent for Instruction is \$100,000 and that the salary

for the two assistant principals is \$72,000 each. Finally, in order to again provide a conservative estimate, there is a differential of 10% that is added to the administrative salaries to recognize that some current salaries will be increased given the increased responsibility of the larger merged district. Fringe benefits continue to be estimated at 37%. Using these assumptions, it is estimated that the potential savings from the new administrative staffing pattern would be \$350,743 in salaries and fringe benefits. This can be seen in Table 6.11 that follows.

| <b>Table 6.11<br/>Administrative/Supervisory/Superintendent's Office Savings in Salaries and Benefits for a Merged District</b> |           |                   |             |  |                  |
|---|-----------|-------------------|-------------|--|------------------|
|   | Candor    | Spencer-Van Etten | Total       |  | Merged District  |
| Number of Staff   | 9.5       | 11                | 20.5        |  | 15.5             |
| Total Salaries  | \$684,762 | \$869,602         | \$1,554,364 |  | \$1,180,316      |
| Cost of fringe benefits estimated @ 37%   | \$253,362 | \$321,753         | \$575,115   |  | \$436,717        |
| Total cost of administrative salaries and fringe benefits   | \$938,124 | \$1,191,355       | \$2,129,479 |  | \$1,617,033      |
| Add 10% Differential for Positions in a Larger District   |           |                   |             |  | \$161,703        |
| Total Administrative/Supervisory Cost in Merged District  |           |                   |             |  | \$1,778,736      |
|   |           |                   |             |  |                  |
| <b>Administrative/Supervisory Savings in Merged District</b>  |           |                   |             |  | <b>\$350,743</b> |

In addition to the administrative and supervisory personnel discussed above, each district currently has a business office that manages the financial and personnel affairs of the districts including accounting, payroll, accounts payable, tax collection, and fringe benefits administration for school staff. Candor has a full time business official who is responsible for the leadership and oversight of the business office. Spencer-Van Etten has a half time business manager who is employed through the Greater Southern Tier BOCES who has similar responsibilities to the Candor business manager. In addition to the business managers, the two districts staff their business offices in different ways. Candor has an accounts payable clerk and a payroll clerk who work full time in their



business offices. Spencer-Van Etten has a full time senior account clerk and a \$258,325 contract with the Greater Southern Tier BOCES for its central business office service to support the business office functions. Once again, it is reasonable to assume that efficiencies could be realized in the functioning of the business offices should a merger occur.

For purposes of estimating the savings that might accrue to the merged district in the business office, it is assumed that a full time business manager and the ongoing related support that is currently provided to the business office by the superintendent's secretary would be in place. It is further assumed that the three full time business office clerks that are currently employed in both districts would be maintained and that the contract for central business office with BOCES would be eliminated. Assuming that Spencer-Van Etten receives 60% back in BOCES aid for the central business office service, Table 6.12 that follows shows that approximately \$103,330 could be saved by merging the business offices of the two study districts.

| Table 6.12<br>Savings from Consolidating the Clerical/Processing Function of the Business Offices |           |                     |                                   |
|---|-----------|---------------------|-----------------------------------|
| Item  | Cost      | BOCES<br>Aid at 60% | Net Local Cost<br>After BOCES aid |
| Current Candor cost-Salary and benefits for 2 clerical staff                                      | \$155,136 | N/A                 | \$155,136                         |
| Current Spencer-Van Etten cost-Salary and benefits for 1 clerical staff                           | \$43,319  | N/A                 | \$43,319                          |
| Current Spencer-Van Etten cost-Central Business Office through GST BOCES                          | \$258,325 | \$154,995           | \$103,330                         |
| Total current cost of both districts  |           |                     | \$301,785                         |
|   |           |                     |                                   |
| Item  | Cost      | BOCES<br>Aid at 60% | Net Local Cost                    |
| Projected cost of 3 clerical staff  | \$198,455 | N/A                 | \$198,455                         |
| Projected Savings in Merged District  |           |                     | \$103,330                         |

While this savings in the business office may well be attainable, a word of caution should be offered. It is understood that not all of this savings may be realized in the first year. The process of transitioning all financial records from two districts to one, from bringing one district's operations back from BOCES, and changing from two different

financial operating systems to one may well take some additional staff for all or part of the first year of the merger.

With respect to support staff, Candor has one recognized bargaining unit represented by the Candor Central School Employees Unit that expires on June 30, 2013. Spencer-Van Etten also has a single support staff union represented by the Civil Service Employees Association, Local 1000. This contract expires on June 30, 2015. Table 6.13 that follows compares the major provisions of these contracts.

| <b>Table 6.13</b>                                |  |  |
|--|--|--|
| <b>Support Staff Contract Comparison-2012-13</b> |  |  |
| <b>Item</b>                                      | <b>Candor</b>  | <b>Spencer-Van Etten</b>   |
| Duration   | 2007-2013 (2 extensions)   | 2012-2015  |
| Recognition                                      | Secretaries, clerical, nurse, maintenance, custodian, cafeteria personnel, teacher aides, transportation and other regular support staff | All non-instructional staff except administrative employees and the title of nurse   |
| Grievance Procedure                              | Board of Education as final step   | Binding Arbitration  |
| Eligibility for Benefits                         | Regularly scheduled employees who work more than 25 hours/week   | For health insurance, work at least 30 hours/week. If not eligible for health insurance, district provides reimbursement for medical expenses with the following limits: 4 hours/day-\$1,100; 2.5-4 hours/day-\$900; 1-2.5 hours/day-\$700 |
| Health Insurance                                 | Individual-95%<br>Family-80%   | Individual-90%<br>Family-90%   |
| Health Insurance Opt-out                         | \$1.75/hour salary increase  | \$1,200/year   |
| Dental Insurance                                 | Individual-95%<br>Family-80%   | -  |
| Retiree Health Insurance                         | Hired before 7.1.84 with 10 years experience and hired after 7.1.84 with 20 years experience, insurance at same rate as active employees | With 25 years of service, fully paid health insurance; 20-25 years of service, employee pays 10% of the premium  |
| Sick Leave                                       | 1.5 days/month cumulative to 200 days (180 days for 10 month employees)  | 12 days/year with unlimited accumulation   |
| Personal Leave                                   | 2/year; unused days accumulate as sick days  | 3/year; unused days accumulate as sick days  |
| Sick Leave Bank                                  | Yes  | Yes  |
| Sick Leave Buy Back                              | Upon leaving the district, \$45/day for accumulated sick leave for 80-100 days minus days used for the retirement system                 | Upon separation from service; 10-25 years of service, \$45/day; more than 25 years of service, \$65/day  |

|                  |  |  |
|------------------|--|--|
| Paid Holidays    | 14   | 14   |
| Vacation         | 6 mos-5 days; 1-5 years-10 days; 6 years-11 days; 7 years-12 days; 8 years-13 days; 9 years-14 days; 10-15 years-15 days; 16 years-16 days; 17 years-17 days; 18 years-18 days; 19 years-19 days; 20 years-20 days | Up to 1 year-5 days; 2-6 years-10 days; 7-12 years-15 days; 13-19 years-20 days; 20 years-21 days; 22 years-22 days; 24 years-23 days; 26 years-24 days; 28 years-25 days<br>Upon separation with 10-25 years of service-\$45/day; with 25 or more years of service-\$65/day |
| Longevity Awards | -  | After completing 5, 10, 15, 20, 25, 30, and 35 years, salary increased by \$.35/hour   |
| Retirement Plan  | 75-G   | 75-I plus death benefit  |

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, a single collective bargaining agreement could be negotiated without major difficulties that would cover all support staff in the merged district.

We next attempted to compare salaries paid for support staff in Candor and Spencer-Van Etten. However, we found very little similarity between the structures for determining pay rates between the two districts. To begin with, the two districts are in two different counties and are governed by two different civil service commissions. As a result, there is little similarity in the titles used in the two districts. In addition, there is not the same type of structured salary schedule for support staff like there is for the teaching staff. For the most part, employees are hired according to their civil service title and are then given dollar or percentage increases for future years. Realizing the severe limitations in comparing salaries given these significant differences in the two districts, we have nevertheless provided the following Table 6.14 that depicts this salary information for the districts.

| <b>Table 6.14<br/>Support Staff Salaries-2012-13</b> |  |  |
|--|--|--|
|  | Candor<br>(Tioga County)                                   | Spencer-Van Etten<br>(Chemung County)                      |
| Bus Driver   | 13.39, 20.08, 11.23, 12.96,<br>15.96, 12.10, 17.07, 12.70, | 11.07, 15.90, 10.89, 12.51,<br>18.92, 12.51, 17.52, 14.81, |

|                                      |   |   |
|--------------------------------------|---|---|
|                                      | 11.20, 16.38, 14.67, 12.10, 11.55, 21.93, 12.10, 21.55, 12.10, 15.96  | 12.13, 18.67, 13.17, 11.95, 15.90, 12.13, 11.37, 11.43, 14.09, 16.90, 14.12 |
| Bus Monitor                          |   | 10.22, 8.91   |
| Bus Driver/Mechanic                  | 19.25   |   |
| Mechanic                             |   | 17.33   |
| Assistant Mechanic                   |   | 13.49   |
| Maintenance Mechanic                 |   | 18.53   |
| Senior Building Maintenance Mechanic | 21.19   |   |
| Head Maintenance                     |   | 25.55   |
| Head Custodian                       | 20.26   |   |
| Custodian                            |   | 14.78, 18.73, 19.78, 16.01, 18.57   |
| Cleaner                              |   | 14.13, 9.40, 10.13, 9.44, 17.53, 10.30, 12.07, 9.40, 12.68, 14.29           |
| Custodial Worker                     | 16.98, 13.06, 11.51, 19.12, 10.85, 14.51, 11.10, 10.00  |   |
| Groundskeeper                        | 20.03, 18.05  |   |
| Grounds/Building Worker              | 22.51   |   |
| Teacher Aide                         | 10.00, 7.99, 13.01, 11.52, 7.25, 10.00, 11.51, 9.78, 10.00, 14.03, 15.91, 9.94, 12.61, 7.25, 9.78, 7.85, 16.98, 8.10, 19.48, 11.51, 7.25, 15.37, 7.99, 14.03, 7.85, 13.12, 7.99, 11.93, |   |
| Attendance Aide                      | 9.42  |   |
| Administrative Assistant             |   | 13.47   |
| Accounts Payable Clerk               | 11.78   |   |
| Payroll Clerk                        | 29.91   |   |
| Senior Clerk                         |   | 20.74, 30.76  |
| Typist/Clerk<br>Typist/Secretary     | 14.25, 18.05, 17.70   | 15.56, 21.75, 17.75, 15.91, 10.37   |
| Cook                                 | 16.91   |   |
| Food Service Helper                  |   | 9.62, 10.05, 12.98, 10.05, 15.47, 8.95, 11.34, 9.20                         |
| Senior Food Service Helper           |   | 17.18, 16.51  |
| Food Service Worker                  | 11.09, 7.99, 7.99, 16.67, 20.15, 8.60, 8.95, 7.60   |   |
| School Nurse                         | 21.15, 21.15  | 22.92, 20.52  |
| School Monitor                       |   | 8.95, 8.95, 7.80, 8.95, 8.81  |

While it is very difficult to make exact comparisons between the salaries for support staff, it is clear that there are not huge discrepancies in the wages paid. In addition, unlike the teaching staff, there are not enough support staff employees to impact the financial condition of the district should a merger occur. Whatever adjustments might be made in a merged district would be of much lesser impact than those adjustments that would be made in the teaching staff salaries or in positions that might be eliminated as a result of the merger. Also, it is rare that many support staff positions are eliminated as a result of a merger. The largest categories of staff include bus drivers, custodians, cafeteria workers, and teacher aides and very few, if any, of these positions could be eliminated should a merger occur.

