

**Annexation Study Final Report
Fort Edward Union Free School
District and South Glens Falls
Central School District**



Prepared by

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Executive Summary

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

Finding 1: Both the Fort Edward and South Glens Falls school districts have experienced declining enrollments over the past six years. Looking to the future, an enlarged district will likely continue to see a decline in K-12 student enrollment. (Tables 2.2, 2.3, & 2.4) (P. 12-13)

Finding 2: It is unlikely that either home-schooled students, those resident students attending elsewhere, and non-resident students attending an enlarged district will have a significant impact on overall future enrollment patterns. (Tables 2.5, 2.6, & 2.7) (P. 14-16)

Recommendation A: A merged Fort Edward/South Glens Falls school district should annually update enrollment projections to accurately monitor its student population.

Finding 3: The two districts have the same grade level configuration (K-5, 6-8, 9-12). South Glens Falls has four elementary schools, a middle school, and a high school. All Fort Edward students are housed in the same building. (Table 3.1) (P. 20)

Finding 4: The length of student days in Fort Edward and South Glens Falls are identical although the starting and ending times differ. Fort Edward has longer teacher days at the elementary level than South Glens Falls but the length of teacher days for the middle and high schools are very similar. (Tables 3.2 & 3.3) (P. 20-21)

Finding 5: Fort Edward has nine sections of elementary classrooms with an average class size of 20.2 in 2020-21 (3 elementary teaching positions have been reinstated for 2021-22 bringing the average class size to 15.2); South Glens Falls has 67 sections of elementary classrooms with an average class size of 19.1. (Table 3.4) (P. 22)

Finding 6: A merged elementary school could have 76 sections of elementary classrooms with an average class size of 19.3. (Table 3.4) (P. 22)

Finding 7: There are some curricular differences at the elementary level that will have to be resolved. (Table 3.5) (P. 24)

Recommendation B: If Fort Edward is annexed by South Glens Falls, a committee of elementary teachers and an administrator should be convened as soon as possible to review the existing curriculum and make recommendations for a common core curriculum for grades PreK-5, including special subjects. This committee should have representatives from both current districts.

Finding 8: In examining grades 3-8 student performance on the New York State ELA and math tests from 2015-16 to 2018-19, the performance of South Glens Falls students is higher than the performance of Fort Edward students. (Tables 3.6 and 3.7) (P. 25-26)

Finding 9: Middle school and high school course offerings are more numerous in South Glens Falls than in Fort Edward. Class sizes in South Glens Falls are generally larger than the secondary class sizes in Fort Edward. Each district has some unique offerings that would benefit students in the other district. (Table 3.8) (P. 27-34)

Finding 10: Fort Edward has fewer than ten students in 54.6% of its secondary course offerings while South Glens Falls has fewer than ten students in 11.2% of its secondary classes. (Table 3.10) (P. 36)

Finding 11: In a merged district, it would be possible to offer all middle/high school courses currently available in both districts and reduce approximately seven staff positions. (Table 3.11) (P. 38)

Finding 12: In addition to offering all of the courses currently available in both high schools and reducing approximately seven teaching positions, a merged high school would have the opportunity to offer even more elective courses. (Table 3.11) (P. 38)

Finding 13: In examining student performance on the New York State Regents exams, there are more similarities than differences between the two districts. (Table 3.12) (P. 39)

Finding 14: In examining graduation statistics, South Glens Falls' graduation rate is consistently higher than that of Fort Edward. (Table 3.13) (P. 41)

Finding 15: The annual attendance rates of the two districts are very similar. (Table 3.14)
(P. 42)

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

Recommendation D: In a merged district, the Board of Education and administration should attempt to develop more elective courses for students at the middle/ high school level.

Finding 16: Being the larger district, South Glens Falls offers a wider array of inter-scholastic sports teams and extra-curricular clubs than does Fort Edward. (Tables 3.15 & 3.16) (P. 43-44)

Recommendation E: In a merged district, the Board of Education and administration should attempt to provide all of the extra-curricular programs now being offered in both districts and develop even more extra-curricular opportunities for students at the secondary level, assuming sufficient participation.

Finding 17: The percentage and placement of special education students are somewhat different between the two districts. (Table 3.17, 3.18, & 3.19) (P. 45-47)

Recommendation F: If merged, a new Committee on Special Education and Committee on Pre-School Special Education should be appointed with representation from each of the previous district's committees. A district philosophy and priorities for special education instruction should be identified by this committee.

Finding 18: There is a significant amount of available space in the Fort Edward school while the South Glens Falls school buildings are much nearer to capacity. (Tables 4.3-4.9) (P. 51-55)

Finding 19: The Fort Edward and South Glens Falls facilities offer adequate space to house existing programs following a merger. The statement of assurances have stated that the Fort Edward building will remain open as long as possible (Table 4.10) (P. 56)

Recommendation G: If a merger occurs, the current Fort Edward school building as well as the four current South Glens Falls elementary schools should remain open and house the Pre-K-5 program; all middle school students should attend the South Glens Falls Middle School and all high school students should attend the South Glens Falls High School.

Finding 20: Both districts operate their own transportation program and have their own transportation facilities; Fort Edward contracts maintenance services to Collins Trucking. South Glens Falls has a state-of-the-art transportation center built in 2018.

Finding 21: The bus fleets of each study district have been well maintained and are replaced at appropriate times. Fort Edward leases its buses while South Glens Falls purchases buses. (Tables 5.1 & 5.3) (P. 59-61)

Finding 22: While out of district runs may be longer, the longest bus run in Fort Edward is currently 25 minutes. The longest in-district run in South Glens Falls currently is approximately one hour. (Tables 5.2, 5.4, 5.5, 5.6, & 5.7) (P. 60-66)

Finding 23: South Glens Falls board policy states that no student should spend more than 75 minutes on a bus route with a goal of 60 minutes maximum riding time.

Finding 24: Fort Edward employs a single bus run daily to transport students to and from school while South Glens Falls uses a two-tier (double trip) routing model.

Finding 25: A merger would require expanded and/or new bus routes along with the purchase of additional buses. The resulting additional expense will generate a significant amount of transportation aid (69.7%) on approved expenditures.

Recommendation H: If a merger occurs, a transportation plan must be finalized for incorporating the current Fort Edward students into the South Glens Falls bus routing system in the most efficient manner possible.

Recommendation I: If a merger occurs, all bus maintenance should be completed at the South Glens Falls transportation center.

Finding 26: Fort Edward has 75 employees while South Glens Falls has 500. (Table 6.1) (P. 72-73)

Finding 27: Other than the salary schedules, the teacher contracts in the two districts are fairly similar. If teacher salaries are leveled-up as called for in the statement of assurances, Fort Edward teachers would realize salary increases that would average \$5,897. Leveling up all teacher salaries would cost the merged district an additional \$245,656 plus \$49,531 in related fringe benefits or a total cost of \$297,187. (Tables 6.2- 6.6) (P. 74-81)

Recommendation J: As soon as possible following a merger, the Board of Education should negotiate a new collective bargaining agreement to determine the terms and conditions of employment for all teachers including the current Fort Edward teachers.

Finding 28: Staff efficiencies would occur if the districts merge. It is estimated that four fewer elementary school teaching positions and seven secondary teaching positions would not be needed after a merger. This reduction by attrition would result in savings of approximately \$1,422,296 in teacher salaries and benefits. (Tables 6.7, 6.8, & 6.14) (P. 82-83 & 96)

Finding 29: Because of a history of attrition in both districts, the need to create additional teaching positions at the middle level, and the statement of assurances providing employment for as many staff members as possible, it is highly likely that no staff member would lose a job involuntarily as a result of this merger. (Table 6.8) (P. 84)

Finding 30: Should a merger occur, one less superintendent would be employed resulting in a savings of approximately \$198,914 as of July 1, 2022. (Table 6.11) (P. 88)

Finding 31: Because some duplicate inter-scholastic sports coaching salaries and club advisors would be eliminated at the same time that new sports/teams/clubs might be added, no financial impact is calculated with respect to the athletic and extra-curricular program.

Finding 32: Because support staff titles and salaries are so different and difficult to compare from one district to the other, no financial impact for support staff has been calculated.

Recommendation K: Should a merger occur, the Board of Education should define the staffing structure for the merged district at the earliest possible date.

Finding 33: Fort Edward has experienced three budget defeats and one contingent budget in the past twelve years. South Glens Falls has successfully passed all budgets in the same time period. Budget vote history is considered an indicator of a community's support for its schools. (Table 7.1) (P. 98)

Finding 34: South Glens Falls has more fund balance than Fort Edward. South Glens Falls also has a much lower ratio of liabilities compared to assets than Fort Edward. (Table 7.2) (P. 99)

Finding 35: Both districts purchase a significant number of services from Washington-Saratoga-Warren-Hamilton-Essex (WSWHE) BOCES annually. (Table 7.5) (P. 105)

Finding 36: The approved operating expenses per student in Fort Edward are significantly higher than South Glens Falls. This is not uncommon when the district enrollment is disparate. (Table 7.7) (P. 106)

Finding 37: State aid per student is much greater in Fort Edward than South Glens Falls which is a function of both a higher aid ratio and smaller enrollment. (Tables 7.10 & 7.11) (P. 109)

Finding 38: The full value property wealth in South Glens Falls has steadily increased over the past 6 years while Fort Edward has experienced a decrease due to assessment challenges but will increase for the 2021-22 school year due to the retirement of a PILOT agreement (Table 7.13) (P. 112)

Finding 39: The total local tax levy has increased annually in South Glens Falls in the last six years while the Fort Edward tax levy was at its highest point in 2016-17. (Tables 7.15 & 7.16) (P. 114-115)

Finding 40: The estimated 2021-22 true value tax rate is \$20.42 per thousand in Fort Edward and \$15.81 per thousand in South Glens Falls. (Table 7.17) (P. 117)

Finding 41: Fort Edward has \$8,716,823 (local share = \$1,309,868) in outstanding capital debt that will be retired in 2035. South Glens Falls has \$22,511,925 (local share = \$2,797,643) outstanding capital debt that will be retired in 2049. Should the districts merge, it is estimated that this debt would be reduced by \$6,099,856 with additional building aid available to merged districts. (Tables 7.18, 7.19, & 7.21) (P. 118-121)

Finding 42: A merged district would receive \$49,626,450 in incentive operating aid over a fourteen-year period, \$5,223,837 for each of the first five years of the merger. (Table 7.22) (P. 122)

Finding 43: Considering 33.3% of the total incentive operating aid, additional building and transportation aid, savings from staff reductions and budget efficiencies, loss of BOCES aid, and the cost of leveling up teacher salaries and additional transportation expense, it is estimated that a merged district would realize savings and additional revenues of \$44,971,970 for the first fourteen years after a merger. (Table 7.27) (P. 130)