The major fringe benefit cost in Candor and Spencer-Van Etten is for health insurance. Candor offers its own indemnity plan as well as dental insurance for its employees. Spencer-Van Etten belongs to the Greater Southern Tier Health Care Consortium administered by GST BOCES.

The sharing of health insurance premium costs varies between districts. Candor pays 95% of the premium for individual coverage and 80% of the cost of family coverage. The monthly premium for individual health insurance coverage is \$790.24 and \$1,599.02 for family coverage. Spencer-Van Etten pays 88% of both the individual and family premiums for the teaching and administrative staff and 90% of the premiums for the support staff. The monthly premium for individual health insurance coverage is \$543.00 and \$1,397.00 for family coverage. These data can be viewed in Table 6.15 that follows.

| <b>Table 6.15</b>                          |            |   |
|--|------------|---|
| <b>Health Insurance Contribution Rates</b> |            |   |
| Provision                                  | Candor     | Spencer-Van Etten                                   |
| District Contribution-Individual           | 95%        | 88%-Teachers & Administrators;<br>90%-Support Staff |
| District Contribution-Family               | 80%        | 88%-Teachers & Administrators;<br>90%-Support Staff |
|  |            |   |
| Monthly Premium-Individual                 | \$790.24   | \$543.00  |
| Monthly Premium-Family                     | \$1,599.02 | \$1,397.00  |

It is clear that health insurance coverage is an expensive fringe benefit in both districts. However, the coverage is fairly comparable with both districts paying between 80% and 95% of the premium costs, regardless of the plan or the coverage. During the past ten years, there has been a trend in public education that health insurance contribution rates by the employer have been decreasing. It is our opinion that it would be very difficult to predict the financial impact that a merger would have on the cost of health insurance premiums. The unions will undoubtedly argue for the best plan at the lowest possible premium cost to the employee. This would have the effect of raising costs in the merged district. On the other hand, the trend in health insurance coverage in schools has been to increase deductibles, increase co-pays on prescription drug coverage, and increase the amount of the premium that is paid by the employee. This would have the effect of reducing costs in the merged district. Clearly this is an area where the cost implications for a merged district would be very difficult to predict. As a result, we believe that the cost of health insurance for the merged district should not be calculated into the overall financial analysis for the merged district.

It is clear from this chapter that staff costs have a major impact on the cost of running school districts. We have examined, from a big picture perspective, the staff cost implications of merging the two study school districts. These analyses can be summarized as shown in Table 6.16 that follows.

| <b>Table 6.16<br/>Staff Cost Savings From Merging Districts-2012-13</b>                                  |  |
|--|--|
| <b>Area</b>  | <b>Cost Savings or (Cost Increase)</b> |
| Leveling up of teacher salaries  | (\$258,355)                            |
| Reduction of 3 teachers due to consolidation of core area academic classes to a maximum class size of 25 | \$210,000                              |
| Economies from duplicate coaching stipends   | \$47,800                               |
| Reduction of 5 administrative staff  | \$350,743                              |
| Consolidation of business offices  | \$103,330                              |
| <b>Total Anticipated Savings</b>   | <b>\$453,518</b>                       |

## 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 Candor and Spencer-Van Etten consistently support annual spending plans put forth by their respective boards of education.

| <b>Table 7.1<br/>Budget Vote History</b> |               |           |              |              |  |                          |           |              |              |
|--|---------------|-----------|--------------|--------------|--|--------------------------|-----------|--------------|--------------|
|  | <b>Candor</b> |           |              |              |  | <b>Spencer-Van Etten</b> |           |              |              |
| <b>Year</b>                              | <b>YES</b>    | <b>NO</b> | <b>Total</b> | <b>% YES</b> |  | <b>YES</b>               | <b>NO</b> | <b>Total</b> | <b>% YES</b> |
| 2003                                     | 317           | 180       | 497          | 63.8         |  | 633                      | 542       | 1,175        | 53.9         |
| 2004                                     | 250           | 113       | 363          | 68.9         |  | 400                      | 440       | 840          | 47.6         |
| 2005                                     | 251           | 90        | 341          | 73.6         |  | 771                      | 978       | 1,749        | 44.1         |
| 2006                                     | 277           | 133       | 410          | 67.6         |  | 876                      | 529       | 1,405        | 62.3         |
| 2007                                     | 236           | 138       | 374          | 63.1         |  | 578                      | 495       | 1,073        | 53.9         |
| 2008                                     | 338           | 284       | 622          | 54.3         |  | 327                      | 154       | 481          | 68.0         |
| 2009                                     | 285           | 144       | 429          | 66.4         |  | 272                      | 155       | 427          | 63.7         |
| 2010                                     | 292           | 182       | 474          | 61.6         |  | 488                      | 274       | 762          | 64.0         |
| 2011                                     | 277           | 183       | 460          | 60.2         |  | 463                      | 270       | 733          | 63.2         |
| 2012                                     | 235           | 121       | 356          | 66.0         |  | 309                      | 181       | 490          | 63.1         |

Over the past ten years, the budget vote has passed on the first vote every year in Candor and in eight out of ten years in Spencer-Van Etten. Spencer-Van Etten had encountered severe fiscal challenges in its budget after using fund balance monies to balance the budget in the early 2000's. As a result, we see two budgets that did not pass on the first vote. In 2004, the budget passed on the second vote in Spencer-Van Etten. In 2005, the district operated on an austerity budget. Even with these two defeats in

Spencer-Van Etten, 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, 2012 (Candor, \$5,455,311; Spencer-Van Etten, \$4,571,077). Each district has been able to create and fund reserve accounts for specific purposes such as an unemployment reserve, a reserve for retirement contributions, a tax certiorari reserve, and employee benefit liabilities. Interestingly, neither district has funded a capital construction reserve account. In terms of unassigned fund balances, Candor had \$1,021,515 at year's end while Spencer-Van Etten's unassigned fund balance was \$720,821.

Recent changes in regulations governing school district accounting (Generally Accepted Accounting Principles Statement Number 54) have altered terminology that was used to describe fund balances in previous years. The following explains the new language for fund balances when reading any district's balance sheet.

- 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. These take the form of reserve accounts.
- 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.

- 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 note that the section 1318 of the real property tax law caps school district undesignated fund balances at 4% of the subsequent year’s budget. Both districts have complied with this undesignated fund balance requirement as of June 2012.

| <b>Table 7.2</b>                                   |                    |                          |                     |
|--|--------------------|--------------------------|---------------------|
| <b>District Balance Sheets as of June 30, 2012</b> |                    |                          |                     |
| <b>BALANCE SHEET: as of June 30, 2012</b>          | <b>Candor</b>      | <b>Spencer-Van Etten</b> | <b>Combined</b>     |
| <b>ASSETS:</b>                                     |                    |                          |                     |
| <b>Cash</b>  |                    |                          |                     |
| Unrestricted                                       | \$2,279,091        | \$1,482,145              | \$3,761,236         |
| Restricted   | \$1,429,093        | \$1,779,553              | \$3,208,646         |
| <b>Accounts Receivable</b>                         |                    |                          |                     |
| Due from other funds                               | \$775,620          | \$467,665                | \$1,243,285         |
| State and Federal Aid                              | \$165,379          | \$328,758                | \$494,137           |
| Due from Other Governments                         | \$261,801          | \$480,069                | \$741,870           |
| Other Receivables                                  | \$544,327          | \$32,917                 | \$577,244           |
| <b>Total Assets</b>                                | <b>\$5,455,311</b> | <b>\$4,571,107</b>       | <b>\$10,026,418</b> |
| <b>LIABILITIES:</b>                                |                    |                          |                     |
| <b>Payables</b>                                    |                    |                          |                     |
| Accounts Payable                                   | \$0                | \$108,372                | \$108,372           |
| Accrued Liabilities                                | \$249,660          | \$119,159                | \$368,819           |
| Due to Other Funds                                 | \$42,520           | \$0                      | \$42,520            |
| Due to Other Governments                           | \$4,630            | \$128,733                | \$133,363           |
| Due to Retirement Systems                          | \$631,512          | \$776,551                | \$1,408,063         |
| Compensated Absences                               | \$20,623           | \$109,901                | \$130,524           |
| Deferred Revenues                                  | \$0                | \$0                      | \$0                 |
| <b>Total Liabilities/Deferred Revenues</b>         | <b>\$948,945</b>   | <b>\$1,242,716</b>       | <b>\$2,191,661</b>  |
| <b>FUND BALANCE</b>                                |                    |                          |                     |

| <b>Table 7.2<br/>District Balance Sheets as of June 30, 2012 Continued</b> |                    |                               |                     |
|--|--------------------|-------------------------------|---------------------|
| <b>BALANCE SHEET: as of June 30, 2012</b>                                  | <b>Candor</b>      | <b>Spencer-<br/>Van Etten</b> | <b>Combined</b>     |
| <b>Nonspendable</b>  | <b>\$0</b>         | <b>\$1,147</b>                | <b>\$1,147</b>      |
| <b>Restricted</b>  |                    |                               |                     |
| Worker's Compensation Reserve  | \$0                | \$0                           | \$0                 |
| Unemployment Reserve   | \$392,271          | \$438,488                     | \$830,759           |
| Reserve for Retirement Contributions                                       | \$834,154          | \$681,938                     | \$1,516,092         |
| Insurance Reserve  | \$247,963          |                               | \$247,963           |
| Reserve for Tax Certiorari   | \$863,903          | \$5,020                       | \$868,923           |
| Reserve for Employee Benefits & Accrued Liabilities                        | \$192,570          | \$548,517                     | \$741,087           |
| Capital Reserve  | \$0                | \$0                           | \$0                 |
| Reserve for Repairs  | \$0                | \$105,590                     | \$105,590           |
| <b>Total Restricted Fund Balance</b>                                       | <b>\$2,530,861</b> | <b>\$1,779,553</b>            | <b>\$4,310,414</b>  |
| <b>Assigned</b>  |                    |                               |                     |
| Assigned Appropriated Fund Balance   | \$500,000          | \$530,000                     | \$1,030,000         |
| Assigned Unappropriated Fund Balance                                       | \$453,990          | \$236,840                     | \$690,830           |
| <b>Total Assigned Fund Balance</b>   | <b>\$953,990</b>   | <b>\$766,840</b>              | <b>\$1,720,830</b>  |
| <b>Unassigned</b>  |                    |                               |                     |
| Reserve for Tax Reduction  | \$0                | \$0                           | \$0                 |
| Unassigned Fund Balance  | \$1,021,515        | \$780,821                     | \$1,802,336         |
| <b>Total Unassigned Fund Balance</b>                                       | <b>\$1,021,515</b> | <b>\$780,821</b>              | <b>\$1,802,336</b>  |
| <b>Total Fund Balance</b>  | <b>\$4,506,366</b> | <b>\$3,328,361</b>            | <b>\$7,834,727</b>  |
| <b>Total Liabilities - Deferred Revenues &amp; Fund</b>                    | <b>\$5,455,311</b> | <b>\$4,571,077</b>            | <b>\$10,026,388</b> |

As noted previously in this report, specific reserve accounts have been funded by each district, the total of which would accrue to the merged school district. A retirement contribution reserve has been created in each district with Candor having \$834,154 and Spencer-Van Etten having \$681,938 for a total of \$1,516,092. Candor has a significant reserve for tax certiorari in the amount of \$863,903. Employee benefit liability reserves have been created in both districts with Candor having \$192,570 and Spencer-Van Etten having \$548,517 for a total of \$741,087 should the districts merge. Candor has an insurance reserve of \$247,963 as a protection for excessive claims in its self-funded health insurance program.