Finding 44: Using 33.3% of the incentive operating aid and the other savings outlined in Finding 43, it is estimated that the true value tax rate for the merged district in the first year would be \$14.54 per thousand, a reduction of \$5.88 per thousand in Fort Edward and a reduction of \$1.27 per thousand in South Glens Falls. (Table 7.28) (P. 132)

Finding 45: Using the estimates contained in this report, it would take Fort Edward seventeen years and South Glens Falls four years to be back to their current true value tax rates, assuming an annual tax rate increase of 2%. (Table 7.29) (P. 133)

Finding 46: Tax rates on assessed value would decrease in all of the towns located in both of the school districts should the districts merge. (Table 7.30) (P. 134)

Recommendation L: If merged, the Board of Education should closely scrutinize its first budget to ensure that the projected efficiencies are actually achieved following the merger, thus ensuring the local tax relief described in this report.

Recommendation M: If merged, the Board of Education should develop a financial plan to ensure long term fiscal stability for the merged district. This plan should give thoughtful

consideration to the percentage of incentive aid used to reduce the tax burden, particularly in the first five years following merger. The plan should also ensure long term fiscal stability for the district.

Acknowledgements

A study with this purpose and magnitude could not have been accomplished without the support and cooperation of many individuals. We would first like to express our appreciation to the members of the Fort Edward and South Glens Falls boards of education, as well as superintendents Dan Ward and Kristine Orr. Strong district leadership is not afraid to ask important yet tough and sometimes controversial questions—that is what these district leaders have done in commissioning this study.

We also owe a large debt of gratitude to the members of the study advisory committee listed below. These individuals devoted considerable time and effort to assist us with this important work. They are to be commended for the commitment they have shown to their respective communities:

Fort Edward Committee Members

Jill Boucher
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Lisa Carpenter
Nelson Chase
Timothy Clark
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John Guglielmo
Stephanie Gulick
Jessica Shiels
Marianne Stark
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South Glens Falls Committee Members

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Laura Henzel
Tracy Hyde
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Pete Mody
Kelly Powers
Missy Smith
Matt Stewart
Brian Washburn
Art Wexler

We need to express our gratitude to staff at the New York State Education Department who have offered us direction and provided critical information that ensures we have complied with all SED requirements for a study of this nature. As always, the Department continues to advocate for quality work that will benefit all school children in New York State.

Chapter 1 Background

A number of factors are affecting the operation of public school districts in New York State today. Over the past three decades, academic standards have continued to rise. 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 school districts to increase the number of students who successfully complete high school continue to mount.

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

Another challenge facing school districts in New York State is one of resources. As districts strive to provide more for their students, financial challenges remain. Many districts struggle to find adequate resources to support the educational programs without placing increasingly greater burdens on taxpayers in difficult economic circumstances. It is clearly time for school leaders to begin discussions about doing business differently.

In May 2020, the Washington-Saratoga-Warren-Hamilton-Essex BOCES issued a Request For Proposals for a firm to conduct an annexation study whereby the South Glens Falls Central School District would annex the Fort Edward Union Free School District. The districts, in consultation with the BOCES, selected Castallo and Silky LLC, Education Consultants, to complete this annexation study. Castallo and Silky LLC has conducted more than 25 school district merger studies prior to this investigation. In October 2020, 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.

In addition to appointing the advisory committee, as is often the case in an annexation study, the two Boards of Education agreed to a set of assurances to guide the annexation study in the event a merger were to occur. These assurances are listed below. It is important to note that

these assurances are not legally binding should the annexation occur but were entered into in good faith by the two boards of education as a way to provide direction for a potential merger.

Statement of Assurances

Fort Edward and South Glens Falls Collaboration

1. *As we value a 21st century education for our students, a successful merger vote will provide resources to enhance student learning opportunities. A merger will also provide an opportunity to realize efficiencies. Therefore, in an effort to accomplish each of these outcomes, the BOE will discuss and determine the most appropriate way to maximize the additional merger aid to:*
 - *assess the means to aid taxpayers;*
 - *expand and enhance the academic program and educational opportunities offered to students;*
 - *provide funds to a reserve to address unforeseen issues that may arise, as well as maintaining the initiatives stated above.*
2. *The Fort Edward School building will remain open as long as possible taking into account the fiscal constraints and the enrollment needs of the district. The building will remain open for at least five years from the time of consolidation as a K-5 elementary school.*
 - *The Village of Fort Edward would be considered an attendance maintenance zone.*
 - *Students in K-5 may be transferred to a different elementary building only if enrollment is too low to create a section at Fort Edward.*
3. *All employees are valued. As such, the BOE will discuss the means to provide employment for as many staff members as possible. Strategies, such as utilizing retirements and attrition will be used to accomplish this goal.*
 - *There can be no guarantee that all Fort Edward employees will be hired by the South Glens Falls School District. Necessary employees of the Fort Edward Union Free School District will be hired by the South Glens Falls School District upon completion of the consolidation and upon review of staffing needs based on recommendations from the consultants and recommendations from the building level administrators. All Fort Edward Union Free School District employees will be compensated based on years of service and compensation outlined in the appropriate bargaining unit contracts currently in place in the South Glens Falls School District.*
 - *Accrued sick time for Fort Edward Union Free School District employees hired by the South Glens Falls School District will be carried over by the employee.*
 - *Health insurance benefits for faculty and staff will be followed as outlined in the appropriate bargaining unit contract within the South Glens Falls School District. The current benefits carried by the contracts within the Fort Edward*

Union Free School District will no longer be applicable after the consolidation is completed.