Section 1318 of the real property tax law limits the amount of unexpended surplus finds a district can retain to no more than 4% of the subsequent year's budgetary appropriations. As of June 30, 2012 in Candor, the unassigned fund balance (\$1,021,515) was over this 4% limit by \$366,101. However, on August 16, 2012, the Candor board of education passed a resolution to fund the retirement contribution reserve by \$366,200 from the unassigned fund balance of June 30, 2012, thereby bringing the unassigned fund balance under the 4% limit. The unassigned fund balance of \$780,821 in Spencer-Van Etten is under the 4% limit representing 3.92% of the 2012-13 budget.

Regional Boards of Cooperative Educational Services (BOCES) provide services to school districts within their geographic region. Candor is a component of the Tompkins-Seneca-Tioga BOCES while Spencer-Van Etten is in the Greater Southern Tier BOCES. These BOCES provide 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 BOCES, the state provides a financial incentive to school districts in the form of BOCES aid. The BOCES aid ratio for Candor is 81.6% and for Spencer-Van Etten it is 77.6%. The following table provides an overview of some of the administrative and program costs that are part of the service contract that each district has with its BOCES.

| <b>Table 7.3</b>              |               |             |
|-------------------------------|---------------|-------------|
| <b>BOCES Services-2012-13</b> |               |             |
| <b>Service</b>                | <b>Candor</b> | <b>S-VE</b> |
| Board of Education            | \$14,000      | \$0         |
| Business Administration       | \$23,000      | \$300,287   |
| Tax Collection                | \$14,500      | \$0         |
| Legal                         | \$2,000       | \$0         |
| Personnel/Negotiations        | \$0           | \$76,828    |
| Public Information & Services | \$0           | \$18,151    |
| Operation of Plant            | \$33,000      | \$0         |
| Refund on Real Property Taxes | \$0           | \$0         |
| Central Data Processing       | \$135,000     | \$0         |
| Administration                | \$254,000     | \$201,561   |
| Capital                       | \$42,000      | \$76,783    |

|  |                    |                    |
|--|--------------------|--------------------|
| Research, Planning, and Evaluation                     | \$0                | \$10,039           |
| In-service Training - Instruction                      | \$118,000          | \$61,531           |
| Teaching-Regular School-GED, Arts in Ed, & Sub Service | \$45,000           | \$109,275          |
| Programs/Services for Students with Disabilities       | \$451,000          | \$832,629          |
| Occupational Education                                 | \$235,000          | \$475,089          |
| Teaching - Special Schools-Drivers Ed & Summer School  | \$110,000          | \$363              |
| School Library & Audiovisual                           | \$28,000           | \$47,188           |
| Computer Assisted Instruction                          | \$107,000          | \$447,076          |
| Guidance   | \$48,000           | \$25,897           |
| Interscholastic Athletics                              | \$7,000            | \$2,669            |
| District Transportation Services                       | \$24,000           | \$2,574            |
| <b>Total</b>   | <b>\$1,690,500</b> | <b>\$2,687,940</b> |

Table 7.4 that follows shows the history of each district's total fund balance over the past four years. This too is a measure of a district's overall fiscal health. If the fund balance has remained stable or increased in subsequent years, it typically means that there has been prudent fiscal management in the school districts. Both districts' fund balances have increased to ensure the fiscal health of the district as challenging fiscal years approach. Candor's fund balance has increased by 453% over the past four years while the fund balance in Spencer-Van Etten has increased by 86% over the same four-year period. This is not an uncommon pattern for school districts that are doing their best to prepare for the challenging fiscal years that lie ahead.

| <b>Table 7.4<br/>Analysis of Total (Non-spendable &amp; Restricted) Fund Balance for<br/>Candor and Spencer-Van Etten</b> |             |                   |
|---|-------------|-------------------|
| June 30th of Fiscal Year  | Candor      | Spencer-Van Etten |
| 2008-2009   | \$ 457,332  | \$ 958,614        |
| 2009-2010   | \$ 459,497  | \$1,247,319       |
| 2010-2011   | \$1,493,526 | \$1,570,174       |
| 2011-2012   | \$2,530,861 | \$1,780,700       |

We have also reviewed the report of the independent auditor for the school year ending June 30, 2012. Both districts use Ciaschi, Dietershagen, Little, Mickelson & Company, LLP with offices in Ithaca, Cortland, and Watkins Glen as their auditor. 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 audit from Candor reflects issues regarding the following:

- time cards-one time card of ten reviewed did not have employee and supervisor signatures;
- time allocation-no time certifications were filled out for employees being funded by Education Jobs federal monies;
- manual accrued benefits records-accrued employee benefits should be tracked using the finance software rather than by hand;
- job descriptions-job descriptions and cross training should be developed for business office personnel;
- credit cards-district should develop a policy for the use of credit cards by district staff;
- cash receipts-one of ten receipts was not deposited in a timely manner;
- cash disbursements-supporting documentation should be attached to each invoice to ensure items were received at the school district prior to payment;
- school lunch fund-health insurance costs associated with the school lunch fund have been paid out of the general fund but should be paid from the school lunch fund;
- the audit also recommends the establishment of a capital reserve account.

The audit from Spencer-Van Etten reflects an issue regarding I-9 forms for payroll not being present in some personnel files. The audit also recommends the establishment of a capital reserve account.

These audits show two districts that are prudent with the management of district funds. The items that were identified in the audit are not unusual citations for small school districts and both superintendents have corrected the issues identified.

Having noted the stable condition of the finances in these two districts, it must be understood that school districts have never faced the types of financial challenges that

they now confront. Even the best-managed school districts that have set aside reserves continue to be challenged with minimal increases in state revenues and large increases in pension and health care costs. State and federal monies continue to decline. Districts are being forced to eliminate programs and downsize staff. Fund balances are being depleted without being replenished to finance recurring expenses. 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 Candor and Spencer-Van Etten. While they have done some very sound financial planning and are in a satisfactory fiscal condition today, the future is very bleak.

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.

| <b>Table 7.5</b>                         |               |                          |                    |
|--|---------------|--------------------------|--------------------|
| <b>Total Approved Operating Expenses</b> |               |                          |                    |
| <b>Year</b>                              | <b>Candor</b> | <b>Spencer-Van Etten</b> | <b>If Combined</b> |
| 2007-2008                                | \$9,311,866   | \$10,277,544             | \$19,589,410       |
| 2008-2009                                | \$10,174,053  | \$11,383,710             | \$21,557,763       |
| 2009-2010                                | \$10,470,193  | \$11,911,314             | \$22,381,507       |
| 2010-2011                                | \$9,834,151   | \$12,696,142             | \$22,530,293       |
| 2011-2012                                | \$10,204,772  | \$13,048,690             | \$23,253,462       |

This table shows that Candor increased its operating expenses over the first three years; however in the last two years, the operating expenses have declined and then

increased. Spencer-Van Etten, on the other hand, has seen its approved operating expenses increase for each of the past five years. These patterns are consistent with school spending across all of New York State as salaries, fringe benefits, and utility costs have increased dramatically for school districts yet state aid has either remained constant or has been declining. Nevertheless, these expense figures for the two districts are quite similar.

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.

| <b>Table 7.6</b>                               |          |                    |             |
|--|----------|--------------------|-------------|
| <b>Approved Operating Expenses Per Student</b> |          |                    |             |
| Year   | Candor   | Spencer- Van Etten | If Combined |
| 2007-2008                                      | \$10,866 | \$9,978            | \$10,381    |
| 2008-2009                                      | \$12,199 | \$11,604           | \$11,878    |
| 2009-2010                                      | \$12,584 | \$12,292           | \$12,427    |
| 2010-2011                                      | \$12,066 | \$13,102           | \$12,629    |
| 2011-2012                                      | \$12,724 | \$13,508           | \$13,152    |

As Table 7.6 shows, over the past five years, Spencer-Van Etten's operating expense per student has surpassed that of Candor. For example, in 2007-08 Candor spent \$10,866 per student as compared to Spencer-Van Etten's \$9,978; in 2011-12 Spencer-Van Etten was outspending Candor by \$784 per student. Note that, if merged in 2011-12, the spending per student would have declined for Spencer-Van Etten students but increased for Candor students. Given this analysis, however, with the range of operating expenses per student 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 compared with those districts that have greater fiscal capacity. To some degree this occurs. However, the system is not perfect. In fact, small rural school districts are not able to spend the same amount of money on the education of their children as many other districts in the state. It is important however to examine how much state support each district receives since most small, rural districts are highly

dependent on fiscal support from the state. The table below illustrates the state aid that Candor and Spencer-Van Etten have received over the past five years.

| <b>Table 7.7<br/>Total State Aid</b> |              |                   |              |
|--------------------------------------|--------------|-------------------|--------------|
| Year                                 | Candor       | Spencer-Van Etten | If Combined  |
| 2007-2008                            | \$10,277,589 | \$11,775,147      | \$22,052,736 |
| 2008-2009                            | \$10,900,686 | \$12,978,516      | \$23,878,902 |
| 2009-2010                            | \$10,145,484 | \$12,484,037      | \$22,629,521 |
| 2010-2011                            | \$ 9,922,661 | \$12,037,006      | \$21,959,667 |
| 2011-2012                            | \$ 9,802,080 | \$12,370,868      | \$22,172,948 |

As can be seen from Table 7.7, state aid for Candor has decreased for each of the past three years. In 2009-10 state aid decreased for both districts. It is important to note that state aid to Spencer-Van Etten fluctuated from 2009-10 to 2011-12. Over the five-year period studied however, state aid for Candor has declined slightly and for Spencer-Van Etten it has increased slightly.

Once again, it is important to examine the amount of state aid received per student in order to get a more accurate comparison between the two districts. Table 7.8 provides these data.

| <b>Table 7.8<br/>State Aid Per Enrolled Student</b> |          |                   |             |
|---|----------|-------------------|-------------|
| Year  | Candor   | Spencer-Van Etten | If Combined |
| 2007-2008   | \$11,993 | \$11,432          | \$11,687    |
| 2008-2009   | \$13,070 | \$13,230          | \$13,156    |
| 2009-2010   | \$12,194 | \$12,883          | \$12,656    |
| 2010-2011   | \$12,175 | \$12,422          | \$12,309    |
| 2011-2012   | \$12,222 | \$12,806          | \$12,541    |

Examining these figures we see a similar pattern for both districts. State aid per student increased in the first year but then decreased the next two years until 2011-12 when the aid per student increased slightly. Once again, we note that the amount of state aid per student that is paid to these two districts is quite similar.

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 average district in the state has a Combined Wealth Ratio of 1.0. The



Combined Wealth Ratio for Candor is .435 and for Spencer-Van Etten, it is .490. In both cases, being less than 1.0, these data for the study districts mean that they are less wealthy than the average school district in the state. Once again we see that the relative wealth measures of the two school districts are very close.