- *Any faculty hired by the South Glens Falls School District will be placed on the salary schedule based on their years of service.*
- *Unemployment insurance will be paid to any eligible employee according to the regulations outlined by NYS.*
- *Any eligible employee will be placed on the Preferred Eligibility List as outlined by NYS.*

4. *Board Membership - Upon successful annexation vote and official annexation, as per law, current Fort Edward School District Residents become SGF CSD Residents and are eligible to run for the school board of the SGF District. In the case that no residents from the former Fort Edward District area are successfully elected to the SGF Board, the SGF Board will appoint two advisory members from the former Fort Edward District area to participate as non-voting members of the SGF Board, as allowed by law, for a period of two years.*

The study began in earnest on November 2, 2020 with an initial meeting of the advisory committee. This report represents the culmination of the consultants’ 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 and extra-curricular), facilities, transportation, staffing, and finances. This report also contains recommendations for consideration should residents of both the Fort Edward Union Free School District and South Glens Falls Central School District approve this annexation.

Over time, this study emerged as one that was quite unique in its process. When the study began, it was anticipated that the following schedule would be followed.

Date: 2020-2021	Topic	Location
November 2	Organization, Overview, and Enrollment Projections	Fort Edward
November 23*	Instructional/Extracurricular Program	SGF High School
December 21*	Facilities/Transportation	Fort Edward
January 11*	Staffing	SGF Middle School
February 22	Finances	Fort Edward
April 12*	Review/React to Draft Final Report	SGF Tanglewood
*Meetings with building tours beginning at 5:15		

This schedule was designed to alternate the location of meetings between the two study districts and to offer building tours prior to each meeting. Then COVID-19 regulations impacted the schedule. The December, January, and February meetings were held virtually. The building tours associated with those meetings were not held. The April 12 meeting was moved to June 14 and was held in Fort Edward with a tour preceding the meeting.

There was one other event that occurred which resulted in the movement of the April 12 meeting to June 14. Throughout the course of this study, discussions had regularly occurred about the financial crisis that had faced the Fort Edward school district. Failed budgets, program cuts, staff reductions, and loss of property value all had impacted Fort Edward in a negative way and had been regularly reflected throughout this study. However, after the February 22, 2021 meeting, an article appeared in the local newspaper stating that Fort Edward was preparing its 2021-22 budget which included the reinstatement of four elementary teaching positions, six part-time secondary teachers, and six teaching assistant positions. In addition, all athletic and extra-curricular programs that had been eliminated in the 2020-21 budget were being reinstated. These additions to the budget were not expected by the consultants or the advisory committee members and were quite contrary to the picture of Fort Edward that had been painted during this study. Rather than simply completing the study with the data that had been used up to the February 22 meeting, district leaders and the consultants decided to reschedule the April 12 meeting to June 14 in order to include the implications of these changes should the districts' budget votes be successful on May 18, 2021.

Both of the school districts' budgets were approved by the voters on May 18. In addition to the Fort Edward changes that are reflected in the previous paragraph, South Glens Falls reduced one special education and two elementary teaching positions and added a Director of Human Resources position.

In conducting this study, the consultants examined data from the 2018-19, 2019-20 and, in some cases, the 2020-21 school years. The study took a "snapshot" of the conditions that existed in Fort Edward and South Glens Falls at these points in time. In general, the 2020-21 school year was used to gather data for the study. However, where COVID impacted situations that resulted in atypical data, the 2019-20 school year was used as well. Where appropriate, the changes in budgets that occurred as a result of the May 18 budget votes are also included in this study.

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

Program and Enrollment

- What are the enrollment historical patterns and projections for each district and how might these projections affect future program offerings?
- What programs does each district offer the other if they were to merge today?
- Might new academic and extracurricular programs 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?

Facilities and Transportation

- What should be the configuration of the facilities by grade level?
- What is the status of the existing physical facilities?
- What other facilities options should be considered and what are the implications (cost, travel, space, etc.) for each?
- What is the longest bus run (distance/time) for a student in each district today?
- If existing facilities were used, how long would it take to reach each one?
- Would additional bus runs be feasible to cut down on travel time?
- Would one or two bus facilities be recommended?
- What would be the advantages/disadvantages to combining the transportation fleet, staff, inventory, or purchasing?

Staffing

- What might happen with disparate pay scales?
- What major provisions exist in present contracts and how do they compare? Are there significant language differences in contracts?
- 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, or long term fiscal stability?
- 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?

This report is written with a clear understanding that things will change. As school leaders look to the future, they can use this study as a starting point but will have to adjust as a result of economic conditions and increased demands from the state. Table 1.1 that follows provides preliminary data about the two districts.