For purposes of this study, we will examine the property wealth of the two districts and illustrate that information in Table 7.9 as follows:

| <b>Table 7.9</b>                  |               |                   |               |
|-----------------------------------|---------------|-------------------|---------------|
| <b>Full Value Property Wealth</b> |               |                   |               |
| Year                              | Candor        | Spencer-Van Etten | If Combined   |
| 2008                              | \$250,159,146 | \$324,609,867     | \$574,769,013 |
| 2009                              | \$277,300,998 | \$369,973,585     | \$647,274,583 |
| 2010                              | \$247,175,626 | \$411,223,559     | \$658,399,185 |
| 2011                              | \$248,337,546 | \$365,820,017     | \$614,157,563 |
| 2012                              | \$237,008,343 | \$355,856,516     | \$592,864,859 |

We now look at the property value per enrolled student in the following Table 7.10.

| <b>Table 7.10</b>                                      |           |                   |             |
|--|-----------|-------------------|-------------|
| <b>Full Value Property Wealth Per Enrolled Student</b> |           |                   |             |
| Year   | Candor    | Spencer-Van Etten | If Combined |
| 2008   | \$299,951 | \$330,897         | \$316,677   |
| 2009   | \$333,294 | \$381,810         | \$359,397   |
| 2010   | \$303,283 | \$424,379         | \$369,058   |
| 2011   | \$309,648 | \$378,696         | \$347,374   |
| 2012   | \$301,537 | \$369,529         | \$338,974   |

Table 7.10 shows that there is slightly more property wealth per student in Spencer-Van Etten than in Candor but again, the figures are relatively close.

We now look at the property tax levy for each of the districts in the following, Table 7.11.

| <b>Table 7.11<br/>Total Property Tax Levy</b> |             |                   |              |
|---|-------------|-------------------|--------------|
| Year  | Candor      | Spencer-Van Etten | If Combined  |
| 2008-2009                                     | \$4,207,169 | \$5,048,186       | \$9,255,355  |
| 2009-2010                                     | \$4,288,367 | \$5,230,663       | \$9,519,030  |
| 2010-2011                                     | \$4,538,808 | \$5,591,169       | \$10,129,977 |
| 2011-2012                                     | \$4,876,495 | \$6,088,783       | \$10,965,278 |
| 2012-2013                                     | \$4,974,123 | \$6,192,292       | \$11,166,415 |

It is interesting to note that both districts' tax levies have increased for each of the past five years. Again, this is not an unusual scenario given increasing costs and level or decreasing state aid. Districts have only two major sources of revenue to support their budgets, state aid and the local property tax. Local taxes have to increase when expenses increase and state support decreases.

Table 7.12 shows the tax levy per student for the two districts.

| <b>Table 7.12<br/>Property Tax Levy Per Enrolled Student</b> |         |         |             |
|--|---------|---------|-------------|
| Year   | Candor  | Spencer | If Combined |
| 2008-2009  | \$5,045 | \$5,146 | \$5,099     |
| 2009-2010  | \$5,154 | \$5,398 | \$5,284     |
| 2010-2011  | \$5,569 | \$5,770 | \$5,678     |
| 2011-2012  | \$6,080 | \$6,303 | \$6,202     |
| 2012-2013  | \$6,328 | \$6,430 | \$6,384     |

In looking at the tax levy per student, we notice that the levy for both districts has increased each year. Over the five-year period studied, the levy per student has increased by 25.4% in Candor and by 24.9% in Spencer-Van Etten. Once again, we notice that these tax levy figures per student are quite similar between the two districts.

In June 2011 New York's property tax levy cap was signed into law. The law establishes the amount of voter support required to pass a school budget. If the tax levy proposal that is included in the revenue portion of the school budget exceeds the allowable cap, a supermajority of voters (60%) is required to approve the budget. If the tax levy increase is below the allowable cap, a simple majority of voters (50%+1) is required to approve the budget. The actual calculation of the tax cap or "tax levy limit"

includes eight steps that can be found at:

<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/home.html>

This law is often referred to as the “2% property tax cap” which creates a public expectation that the maximum that property taxes can increase is 2%. When considering the variables included in the eight steps of the calculation and the variables associated with calculating the tax rate for school districts, the actual tax increase can easily exceed 2% and be legally within the tax levy limit. Due to the confusion surrounding this issue, however, most school districts leaders feel compelled to keep future tax levy increases near the 2% threshold.

As can be seen in the tables below, from 2009-2011, both school districts proposed budgets that contained tax levy increases in excess of 2%. During this same time, school districts experienced historic reductions in state aid and continued increases in health insurance and pension costs. Despite making significant reductions in school budgets during the same time, it is obvious that both school districts needed the additional revenue from the tax levy to offset these financial pressures.

| <b>Table 7.13</b>                        |             |            |             |                   |            |             |
|--|-------------|------------|-------------|-------------------|------------|-------------|
| <b>Tax Levy Increases from 2008-2012</b> |             |            |             |                   |            |             |
|  | Candor      |            |             | Spencer-Van Etten |            |             |
| Year                                     | Tax Levy    | % Increase | \$ Increase | Tax Levy          | % Increase | \$ Increase |
| 2008                                     | \$4,207,169 |            |             | \$5,048,186       |            |             |
| 2009                                     | \$4,288,367 | 1.93%      | \$81,198    | \$5,230,663       | 3.61%      | \$182,477   |
| 2010                                     | \$4,538,808 | 5.84%      | \$250,441   | \$5,591,169       | 6.89%      | \$360,506   |
| 2011                                     | \$4,876,495 | 7.44%      | \$337,687   | \$6,088,783       | 8.90%      | \$497,614   |
| 2012                                     | \$4,974,123 | 2.00%      | \$97,628    | \$6,192,292       | 1.70%      | \$103,509   |

In the future, if both districts feel compelled to keep tax levy increases at the “perceived” 2% limit, the amount of revenue will be limited to the amounts below assuming the variables for tax levy limit calculation remain the same:

| <b>Table 7.14</b><br><b>Projected Tax Levy Increases with the 2% Tax Cap</b> |             |            |             |                   |            |             |
|--|-------------|------------|-------------|-------------------|------------|-------------|
|  | Candor      |            |             | Spencer-Van Etten |            |             |
| Year   | Tax Levy    | % Increase | \$ Increase | Tax Levy          | % Increase | \$ Increase |
| 2013   | \$5,073,605 | 2.00%      | \$99,482    | \$6,316,138       | 2.00%      | \$123,846   |
| 2014   | \$5,175,078 | 2.00%      | \$101,472   | \$6,442,461       | 2.00%      | \$126,323   |
| 2015   | \$5,278,579 | 2.00%      | \$103,502   | \$6,571,310       | 2.00%      | \$128,849   |
| 2016   | \$5,384,151 | 2.00%      | \$105,572   | \$6,702,736       | 2.00%      | \$131,426   |
| 2017   | \$5,491,834 | 2.00%      | \$107,683   | \$6,836,791       | 2.00%      | \$134,055   |

When considering the fact that salary, health insurance and pension cost increases are likely to exceed the amount that can be generated by the projected 2% tax levy increase shown in Table 7.14 above, both districts will face significant financial pressure. Since the only other main revenue source for both districts is state aid and increases are unlikely in the near future, it is apparent that both districts will be forced to discuss options for exceeding the 2% tax cap or have no choice but to make significant reductions to educational services and programs.

Finally, with respect to taxes, we examine the true value tax rates of both districts in the following Table 7.15. True value tax rates are the only way to compare one district with another because of assessment practices. These tax rates are not 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.

| <b>Table 7.15</b><br><b>Tax Rates on True Value</b> |         |                   |
|---|---------|-------------------|
| Year  | Candor  | Spencer-Van Etten |
| 2008-2009   | \$16.82 | \$15.55           |
| 2009-2010   | \$15.46 | \$14.14           |
| 2010-2011   | \$18.36 | \$13.60           |
| 2011-2012   | \$19.64 | \$16.64           |
| 2012-2013   | \$20.99 | \$17.40           |

As can be seen from the table above, both districts reduced their true value tax rates for the first year or two. However, from 2010-11 through 2012-13, the tax rates have increased. If the districts had merged on July 1, 2012, the combined tax rate for 2012-13 would have been \$18.83 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. Tables 7.16 and 7.17 show the schedule of indebtedness each of the districts currently holds. Candor has \$13,136,361 in principal and interest (P+I) payments due over the 13-year period shown but their local share is actually a negative \$436,110. Spencer-Van Etten's capital debt is \$23,411,363 (\$1,599,002 local share) and will be retired in 2026.

| <b>Table 7.16<br/>Candor Building Debt</b> |                   |                  |                             |                                   |                                  |
|--|-------------------|------------------|-----------------------------|-----------------------------------|----------------------------------|
| <b>Year Ending<br/>June 30</b>             | <b>Principal</b>  | <b>Interest</b>  | <b>Annual<br/>Total P+I</b> | <b>Amortized<br/>Building Aid</b> | <b>Estimated<br/>Local Share</b> |
| 2013                                       | 1,890,000         | 301,809          | 2,191,809                   | 2,190,677                         | 1,132                            |
| 2014                                       | 1,935,000         | 249,295          | 2,184,295                   | 2,186,975                         | (2,680)                          |
| 2015                                       | 1,360,000         | 190,241          | 1,550,241                   | 1,651,704                         | (101,463)                        |
| 2016                                       | 1,380,000         | 162,504          | 1,542,504                   | 1,651,704                         | (109,200)                        |
| 2017                                       | 1,415,000         | 133,829          | 1,548,829                   | 1,651,704                         | (102,875)                        |
| 2018                                       | 1,440,000         | 103,841          | 1,543,841                   | 1,651,704                         | (107,863)                        |
| 2019                                       | 390,000           | 72,741           | 462,741                     | 463,079                           | (338)                            |
| 2020                                       | 400,000           | 62,591           | 462,591                     | 463,079                           | (488)                            |
| 2021                                       | 415,000           | 51,835           | 466,835                     | 395,733                           | 71,102                           |
| 2022                                       | 265,000           | 39,869           | 304,869                     | 316,528                           | (11,659)                         |
| 2023                                       | 260,000           | 30,594           | 290,594                     | 316,528                           | (25,934)                         |
| 2024                                       | 270,000           | 21,169           | 291,169                     | 316,528                           | (25,359)                         |
| 2025                                       | 285,000           | 11,044           | 296,044                     | 316,528                           | (20,484)                         |
| <b>TOTAL</b>                               | <b>11,705,000</b> | <b>1,431,361</b> | <b>13,136,361</b>           | <b>13,572,471</b>                 | <b>(436,110)</b>                 |

| <b>Table 7.17</b><br><b>SVE Building Debt</b> |                   |                  |                     |                              |                          |
|---|-------------------|------------------|---------------------|------------------------------|--------------------------|
| Year Ending<br>June 30                        | Principal         | Interest         | Annual Total<br>P+I | Amortized<br>Building<br>Aid | Estimated<br>Local Share |
| 2013  | 1,930,000         | 692,156          | 2,622,156           | 2,363,192                    | 258,964                  |
| 2014  | 2,015,000         | 621,400          | 2,636,400           | 2,363,192                    | 273,208                  |
| 2015  | 2,085,000         | 546,756          | 2,631,756           | 2,363,192                    | 268,564                  |
| 2016  | 2,165,000         | 469,306          | 2,634,306           | 2,363,192                    | 271,114                  |
| 2017  | 2,025,000         | 388,731          | 2,413,731           | 2,150,051                    | 263,680                  |
| 2018  | 2,095,000         | 313,994          | 2,408,994           | 2,150,051                    | 258,943                  |
| 2019  | 1,195,000         | 236,544          | 1,431,544           | 1,323,735                    | 107,809                  |
| 2020  | 1,240,000         | 197,194          | 1,437,194           | 1,323,735                    | 113,459                  |
| 2021  | 1,280,000         | 156,219          | 1,436,219           | 1,323,735                    | 112,484                  |
| 2022  | 1,320,000         | 112,894          | 1,432,894           | 1,323,735                    | 109,159                  |
| 2023  | 720,000           | 67,144           | 787,144             | 1,323,735                    | (536,591)                |
| 2024  | 635,000           | 46,875           | 681,875             | 647,176                      | 34,699                   |
| 2025  | 550,000           | 26,825           | 576,825             | 549,093                      | 27,732                   |
| 2026  | 300,000           | 10,325           | 310,325             | 274,547                      | 35,779                   |
| <b>TOTAL</b>                                  | <b>19,555,000</b> | <b>3,886,363</b> | <b>23,441,363</b>   | <b>21,842,361</b>            | <b>1,599,002</b>         |

The current building aid ratio for Candor is 89.4% while the building aid ratio for Spencer-Van Etten is 85.3%. This means that the state reimburses Candor \$0.894 and Spencer-Van Etten \$0.853 on every dollar spent for approved building project expenses. When school districts merge, two state financial incentives exist for capital expenditures. 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. Candor and Spencer-Van Etten are both high needs districts. This means that any new approved capital construction in a merged district would be aided at the maximum 98% for a high needs district (.894 building aid ratio of Candor X 30% added to its 89.4% current aid percentage=98% cap). This incentive exists for a period of ten years from the official date of the merger.