Table 1.1 Background Information on the Study Districts		
	Fort Edward	South Glens Falls
Board of Education	Thomas Roche, President Anita Tripp, Vice President Joseph Carroll Ella Collins James Donahue Christina Durkee Christopher Miles Daniel Shiels Todd Tyler	William Elder, President John Farrell, Vice President Dr. Christine Dawson Roger Fedele Kimberly Henkel Lisa Hogan Thomas Kurtz Kevin Ostrander Jeff Riggi
Superintendent	Daniel Ward	Kristine Orr
2019-20 Enrollment	465*	3,024*
Area of District	3.1 square miles	65.8 square miles
BOCES	Washington-Saratoga-Warren- Hamilton-Essex	Washington-Saratoga-Warren- Hamilton-Essex
Transportation Aid Ratio**	.900	.697
BOCES Aid Ratio**	.784	.636
Building Aid Ratio**	.923	.795
Combined Wealth Ratio**	.422	.695
True Value Tax Rate 2020-21	\$21.37	\$15.66
Grade Level Configurations	Pre-K-5, 6-8, 9-12	Pre-K-5, 6-8, 9-12
Economically Disadvantaged***	53%	38%
White***	90%	91%
Hispanic or Latino***	5%	4%
Black or African American***	1%	1%
Asian***	0%	1%
Multi-Racial***	4%	3%
NOTE: *Enrollment numbers include non-graded students and Pre-Kindergarten students. **Data obtained from 2020-28 state aid output reports from SED. ***2018-19 data from SED.		

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

This merger study has been about the annexation of Fort Edward by South Glens Falls. In an annexation, one school district (Fort Edward) is dissolved and absorbed by the other district

(South Glens Falls). Should the Fort Edward and South Glens Falls 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.

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

South Glens Falls would inherit all of the Fort Edward property as well as the contractual obligations that existed prior to the merger. The South Glens Falls Superintendent would continue as the superintendent of the new school district. The BOCES District Superintendent can serve as a valuable resource for the board of education in the merger process.

Newly merged school districts come into formal operation on July 1 of a given year. The consultants are quite confident that, should a merger take place, the steps outlined above can be accomplished for a new school district to be formed by July 1, 2022.



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, transportation, 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 the most reliable tool available and the most frequently used projective technique for making short-term school enrollment projections. To calculate enrollment projections, the following data and procedures are used:

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

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

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

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

Since estimating births introduces a possible source of error into the model, enrollment projections are most accurate when existing data on live residential births can be used. Live birth

data is currently available from the New York State Department of Health for both school districts from 2009 through 2018. Enrollment projections are therefore most accurate for three to five years into the future for the elementary grades.

The methodology used in this study was an extrapolation of kindergarten enrollment cohorts from live birth data from the two school districts. Live birth data for Fort Edward and South Glens Falls from 2009 to 2018 are shown in the following table.

Table 2.1			
Number of Live Births, 2009 – 2018			
Calendar Year	Fort Edward	South Glens Falls	Total
2009	49	221	270
2010	45	221	266
2011	40	188	228
2012	51	197	248
2013	38	186	224
2014	41	221	252
2015	53	206	259
2016	25	187	212
2017	40	190	230
2018	53	166	219

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 Fort Edward and South Glens Falls can now be projected through the 2027-28 school year. Tables 2.2 and 2.3 on the following pages present the projected enrollments for both of the study districts.

Table 2.2 Fort Edward Enrollment History and Projections													
Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Birth Data	45	40	51	38	41	53	25	40	53	42	42	42	42
K	38	32	44	42	41	24	34	21	33	44	35	35	35
1	43	43	32	40	38	45	24	34	21	33	44	35	35
2	49	37	37	29	36	31	39	21	30	18	29	38	31
3	37	46	43	33	28	32	30	38	20	29	18	28	37
4	42	37	47	38	29	28	31	29	36	20	27	17	27
5	34	41	34	43	38	30	27	30	28	35	19	27	16
6	37	34	41	25	40	38	28	25	28	26	33	18	25
7	40	34	34	35	22	29	33	25	22	24	23	29	15
8	40	42	32	29	33	28	29	34	25	22	25	23	29
9	31	42	40	35	32	27	28	29	34	25	23	25	23
10	35	28	33	34	33	27	23	24	25	29	22	19	21
11	36	37	27	34	33	29	26	23	24	25	29	21	19
12	32	30	35	26	34	28	27	24	21	22	23	26	19
Total K-12	494	483	479	443	437	396	380	357	347	352	348	340	333
K-5 Total	243	236	237	225	210	190	185	173	168	178	172	180	180
6-12 Total	251	247	242	218	227	206	195	184	179	174	176	160	153
NOTE: From 2024-25 to 2027-28 live births are the average of the previous five years. Consequently, from 2024-25 to 2027-28 the early grade enrollments are quite speculative.													

Table 2.3													
South Glens Falls Enrollment History and Projections													
Grade	2015 -16	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27	2027 -28
Birth Data	221	188	197	186	211	206	187	190	166	192	192	192	192
K	231	245	237	208	203	190	224	203	207	180	209	209	209
1	248	229	215	238	195	202	183	215	195	198	173	201	201
2	255	250	231	214	220	205	202	182	215	195	198	173	200
3	248	248	246	237	198	213	200	197	178	209	190	193	169
4	239	240	255	232	225	197	208	195	192	174	204	186	189
5	202	239	240	261	226	226	197	208	195	192	174	205	186
6	242	202	243	234	247	222	222	194	205	192	189	171	201
7	251	242	199	244	241	249	223	224	195	206	193	190	172
8	232	253	247	193	237	238	247	221	222	193	204	192	188
9	246	237	254	247	205	234	242	251	225	225	196	207	194
10	245	231	235	240	243	197	226	233	242	217	217	189	200
11	246	234	210	232	229	240	189	216	223	232	208	208	181
12	251	241	234	208	215	218	233	183	210	217	225	201	202
Total K-12	3136	3091	3046	2988	2884	2831	2794	2722	2702	2630	2580	2524	2491
K-5 Total	1423	1451	1424	1390	1267	1233	1213	1200	1181	1149	1148	1165	1152
6-8 Total	725	697	689	671	725	709	692	639	622	591	586	552	561
9-12 Total	988	943	933	927	892	889	889	883	899	890	845	806	777
NOTE: From 2024-25 to 2027-28 live births are the average of the previous five years. Consequently, from 2024-25 to 2027-28 the early grade enrollments are quite speculative.													