The second financial incentive for 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 merged 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 Spencer-Van Etten's current building aid ratios would be aided at Candor's higher current building aid rate if the two districts merged. Table 7.18 shows the history of building aid ratios for both study districts.

| <b>Table 7.18<br/>Building Aid Ratios</b> |                   |   |
|---|-------------------|---|
| Candor                                    | Spencer-Van Etten | Voter Approval Date                         |
| .872                                      | .853              | prior to 7/1/98                             |
| .950                                      | .950              | on or after 7/1/1998 but prior to 6/30/2000 |
| .894                                      | .853              | on or after 7/1/2000 but prior to 6/30/2005 |
| .894                                      | .853              | on or after 7/1/2005                        |

In analyzing whether or not any additional building aid would be forthcoming for the merged district, a conservative approach is being taken. The building aid ratios of the two districts are very similar. In addition, Spencer-Van Etten is already receiving additional building aid on existing debt from its previous merger. While there may be some additional aid that might accrue to the new district for existing debt, it will probably be minimal. For that reason, no additional building aid on existing debt is calculated into the financial analysis for these districts should they decide to merge. It should be remembered, however, that if the districts merge, the new district would be eligible for the 98% building aid on approved expenses for any additions or renovations for the first ten years after the merger.

Another area of financial advantage for a merged school district is in the area of efficiencies that are realized simply because there is one school district rather than two school districts. There is duplication of some expenses that exist with two school districts that can be eliminated when there is only one district. For Candor and Spencer-Van Etten, Table 7.19 that follows shows the anticipated efficiencies that could be realized in a merged district. Nearly \$100,000 could be saved annually.

| <b>Table 7.19<br/>Potential Savings from Budget Efficiencies in Merged District</b> |                      |                   |               |                 |         |
|---|----------------------|-------------------|---------------|-----------------|---------|
| Item  | Candor               | Spencer-Van Etten | Current Total | Merged District | Savings |
| School Board Association Dues   | 2,267                | 6,262             | 8,529         | 7,000           | 1,529   |
| Fiscal Advisor  | 2,000                | 10,000            | 12,000        | 12,000          | 0       |
| Study Council Membership  | 0                    | 700               | 700           | 700             | 0       |
| District Clerk  | 0                    | 2,500             | 2,500         | 0               | 2,500   |
| Auditing Services   | 19,000               | 20,000            | 39,000        | 25,000          | 14,000  |
| Tax Collector   | 4,047                | 3,958             | 8,005         | 6,000           | 2,005   |
| NYSCOSS Dues  | 1,977                | 2,000             | 3,977         | 2,000           | 1,977   |
| Legal Services  | 4,000                | 10,000            | 14,000        | 12,000          | 2,000   |
| Liability Insurance   | 60,000               | 82,000            | 142,000       | 120,000         | 22,000  |
| Special Education Software  | 7,300                | 18,121            | 25,421        | 22,000          | 3,421   |
| BOCES Flat Fee Services   | 32,000               | 4,100             | 36,100        | 20,000          | 16,100  |
| Student Data Base   | 18,476               | 33,914            | 52,390        | 50,000          | 2,390   |
| School Doctor   | 12,820               | 5,000             | 17,820        | 15,000          | 2,820   |
| BOCES Health & Safety Fee   | 16,119               | 11,000            | 27,119        | 17,000          | 10,119  |
| League & Section Fees   | 7,000                | 3,365             | 10,365        | 8,000           | 2,365   |
| CIO Stipend   | 0                    | 15,000            | 15,000        | 0               | 15,000  |
| Claims & Internal Auditor   | 3,400                | 0                 | 3,400         | 3,400           | 0       |
|   | Total Annual Savings |                   |               |                 | 98,226  |

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 Candor, this operating aid is \$3,682,042 and for Spencer-Van Etten the 2006-07 operating aid is \$4,172,031. 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 Candor and Spencer-Van Etten would generate \$29,845,477 in additional state aid over the next fourteen years.



| <b>Table 7.20</b><br><b>Incentive Operating Aid for Candor and Spencer Van-Etten Merged District</b> |                                       |   |                                      |                                    |                            |
|--|---------------------------------------|---|--------------------------------------|------------------------------------|----------------------------|
| Year   | Candor<br>2006-07<br>Operating<br>Aid | Spencer-Van<br>Etten 2006-<br>07 Operating<br>Aid | Combined<br>2006-07<br>Operating Aid | Incentive<br>Operating<br>Aid<br>% | Incentive<br>Operating Aid |
| 2013-14 (1)  | 3,682,042                             | 4,172,031   | 7,854,073                            | 40%                                | 3,141,629                  |
| 2014-15 (2)  | 3,682,042                             | 4,172,031   | 7,854,073                            | 40%                                | 3,141,629                  |
| 2015-16 (3)  | 3,682,042                             | 4,172,031   | 7,854,073                            | 40%                                | 3,141,629                  |
| 2016-17 (4)  | 3,682,042                             | 4,172,031   | 7,854,073                            | 40%                                | 3,141,629                  |
| 2017-18 (5)  | 3,682,042                             | 4,172,031   | 7,854,073                            | 40%                                | 3,141,629                  |
| 2018-19 (6)  | 3,682,042                             | 4,172,031   | 7,854,073                            | 36%                                | 2,827,466                  |
| 2019-20 (7)  | 3,682,042                             | 4,172,031   | 7,854,073                            | 32%                                | 2,513,303                  |
| 2020-21 (8)  | 3,682,042                             | 4,172,031   | 7,854,073                            | 28%                                | 2,199,140                  |
| 2021-22 (9)  | 3,682,042                             | 4,172,031   | 7,854,073                            | 24%                                | 1,884,978                  |
| 2022-23 (10)   | 3,682,042                             | 4,172,031   | 7,854,073                            | 20%                                | 1,570,815                  |
| 2023-24 (11)   | 3,682,042                             | 4,172,031   | 7,854,073                            | 16%                                | 1,256,652                  |
| 2024-25 (12)   | 3,682,042                             | 4,172,031   | 7,854,073                            | 12%                                | 942,489                    |
| 2025-26 (13)   | 3,682,042                             | 4,172,031   | 7,854,073                            | 8%                                 | 628,326                    |
| 2026-27 (14)   | 3,682,042                             | 4,172,031   | 7,854,073                            | 4%                                 | 314,163                    |
| 2027-28 (15)   | 3,682,042                             | 4,172,031   | 7,854,073                            | 0                                  | -                          |
|  |                                       |   |                                      | <b>TOTAL</b>                       | <b>29,845,477</b>          |

Should the two school districts decide to merge, the receipt of nearly \$30 million in incentive operating aid over the first fourteen years of the merger will obviously impact the financial condition of the district in a significant way. 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 new board of education, it is not unusual for boards to divide 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; a significant amount of money 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 stability of the 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 financial 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 most cases, the most significant transition cost in a merged district is that cost associated with the leveling up of teacher salaries. The cost to level up teacher salaries in this merger has been estimated at \$258,355. Since this cost has been accounted for in the calculations that follow in this report, we believe it is prudent to allocate 25% of the incentive operating aid for transition costs, 25% to fund reserves, and 50% to reduce taxes. This means that in the first five years of the merger, \$1,570,815 would be used to reduce the local tax levy. Starting in year six, this amount would decrease as described above. Table 7.21 that follows shows the effect of applying 1/2 of the incentive operating aid to reduce local taxes.

**Table 7.21**  
**Impact of 50% Incentive Operating Aid on True Tax Rate**

| Year of Merger | Full Value Property Wealth | Tax Levy w/o IOA | Incentive Operating Aid | Incentive Operating Aid @ 50% | Tax Levy with 50% IOA | True Tax Rate with 50% IOA | Change in Tax Rate From Candor Tax Rate of \$20.99 | Change in Tax Rate From SVE Tax Rate of \$17.40 |
|----------------|----------------------------|------------------|-------------------------|-------------------------------|-----------------------|----------------------------|--|---|
| 2014-15 (1)    | 592,864,859                | 11,166,415       | 3,141,629               | 1,570,815                     | 9,595,601             | \$16.19                    | \$(4.80)   | \$(1.21)  |
| 2015-16 (2)    | 592,864,859                | 11,166,415       | 3,141,629               | 1,570,815                     | 9,595,601             | \$16.19                    | \$(4.80)   | \$(1.21)  |
| 2016-17 (3)    | 592,864,859                | 11,166,415       | 3,141,629               | 1,570,815                     | 9,595,601             | \$16.19                    | \$(4.80)   | \$(1.21)  |
| 2017-18 (4)    | 592,864,859                | 11,166,415       | 3,141,629               | 1,570,815                     | 9,595,601             | \$16.19                    | \$(4.80)   | \$(1.21)  |
| 2018-19 (5)    | 592,864,859                | 11,166,415       | 3,141,629               | 1,570,815                     | 9,595,601             | \$16.19                    | \$(4.80)   | \$(1.21)  |
| 2019-20 (6)    | 592,864,859                | 11,166,415       | 2,827,466               | 1,413,733                     | 9,752,682             | \$16.45                    | \$(4.54)   | \$(0.95)  |
| 2020-21 (7)    | 592,864,859                | 11,166,415       | 2,513,303               | 1,256,652                     | 9,909,764             | \$16.72                    | \$(4.27)   | \$(0.68)  |
| 2021-22 (8)    | 592,864,859                | 11,166,415       | 2,199,140               | 1,099,570                     | 10,066,845            | \$16.98                    | \$(4.01)   | \$(0.42)  |
| 2022-23 (9)    | 592,864,859                | 11,166,415       | 1,884,978               | 942,489                       | 10,223,926            | \$17.24                    | \$(3.75)   | \$(0.16)  |
| 2023-24 (10)   | 592,864,859                | 11,166,415       | 1,570,815               | 785,408                       | 10,381,008            | \$17.51                    | \$(3.48)   | \$0.11  |
| 2024-25 (11)   | 592,864,859                | 11,166,415       | 1,256,652               | 628,326                       | 10,538,089            | \$17.77                    | \$(3.22)   | \$0.37  |
| 2025-26 (12)   | 592,864,859                | 11,166,415       | 942,489                 | 471,245                       | 10,695,171            | \$18.04                    | \$(2.95)   | \$0.64  |
| 2026-27 (13)   | 592,864,859                | 11,166,415       | 628,326                 | 314,163                       | 10,852,252            | \$18.30                    | \$(2.69)   | \$0.90  |
| 2027-28 (14)   | 592,864,859                | 11,166,415       | 314,163                 | 157,082                       | 11,009,334            | \$18.57                    | \$(2.42)   | \$1.17  |
| 2028-29 (15)   | 592,864,859                | 11,166,415       | -                       | -                             | 11,166,415            | \$18.83                    | \$(2.16)   | \$1.43  |

We now look to summarize the total financial impact on the merged school district. 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 50% of this incentive aid is used to reduce the local property tax levy);
- Budget efficiencies due to the merger-legal and auditing services, memberships, dues, and other budgetary duplications that can be eliminated because of the merger;
- Potential staff reductions-positions that could be eliminated as a result of a merger and reduction of business office costs; including the cost of leveling up teacher salaries and potential staff reductions, this is estimated in Chapter 6 to be \$453,518.