The K-12 student enrollment in Fort Edward has decreased since 2015-16. The overall decline from 2015-16 to 2020-21 is -19.8%. The K-12 enrollment in South Glens Falls has declined since 2015-16 with an overall decrease from 2015-16 to 2020-21 of -9.7%. The enrollment decline equates to 98 students (494 to 396) in Fort Edward and 305 students (3,136 to 2,831) in South Glens Falls. This pattern of decline is generally the norm for upstate New York school districts. The elementary (K-5) enrollments in both districts have declined during this time period; Fort Edward by -21.8% (243 to 190) and South Glens Falls by -13.4% (1,423 to 1,233).

1,233). The secondary (6-12) enrollment also decreased in Fort Edward (251 to 206; -17.9%) and South Glens Falls (1,713 to 1,598; -6.7%). Enrollment projections for both districts indicate that the K-12 student enrollment will continue to decrease. Fort Edward is expected to experience a further enrollment decline from 396 students in 2020-21 to 333 students in 2027-28 (63 students, -15.9%). K-12 student enrollment in South Glens Falls is also projected decrease from 2,831 in 2020-21 to 2,491 in 2027-28 (340 students, -12.0%).

Should the districts decide to merge, Table 2.4 shows the projected enrollment of the merged district. If the districts had been merged in 2020-21, the enrollment would have been 3,227. Projections indicate that the enrollment of the merged district would continue to decline to 2,824 (403 students; -12.5%) through 2027-28. It should be noted that the majority of this enrollment decrease would be experienced at the secondary level.

Table 2.4 Combined Enrollment Projections 2021-22 to 2027-28							
	Year						
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
K-12 Total	3174	3079	3049	2982	2927	2864	2824
K-5	1398	1373	1349	1327	1320	1345	1333
6-12	1776	1706	1700	1655	1607	1519	1491

Recently, some parents have chosen to educate their children at home. Some school districts have a large number of home-schooled children and, should these families all decide to discontinue this practice, it could possibly place a strain on the district of residence to welcome them into the public schools. Consequently, it is important to examine the number of these home-schooled students in each of the study districts. Table 2.5 provides a summary of the home-schooled students in Fort Edward and South Glens Falls.

Table 2.5 Number of Home Schooled Students from 2015-16 to 2019-20		
Year	Fort Edward	South Glens Falls
2015-16	24	45
2016-17	14	57
2017-18	10	61
2018-19	8	67
2019-20	9	77
Average	13.0	61.4

The number of home-schooled children in Fort Edward has decreased from 2015-16 through 2019-20 while South Glens Falls has seen an increase in home-schooled students. In the unlikely event that all parents decided to send their children to the local public school, these numbers would have little impact on our enrollment projections.

The number of district resident students in non-public schools is sometimes an important consideration when projecting future enrollments, especially if there is a large number and the possibility of one or more of the non-public schools closing exists with students potentially returning to the public school system. As presented in Table 2.6, the numbers of students in Fort Edward and South Glens Falls are very small and would, therefore, have no impact on our enrollment estimates. These data do not include students attending schools outside of district boundaries as a result of special education placements.

Table 2.6		
Number of Resident Students Attending Non-Public Schools from 2015-16 to 2019-20		
Year	Fort Edward	South Glens Falls
2015-16	3	41
2016-17	2	47
2017-18	3	48
2018-19	1	56
2019-20	2	62
Average	2.2	50.8

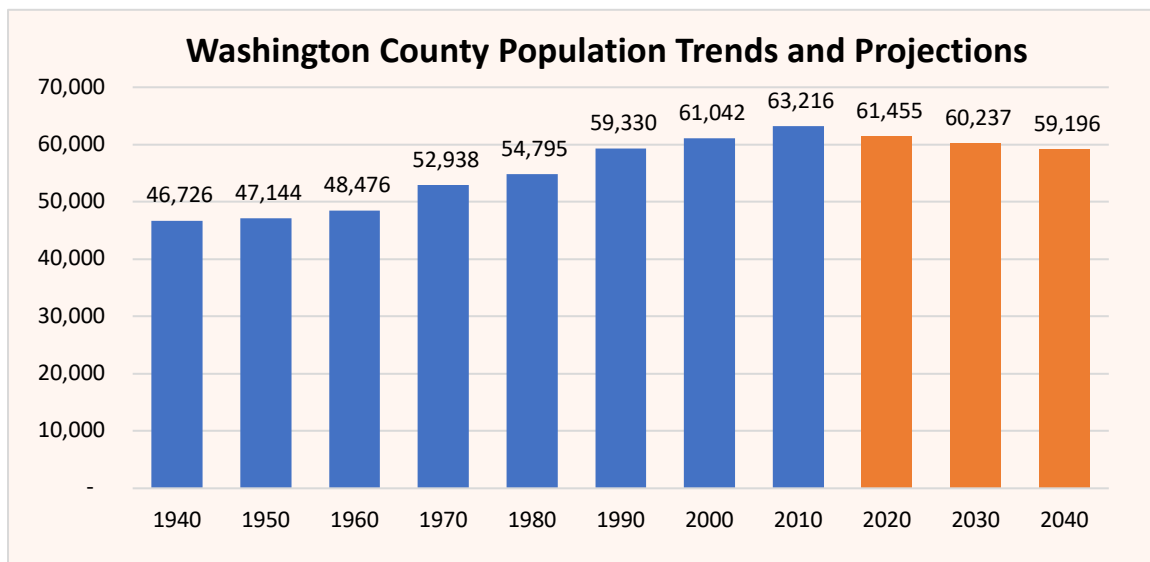
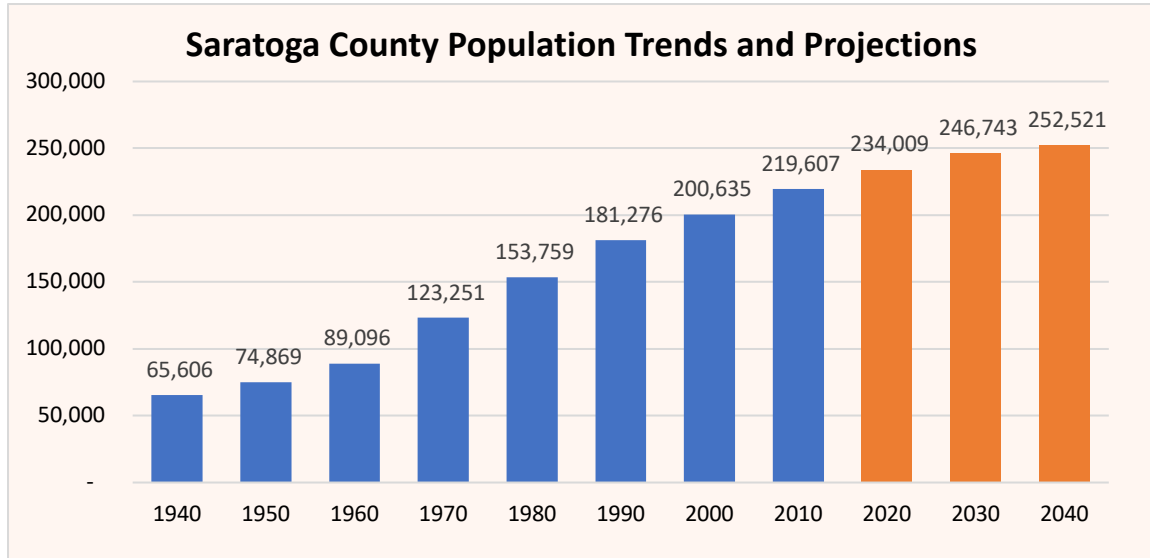
Each district has a Board of Education policy that governs acceptance of non-resident students into the district. The Fort Edward policy (#7132) states that the Board will consider admission of non-resident students as long as “...there is sufficient space to accommodate the non-resident student; no increase in the size of faculty or staff will be necessary; and admittance will not result in the establishment of a new class or section.” The South Glens Falls policy (#5152) states “...the district does not permit non-resident students to attend district schools, with the exception of homeless students who are entitled to attend district schools under the federal and state laws and regulations.” The policy continues, stating “...However, a non-resident student may be admitted to district schools upon payment to the district of the Board-adopted tuition charge, if and only if, in the judgment of the Superintendent of Schools: there is sufficient space to accommodate the non-resident student; no increase in the size of faculty or staff will be necessary to accommodate them; the non-resident student meets the district’s criteria for admission; and the admission of such non-resident student is and continues during the

enrollment period to be in the best interests of the district....” As documented in Table 2.7 below, the number of non-resident students attending each district is small and stable and will, therefore, have no significant impact projected future student enrollments.

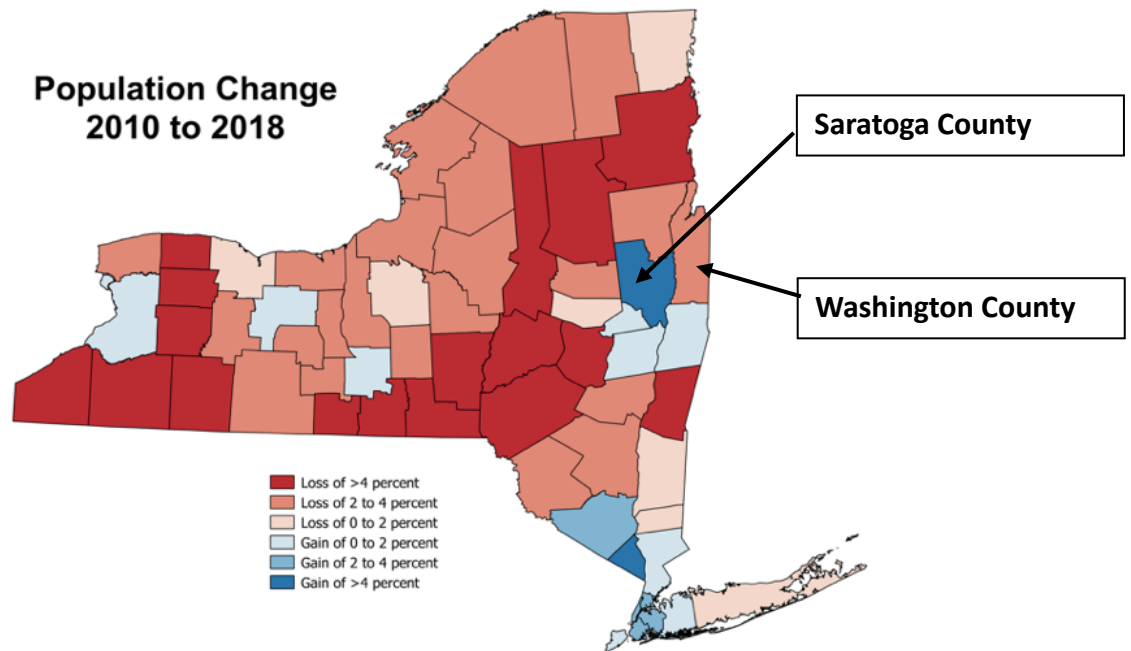
Table 2.7 Number of Non-Resident Students Attending Each District 2015-16 to 2019-20		
Year	Fort Edward	South Glens Falls
2015-16	5	0
2016-17	4	5
2017-18	3	1
2018-19	2	4
2019-20	0	3
Average	2.8	2.6