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

1. The savings due to budget efficiencies have been held constant.
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 held constant.

3. The savings that are realized from staffing are assumed to occur in the first year of the merger.

By holding all of the current values constant in analyzing the financial impact of the merger, conservative future year estimates are projected. It is understood that many of these figures will change in the out years. Since there are more areas where resources are saved than where additional costs are likely to be incurred, holding current figures constant will provide the most conservative estimate of savings that would accrue to the merged school district. Table 7.22 that follows provides a complete look at the financial impact of the merger.

| <b>Table 7.22</b><br><b>Summary Financial Analysis for the Merged District</b> |                             |  |                     |  |                      |                                 |                           |
|--|-----------------------------|--|---------------------|--|----------------------|---------------------------------|---------------------------|
| Year   | 50% Incentive Operating Aid | Leveling up/Annual Staff Reduction & Savings | Budget Efficiencies |  | High School Addition | Additional Transportation Costs | Net Reduction in Expenses |
| 2014-15 (1)  | 1,570,815                   | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$2,061,309               |
| 2015-16 (2)  | 1,570,815                   | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$2,061,309               |
| 2016-17 (3)  | 1,570,815                   | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$2,061,309               |
| 2017-18 (4)  | 1,570,815                   | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$2,061,309               |
| 2018-19 (5)  | 1,570,815                   | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$2,061,309               |
| 2019-20 (6)  | 1,413,733                   | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$1,904,227               |
| 2020-21 (7)  | 1,256,652                   | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$1,747,146               |
| 2021-22 (8)  | 1,099,570                   | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$1,590,064               |
| 2022-23 (9)  | 942,489                     | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$1,432,983               |
| 2023-24 (10)   | 785,408                     | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$1,275,902               |
| 2024-25 (11)   | 628,326                     | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$1,118,820               |
| 2025-26 (12)   | 471,245                     | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$961,739                 |
| 2026-27 (13)   | 314,163                     | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$804,657                 |
| 2027-28 (14)   | 157,082                     | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$647,576                 |
| 2028-29 (15)   | 0                           | \$453,518                                    | \$98,226            |  | -6,250               | -55,000                         | \$490,494                 |
| <b>TOTAL</b>   | <b>\$14,922,743</b>         | <b>\$6,802,770</b>                           | <b>\$1,473,390</b>  |  | <b>-93,750</b>       | <b>-825,000</b>                 | <b>\$22,280,153</b>       |

As can be seen in Table 7.22, approximately \$22,280,153 could be saved by the merged school district over the next fourteen years. It is important to examine the impact that the savings noted in Table 7.22 would have on the tax rate in the two districts. To do so, we are using the 2012-13 fiscal year data for illustrative purposes knowing if a merger

were to occur it would not take place until 2014-15. We are also assuming the noted savings in Table 7.21 were realized each year.

We have projected a first year budget for the merged district. To arrive at this 2014-15 merged district budget, we first had to project what the 2014-15 budget for an independent Candor and Spencer-Van Etten school districts would be, assuming no merger. Tables 7.23 and 7.24 illustrate these individual school budgets.

| <b>Table 7.23</b>                          |                           |                    |          |                             |
|--|---------------------------|--------------------|----------|-----------------------------|
| <b>Projected Candor Budget for 2014-15</b> |                           |                    |          |                             |
| <b>REVENUES</b>                            | <b>2013-14<br/>BUDGET</b> | <b>Assumptions</b> |          | <b>2014-15<br/>Forecast</b> |
| Real Property Taxes                        | 5,146,200                 | Budget Driven      |          | 5,348,558                   |
| PILOTS/Interest/Penalties                  | 0                         | 0.00%              |          | 0                           |
| Charges For Services                       | 0                         | 0.00%              |          | 0                           |
| Use of Money and Property                  | 10,000                    | 0.00%              |          | 10,000                      |
| Other Miscellaneous                        | 200,000                   | 0.00%              |          | 200,000                     |
| State Aid                                  | 10,056,925                | 2.00%              | Increase | 10,258,064                  |
| Federal Aid                                | 20,000                    | 0.00%              |          | 20,000                      |
| BOCES Aid                                  | 730,265                   | 0.00%              |          | 730,265                     |
| Hard/Soft/Textbook Aid                     | 79,810                    | 0.00%              |          | 79,810                      |
| Transfers and Balances                     | 750,000                   | 0.00%              |          | 750,000                     |
| <b>TOTAL REVENUES</b>                      | <b>16,993,200</b>         |                    |          | <b>17,396,697</b>           |
|  |                           |                    |          |                             |
| <b>APPROPRIATIONS</b>                      | <b>2013-14<br/>BUDGET</b> | <b>Assumptions</b> |          | <b>2014-15<br/>Forecast</b> |
| Instructional Salaries                     | 4,632,500                 | 2.00%              | Increase | 4,725,150                   |
| Non-instructional Salaries                 | 1,815,000                 | 2.00%              | Increase | 1,851,300                   |
| Equipment                                  | 319,000                   | 0.00%              | Increase | 319,000                     |
| Contractual                                | 978,450                   | 1.50%              | Increase | 993,127                     |
| Supplies                                   | 485,750                   | 0.00%              | Increase | 485,750                     |
| Tuition                                    | 180,000                   | 0.00%              | Increase | 180,000                     |
| Textbooks                                  | 53,000                    | 0.00%              | Increase | 53,000                      |
| BOCES Services                             | 1,853,500                 | 2.00%              | Increase | 1,890,570                   |
| Employee Benefits                          | 4,456,000                 | 5.00%              | Increase | 4,678,800                   |
| Debt Service                               | 2,195,000                 | 0.00%              | Actual   | 2,195,000                   |
| Transfers and Balances                     | 25,000                    | 0.00%              | Increase | 25,000                      |
| <b>TOTAL<br/>APPROPRIATIONS</b>            | <b>16,993,200</b>         |                    |          | <b>17,396,697</b>           |

| <b>Table 7.24</b>                                     |                           |                    |          |                             |
|---|---------------------------|--------------------|----------|-----------------------------|
| <b>Projected Spencer-Van Etten Budget for 2014-15</b> |                           |                    |          |                             |
| <b>REVENUES</b>                                       | <b>2013-14<br/>BUDGET</b> | <b>Assumptions</b> |          | <b>2014-15<br/>Forecast</b> |
| Real Property Taxes                                   | 6,458,006                 | Budget Driven      |          | 6,701,613                   |
| PILOTS/Interest/Penalties                             | 61,000                    | 0.00%              |          | 61,000                      |
| Charges For Services                                  | 1,500                     | 0.00%              |          | 1,500                       |
| Use of Money and<br>Property                          | 8,464                     | 0.00%              |          | 8,464                       |
| Other Miscellaneous                                   | 220,000                   | 0.00%              |          | 220,000                     |
| State Aid   | 11,796,825                | 2.00%              | Increase | 12,032,762                  |
| Federal Aid   | 15,000                    | 0.00%              |          | 15,000                      |
| BOCES Aid   | 1,003,672                 | 0.00%              |          | 1,003,672                   |
| Hard/Soft/Textbook Aid                                | 100,360                   | 0.00%              |          | 100,360                     |
| Transfers and Balances                                | 315,615                   | 0.00%              |          | 315,615                     |
| <b>TOTAL REVENUES</b>                                 | <b>19,980,442</b>         |                    |          | <b>20,459,986</b>           |
|   |                           |                    |          |                             |
| <b>APPROPRIATIONS</b>                                 | <b>2013-14<br/>BUDGET</b> | <b>Assumptions</b> |          | <b>2014-15<br/>Forecast</b> |
| Instructional Salaries                                | 6,351,943                 | 2.00%              | Increase | 6,478,982                   |
| Non-instructional Salaries                            | 1,487,954                 | 2.00%              | Increase | 1,517,713                   |
| Equipment   | 39,427                    | 0.00%              | Increase | 39,427                      |
| Contractual   | 998,722                   | 1.50%              | Increase | 1,013,703                   |
| Supplies  | 394,581                   | 0.00%              | Increase | 394,581                     |
| Tuition   | 141,370                   | 0.00%              | Increase | 141,370                     |
| Textbooks   | 56,628                    | 0.00%              | Increase | 56,628                      |
| BOCES Services  | 2,401,311                 | 2.00%              | Increase | 2,449,337                   |
| Employee Benefits                                     | 5,234,787                 | 5.00%              | Increase | 5,496,526                   |
| Debt Service  | 2,851,719                 | 0.00%              | Actual   | 2,851,719                   |
| Transfers and Balances                                | 20,000                    | 0.00%              | Increase | 20,000                      |
| <b>TOTAL<br/>APPROPRIATIONS</b>                       | <b>19,980,442</b>         |                    |          | <b>20,459,986</b>           |

Both of these projected budgets were developed using the board adopted (although as of this writing not yet approved by each community) 2013-14 general fund budgets in each district. These served as the base from which the 2014-15 projected budgets were developed. The budget projections are very conservative estimates as shown by the previous two tables. For example, on the revenue side of each budget a slight (2%) increase in state aid is projected while all other revenues (except taxes) are held constant. On the appropriations side of each budget, several categories of expense are shown increasing, for instance salaries and employee benefits. Both budgets were

used as a way to determine the real property tax levy that would be necessary to support the spending plans.

Table 7.25 that follows shows a combined 2014-15 Candor and Spencer-Van Etten budget. This budget was compiled by simply adding the revenues and appropriations together from the individual budgets presented in Tables 7.23 and 7.24. However, it is important to note that this projected budget does not take into consideration the financial impact of the merger as presented previously in Table 7.22. Consequently, the amount of the tax levy (\$12,050,171) in Table 7.25 is the tax rate of the combined district prior to applying the overall financial impact (less \$2,061,309 in the first year) used to reduce the tax levy. Once this is done, we find that the projected tax levy would be \$9,105,106 (\$11,166,415-\$2,061,309). Now we are able to project the likely financial impact of the merger on the local tax rate and to the local taxpayer.

| <b>Table 7.25</b>                                       |                   |
|---|-------------------|
| <b>Projected Budget in First Year of Merger 2014-15</b> |                   |
| <b>REVENUES</b>   |                   |
| Real Property Taxes                                     | 12,050,171        |
| PILOTS/Interest/Penalties                               | 61,000            |
| Charges For Services                                    | 1,500             |
| Use of Money and Property                               | 18,464            |
| Other Miscellaneous                                     | 420,000           |
| State Aid   | 22,290,826        |
| Federal Aid   | 35,000            |
| BOCES Aid   | 1,733,937         |
| Hard/Soft/Textbook Aid                                  | 180,170           |
| Transfers and Balances                                  | 1,065,615         |
| <b>TOTAL REVENUES</b>                                   | <b>37,856,683</b> |
| <b>APPROPRIATIONS</b>                                   |                   |
| Instructional Salaries                                  | 11,204,132        |
| Non-instructional Salaries                              | 3,369,013         |
| Equipment   | 358,427           |
| Contractual   | 2,006,830         |
| Supplies  | 880,331           |
| Tuition   | 321,370           |
| Textbooks   | 109,628           |
| BOCES Services  | 4,339,907         |
| Employee Benefits                                       | 10,175,326        |
| Debt Service  | 5,046,719         |
| Transfers and Balances                                  | 45,000            |
| <b>TOTAL APPROPRIATIONS</b>                             | <b>37,856,683</b> |

In calculating the impact on the true tax rate, the following Table 7.26 is developed to show relevant financial factors for the two districts.

| <b>Table 7.26</b>  |               |                   |  |
|--|---------------|-------------------|--|
| <b>Tax Rate Impact Due to Merger Savings and Incentive Operating Aid</b> |               |                   |  |
| Year/Factor  | Candor        | Spencer-Van Etten | Combined   |
| 2012 Full Value  | \$237,008,343 | \$355,856,516     | \$592,864,859  |
| 2014-15 Tax Levy   | \$5,348,558   | \$6,701,613       | \$12,050,171   |
| 2014-15 True Tax Rate (Projected)  | \$22.57       | \$18.83           | \$20.33  |
| Savings noted in Table 7.22-1 <sup>st</sup> 5 years                      |               |                   | \$2,061,309  |
| Local Levy using savings   |               |                   | \$9,988,862  |
| Tax rate after using 100% of savings with 50% IOA                        |               |                   | \$16.85<br>(-\$5.72-Candor-25.3%)<br>(-\$1.98-SVE-10.5%) |

Should the districts elect not to merge, the projected true tax rate for Candor in 2014-15, assuming no change in the district's full value, is estimated to be \$22.57 per thousand dollars of full property value; in Spencer-Van Etten it is estimated at \$18.83. In the event that the projected savings in year one noted in Table 7.22 (\$2,061,309) is used to reduce taxes, it would result in a tax rate on true value of \$16.85 per thousand of full value in the merged district (Reminder: Tables 7.21 and 7.22 show 50% of the additional incentive operating aid the merged district would receive). This would mean a reduction in the tax rate on true value of \$5.72 per thousand of full-value for current Candor residents (-25.3%) and a decrease of \$1.98 per thousand dollars of full-value for current Spencer-Van Etten taxpayers (-10.5%).

| <b>Table 7.27</b>                         |         |         |                  |                |                              |
|---|---------|---------|------------------|----------------|------------------------------|
| <b>Comparison of Full Value Tax Rates</b> |         |         |                  |                |                              |
| District                                  | 2012-13 | 2013-14 | 2014-15 Separate | 2014-15 Merged | Difference Merged/Not Merged |
| Candor                                    | \$20.99 | \$21.71 | \$22.57          | \$16.85        | -\$5.72/25.3%                |
| Spencer-Van Etten                         | \$17.40 | \$18.15 | \$18.83          | \$16.85        | -\$1.98/10.5%                |



While full-value tax rates are the only fair way to compare taxation among school districts, we recognize that local taxpayers may confuse this with the more common tax rate on “assessed” property value that is contained in their annual school tax bill. Therefore, we show how the above is translated to assessed value tax rates in each of the townships that make-up both districts in Table 7.28 that follows.

| <b>Table 7.28</b>  |                   |                      |                     |                   |                  |
|--|-------------------|----------------------|---------------------|-------------------|------------------|
| <b>Assessed Value Tax Rates as Impacted By Merger in 2014-15</b> |                   |                      |                     |                   |                  |
| Township   | 2012-13<br>Actual | 2013-14<br>Projected | 2014-15<br>Separate | 2014-15<br>Merged | Difference       |
| Candor   | 20.99             | 21.29                | 21.69               | 16.19             | -5.50 (-25.4%)   |
| Spencer  | 20.99             | 21.32                | 21.72               | 16.19             | -5.53 (-25.5%)   |
| Tioga  | 279.83            | 283.86               | 288.96              | 215.92            | -73.04 (-25.3%)  |
| Caroline   | 20.99             | 21.29                | 21.69               | 16.19             | -5.50 (-25.4%)   |
| Danby  | 20.99             | 21.98                | 21.71               | 16.19             | -5.52 (-25.4%)   |
|  |                   |                      |                     |                   |                  |
| Baldwin  | 1029.65           | 1052.78              | 1071.07             | 958.24            | -112.83 (-10.5%) |
| Chemung  | 18.32             | 18.73                | 19.54               | 17.05             | -2.49 (-12.7%)   |
| Erin   | 18.91             | 19.34                | 19.75               | 17.60             | -2.15 (-10.9%)   |
| Van Etten  | 18.32             | 18.73                | 19.05               | 17.05             | -2.00 (-10.5%)   |
| Cayuta   | 17.40             | 17.79                | 18.10               | 16.19             | -1.91 (-10.6%)   |
| Barton   | 18.32             | 18.73                | 19.05               | 17.05             | -2.00 (-10.5%)   |
| Spencer  | 17.40             | 17.19                | 18.10               | 16.19             | -1.91 (-10.6%)   |
| Tioga  | 232.01            | 237.23               | 241.35              | 215.92            | -25.43 (-10.5%)  |
| Danby  | 17.40             | 17.79                | 18.10               | 16.19             | -1.91 (-10.6%)   |
| Newfield   | 17.40             | 17.79                | 18.10               | 16.19             | -1.91 (-10.6%)   |
| Candor Townships   |                   |                      |                     |                   |                  |

Table 7.28 shows that three towns (Spencer, Tioga, and Danby) have property in both the Candor and Spencer-Van Etten school districts. The columns represent the actual 2012-13 tax rate on assessed value in each township. The 2012-13 rate, the projected rate for 2013-14, the estimated 2014-15 rate if the districts choose not to merge, and finally the projected 2014-15 rate following a merger are also included. As is evident, in 2014-15 if a merger happens, residents in all towns regardless in which school district they reside will see a tax decrease.

To put this savings in actual dollar terms, consider a person with a home assessed at \$100,000 for illustration. If a merger does not happen in 2014-15, a resident in the

Town of Spencer and living in the Candor School District with this home would pay \$2,172 in school tax. This same person would owe \$1,619 after a merger resulting in a savings of \$553. Likewise, a resident in the Town of Spencer but living in the Spencer-Van Etten School District could expect to pay \$1,810 in 2014-15 if there is no merger and \$1,619, or \$191 less, if merger happens.

In conclusion, a merged Candor/Spencer-Van Etten school district that chose to use half 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 the province or the purpose of this study to recommend whether Candor and Spencer-Van Etten should merge their two districts into one. However, it is important that following this in-depth investigation, key findings and related recommendations are offered to a new board of education should residents of both districts vote to centralize the districts into a new single school system. It should also be understood that none of our recommendations is binding on a board of education if a merger occurs, but rather offer a starting point for discussion and policymaking.

Finding 1: Both the Candor and Spencer-Van Etten school districts have experienced declining enrollments over the past six years. Looking to the future, a merged district should see a decline of 3.5% to 4.0% in the total number of students over the next five years. (Tables 2.2, 2.3, and 2.4)

Finding 2: It is unlikely that students who are home-schooled or attend private schools will enter the public schools and, even if they did, the local schools could handle this additional enrollment. (Tables 2.5, 2.6, 2.7, and 2.8)

*Recommendation 1: A merged district should annually update enrollment projections to accurately monitor its student population.*

Finding 3: The two districts have different grade level patterns: K-6, 7-12 at Candor and PK-4, 5-8 and 9-12 at Spencer-Van Etten. (Table 3.1)

Finding 4: At the elementary school level, the teacher and student days at the two districts are different. The student day at Candor begins at 9:00 and is 6 hours and 15 minutes in length. The student day at Spencer-Van Etten begins at 8:00 and is 6 hours in length. The staff days for the two districts also are dissimilar. At Spencer-Van Etten the

staff day is 7 hours in length, and at Candor it is 7 hours and 30 minutes, Monday through Thursday, and 7 hours on Friday and the day before a vacation. (Table 3.2)

Finding 5: As a somewhat larger school district, Spencer-Van Etten has a slightly greater number of elementary school class sections. Candor has self-contained classrooms in its K-6 elementary school program, while Spencer-Van Etten has self-contained classes in its K-4 elementary school and departmentalized classes for grades 5-6 in its middle school. (Table 3.3)

Finding 6: There are some core (ELA, math, science, social studies) curricular differences between the elementary school programs in both districts. Candor employs a textbook series approach to instruction, while Spencer-Van Etten uses a readers and writers workshop approach. Each provides a well-rounded instructional program. (Table 3.4)

Finding 7: The amount of special area (art, music, physical education, library and computer) time that elementary school students receive per week varies between the two districts. The same is true for the elementary school schedule in terms of days/week vs. days/cycle. (Table 3.5)

*Recommendation 2: Following a merger, an elementary school curriculum committee should be convened consisting of teachers and at least one elementary school administrator to address and reach agreement on common instructional programs for core academic areas and a master schedule that ensures a consistent amount of time and delivery approach for all special area subjects in grades K-5.*

Finding 8: In examining grades 3-4 student performance on the New York State English/Language Arts and Math tests from 2008-09 to 2011-12 there is some difference between the two districts. There were years when Candor students scored higher than Spencer-Van Etten in individual exams and there were years when Spencer-Van Etten students scored higher than Candor students in some exams. However, over this four-year

period the results for the two districts are more similar than they are different. (Tables 3.6-3.9)

*Recommendation 3: Following a merger, an annual review should be conducted to ensure that there is no difference in elementary school student achievement regardless of the elementary school the student attends in the new district.*

Finding 9: At the middle and high school levels, the teacher and student days are different in a manner similar to that in the elementary schools. The middle and high school student day at Candor begins at 7:47 and is 6 hours and 33 minutes in length. At Spencer-Van Etten the middle school day begins at 8:00 and is 6 hours and 56 minutes in length, while the high school day begins at 8:05 and is 6 hours and 51 minutes in length. The staff days for the two districts also are dissimilar. At Spencer-Van Etten the staff day is 7 hours in length, while at Candor it is 7 hours and 30 minutes, Monday through Thursday, and 7 hours on Friday and the day before a vacation. (Table 3.10)

Finding 10: Middle school course offerings show a solid academic program for students from both Candor and Spencer-Van Etten. Should a merger occur, economies of scale could be realized. (Table 3.11)

Finding 11: In examining grades 5-8 student performance on the New York State ELA and math tests from 2008-09 to 2011-12 there is little significant difference between the two districts. (Tables 3.12-3.19)

Finding 12: High school course offerings show a solid academic program for students at both Candor and Spencer-Van Etten in the core academic areas. Each district has unique offerings that would benefit students in the other district. Student enrollments in some elective classes are low. (Table 3.20)

Finding 13: In a merged district, it would be possible to offer all middle and high school courses currently available in both districts and reduce some staff positions, while maintaining reasonable class sizes (maximum of 25 students in an academic class, 15 in a lab class, and 5 in a resource room). (Table 3.21)

Finding 14: In addition to offering all the courses currently available in both high schools and keeping maximum academic class sizes at 25, a merged high school would have the potential for a greater number of options than would otherwise exist in either of the two individual high schools in the future. (Table 3.22)

Finding 15: There is comparability in student performance on the New York State Regents exams across the two districts. (Table 3.24)

*Recommendation 4: In a merged district, the new board of education and administration should attempt to provide all the high school courses now being offered in both districts, assuming sufficient enrollments.*

*Recommendation 5: In a merged district, the new board of education and administration should attempt to develop more elective courses for students at the high school level.*

*Recommendation 6: 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 16: Secondary school students in both districts have a solid array of interscholastic and extra-curricular activities from which to choose. There are unique offerings in each district that, following a merger, could be offered to students of the previous other district. (Tables 3.26 and 3.27)

*Recommendation 7: In a merged district, the new board of education and administration should attempt to provide all the extra-curricular programs now being offered in both districts, assuming sufficient participation.*

*Recommendation 8: In a merged district, the new board of education and administration should attempt to develop more extra-curricular opportunities for students at the secondary school level, assuming sufficient participation.*

Finding 17: The percentage of the student population in Candor that has been identified as in need of special education services has been somewhat greater than in Spencer-Van

Etten. Between 2009-10 and 2011-12, Candor's percentage was 16.4% while Spencer-Van Etten's was 13.2%. (Table 3.28)

Finding 18: The two districts are different in the manner in which they classify special education students. Candor has significantly more students classified as learning disabled and other health impaired while Spencer-Van Etten has significantly more students classified as emotionally disturbed compared with Candor. (Table 3.28)

*Recommendation 9: Once merged, a new Committee on Special Education and a new 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.*

*Recommendation 10: Special education administrators should address and resolve the differences in the classification of students needs, should the districts merge.*

Finding 19: Both school districts have done a good job of maintaining their school facilities, with significant improvements in the last ten years. At the same time, science, art, and technology program space at the Spencer-Van Etten High School should be upgraded. (Table 4.1)

Finding 20: The Spencer-Van Etten High School has capacity for 650 students, a larger auditorium, a larger cafeteria, and greater gymnasium seating capacity. The Candor Junior-Senior High School is landlocked and does not have capacity for potentially adding athletic fields for increased teams associated with a merged district.

Finding 21: Although the Spencer-Van Etten High School has adequate capacity to house a consolidated 9-12 population in a merged district, the adequacy of science, art, and technology space is not consistent with 21<sup>st</sup> century standards. A preliminary study indicates that a 10,000 square foot addition to the high school could be constructed for four new science rooms and expanded technology space at an annual cost of \$6,250. The current science rooms could be renovated as up-to-date art and computer lab rooms.

Finding 22: Should the current Candor Junior-Senior High School and the Spencer-Van Etten High School together house grades 6-12 in a merged district, the projected K-5 enrollments do not justify the continuance of the three remaining buildings.

*Recommendation 11: The grade alignment for the merged district should be Pre-K-5, 6-8, 9-12. The current Spencer-Van Etten High School should serve as the 9-12 high school and the current Candor Junior-Senior High School should serve as the 6-8 middle school. There should be one Pre-K-5 elementary school at the current Candor Elementary School and one Pre-K-5 elementary school in the Spencer-Van Etten side of the merged district. A referendum should be sought for a 10,000 square foot addition to the high school for the purpose of upgrading the science, art, and technology program facilities.*

Finding 23: Both the Spencer-Van Etten Middle School and the Van Etten Elementary School have advantages and disadvantages relative to service as the elementary school on the western side of a merged district. The Van Etten Elementary School is designed and used currently as an elementary school and is located in Van Etten, which balances the distribution of schools among Candor, Spencer, and Van Etten. In addition, it has in-classroom lavatories, a large cafeteria, and adequate parking. The Spencer-Van Etten Middle School is designed and used currently as a middle school, is centrally located in the combined districts, has two gymnasiums, and an auditorium.

Finding 24: Non-school groups use the facilities in each of the study districts. (Table 4.3)

*Recommendation 12: The Van Etten Elementary School should serve as the other elementary school in a merged district, based on its design and current usage as an elementary school, and its location in Van Etten, which balances the distribution of schools among Candor, Spencer, and Van Etten. The Spencer-Van Etten Middle School should no longer operate as a functioning school, but serve as a school district and community resource, to include a high school alternative education program.*

*Recommendation 13: Following a 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.*



Finding 25: Both districts operate their own transportation programs.

Finding 26: The bus fleets of each study district have been reasonably well maintained and are replaced at appropriate times. (Tables 5.1 and 5.3)

Finding 27: Both Candor and Spencer-Van Etten transport students to out-of-district locations.

Finding 28: Although out-of-district bus runs may be longer, the longest bus run in each district currently is no more than one hour and five minutes for students. (Tables 5.2 and 5.4)

Finding 29: Candor double trips students (K-6 elementary school students on one run, 7-12 secondary school students on a separate run) to and from school daily. Spencer-Van Etten single trips all K-12 students in the morning and double trips students in the afternoon (K-4 elementary school students first, and 5-8 middle and 9-12 high school students second).

Finding 30: Each district has its own bus facility. Candor's is a quarter mile from its instructional campus, while Spencer-Van Etten's is located on the Van Etten Elementary School campus. Both facilities are in need of upgrading. Both would continue to function immediately following a merger.

*Recommendation 14: Following a merger, a transportation plan should be implemented that is based on single tripping, transporting all K-12 students at the same time. Once K-8 students on the Candor side of the merged district are dropped off at Candor in the morning, the 9-12 students are transported to the high school in Spencer. Similarly, once K-5 and 9-12 students on the Spencer-Van Etten side of the merged district are dropped off at the elementary and high school in the morning, 6-8 students are transported to the middle school in Candor. The transportation process would be reversed in the afternoon. This routing system would add 10-15 minutes to bus time both morning and afternoon for middle school students on the Spencer-Van Etten side of the merged district and for high school students on the Candor side of the district.*

*This transportation routing system would increase the academic day for students in both districts. It would not require additional buses or drivers. However, it would reduce the typical workday for drivers from five to three hours, approximately. This reduction in hours per day may pose a problem in securing and retaining drivers.*

*Recommendation 15: Both bus facilities should remain in operation at the outset of a merger. Should this double facility arrangement not prove meritorious, the merged district should consider purchase of property at a location near its geographic center and construction of a single bus facility.*

Finding 31: No additional buses or drivers would be needed to implement this single trip student transportation system.

Finding 32: A preliminary study indicates that the provision of late runs after sports practices would cost approximately \$55,000 per year.

*Recommendation 16: The merged district should provide late runs for sports practices and contests.*

Finding 33: Aside from the salary schedules, the teacher contracts in the two districts are fairly similar. If teacher salaries are leveled-up, most Candor teachers would see a salary increase. Leveling up all Candor teacher salaries to the Spencer-Van Etten salary schedule would cost the merged district an additional \$206,684 in salary and \$51,671 in increased fringe benefits, for a total of \$258,355. (Table 6.4)

*Recommendation 17: As soon as possible following a merger, the new board of education should recognize an appropriate teacher bargaining unit and negotiate a new collective bargaining agreement.*

Finding 34: Teaching staff efficiencies would occur at the secondary school level if the districts merge. It is estimated that three fewer high school teachers per year would be needed for the first three years after a merger, assuming a maximum class size of 25 students. This would result in savings of approximately \$210,000 in teacher salaries and benefits. (Table 6.5)

Finding 35: The coaching salaries and stipends for extra-curricular activities are similar, and in a merged district would not be difficult to negotiate. Assuming that all current activities are continued and that additional opportunities are offered to students, eliminating duplicate coaching would save approximately \$47,800 from coaching positions. (Table 6.6)

Finding 36: Given the large and complex nature of a school district, the stipends paid to advisors of clubs and other extra-curricular activities are fairly insignificant. The possibility to reduce the number of advisors could be offset by the development of new opportunities for the students. (Table 6.7)

Finding 37: It is reasonable to assume there would be approximately five fewer administrative positions needed in a merged district. These reductions would result in savings of approximately \$350,743 in salaries and benefits. (Table 6.11)

*Recommendation 18: The merged district should have the following administrative/supervisory structure: 1 superintendent, 1 assistant superintendent for instruction, 1 director of special education, 1 business manager, 2 elementary school principals, 1 middle school principal, 1 middle school assistant principal, 1 high school principal, 1 high school assistant principal, 1 network administrator, 0.5 public information coordinator, 1 food service manager, 1 supervisor of buildings and grounds, 1 transportation supervisor, and 1 superintendent's secretary/district clerk. (Table 6.10)*

Finding 38: A restructuring of the business service with a full time business manager and three business office clerks, along with support from the superintendent's secretary, should handle the fiscal affairs of the district. This structure should save approximately \$103,330. (Table 6.12)

Finding 39: Overall staff savings following a merger of the districts, including leveling up teacher salaries, would result in significant annually recurring staffing savings (approximately \$453,518 in the first year). (Table 6.16)

*Recommendation 19: Following a merger, the board of education should develop and implement a plan for appropriate staffing levels in the district that would also realize the potential financial savings presented herein.*

Finding 40: Both districts have had consistent support of their respective communities for budget proposals presented (ten of the past ten years for Candor and eight of the past ten years for Spencer-Van Etten). This is an indicator of their communities' support for their schools. (Tables 7.1).

Finding 41: The Candor and Spencer-Van Etten 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. (Tables 7.2 and 7.4)

Finding 42: Candor is a component of the Tompkins-Seneca-Tioga BOCES and Spencer-Van Etten is a component of the Greater Southern Tier BOCES. Both purchase a significant number of services from their respective BOCES annually. (Table 7.3)

Finding 43: The operating expenses per student in Candor and Spencer-Van Etten are quite similar in the years examined with Spencer-Van Etten being recently slightly higher. (Tables 7.5 and 7.6)

Finding 44: The amount of state aid per student is similar for the two districts. (Tables 7.7 and 7.8)

Finding 45: The full value property wealth and property wealth per student are slightly higher in Spencer-Van Etten. (Tables 7.9 and 7.10)

Finding 46: The local tax levy has been consistently higher in Spencer-Van Etten, while the local tax levy per student is comparable between the two districts. (Tables 7.11 and 7.12)

Finding 47: The 2012-13 true value tax rate is \$20.99 per thousand in Candor and \$17.40 per thousand in Spencer-Van Etten. Candor has consistently been higher over the past five years. (Table 7.15)

Finding 48: Candor has \$13,136,361 in principal and interest payments due over the next 13 years, but its local share actually is a negative \$436,110. Spencer-Van Etten's capital debt is \$23,411,363 (\$1,599,002 local share) and will be retired in 2026. (Tables 7.16 and 7.17)

Finding 49: Should the two districts merge, it is anticipated that the elimination of duplicate costs would save the merged district approximately \$98,226. (Table 7.19)

Finding 50: A merged district would receive \$29,845,477 in incentive operating aid over a fourteen-year period; \$3,141,629 for each of the first five years of the merger. (Table 7.20)

Finding 51: Considering incentive operating aid, savings from staff reductions and budget efficiencies, the cost of additional transportation, the high school addition, and the cost of leveling up teacher salaries, it is estimated that a merged district would realize total savings and additional revenues of \$22,280,153 for the first fourteen years after a merger. (Table 7.22)

Finding 52: Using 50% of the incentive operating aid and the other savings outlined in Table 7.22, it is estimated that the true value tax rate for the merged district in the first year would be \$16.85 per thousand, a reduction of \$5.72 or 25.3% per thousand in Candor and a reduction of \$1.98 per thousand or 10.5% in Spencer-Van Etten. (Table 7.26)

Finding 53: If a merger happens, residents in all towns, regardless in which school district they reside, will see a tax decrease based on their tax rate on assessed value. (Table 7.28)

*Recommendation 20: The newly merged district board of education should apportion 50% of the incentive state aid to reduce taxes and closely scrutinize its first budget to ensure that the projected efficiencies are actually achieved following the merger, thus ensuring local tax relief. The remainder of the incentive operating aid should be split approximately equally between merger transition costs and reserves for long-term stability.*

*Recommendation 21: The newly merged board of education should develop a financial plan to ensure long term fiscal stability for the merged district.*

## Appendix

### Merger Study Advisory Committee Meeting Notes