It is safe to conclude that the number of home-schooled students, non-resident students attending either district, and resident students attending schools (public or non-public) outside of the district are inconsequential so projected student enrollments in Tables 2.2, 2.3, and 2.4 do not need to be adjusted and are best estimates.

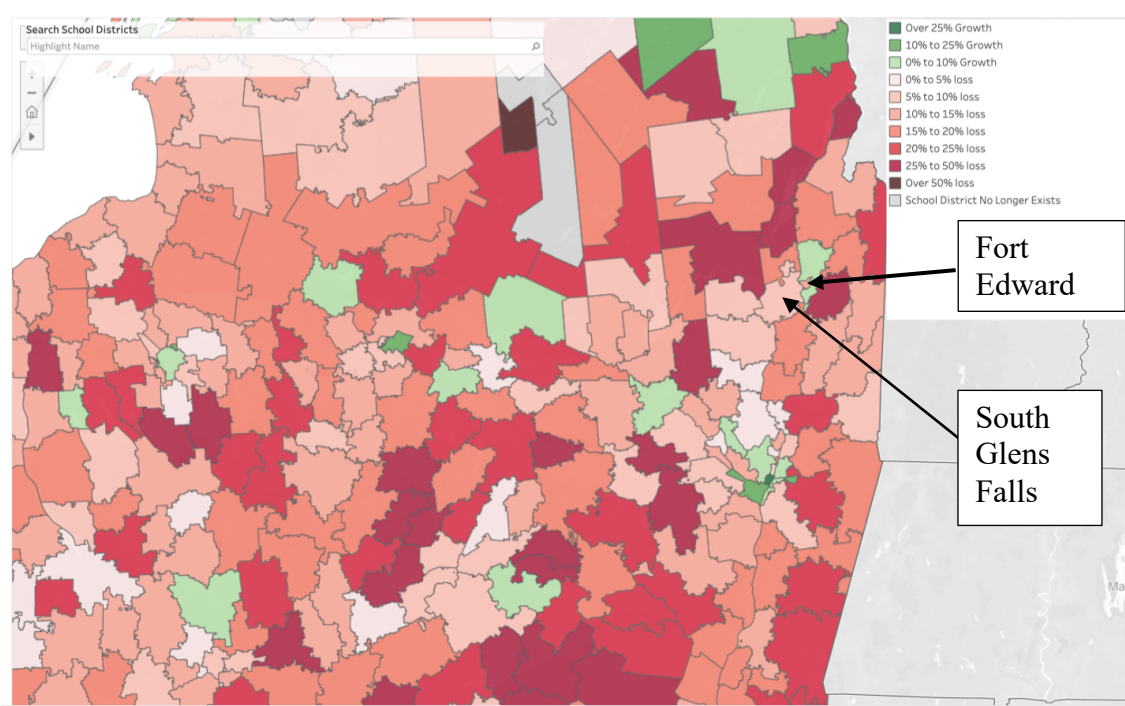
When considering school district enrollment trends, it is also important to consider regional population trends. The Fort Edward district is in Washington County and the South Glens Falls district is in Saratoga County. The following charts illustrate the population history and projections for these counties as documented by the U.S. Census Bureau. Unlike many counties in upstate New York, the population in Saratoga County increased steadily in each decade beginning with 1940 and continuing through 2010. It is projected to continue to increase through 2040. In Washington County, the population has also increased from 1940 through 2010 but is projected to decline slightly over the next several decades. It is important to monitor the actual census data for 2020 once it is released.



The map below examines the population history in New York State counties for each year from 2010 to 2018. The map shows that the population for Saratoga County has increased by more than 4% from 2010 to 2018 while the population in Washington County has declined by between 2-4%.



Lastly, we consider the school district population change from 2008-09 to 2018-19 as compiled by The Empire Center for Public Policy. The population of the Fort Edward district decreased 13.2% during this time period while the population of the South Glens Falls district decreased by 5.1% as shown in the map below.



It has been reported that there are preliminary discussions underway regarding the construction of several new housing developments in the South Glens Falls/Fort Edward area. It is possible that +/- 100 new single family homes could be constructed over the next several years which would impact future school district enrollment. With the facilities currently available and attendance zone policies, the potential enrollment growth could be accommodated should the districts decide to merge.



Chapter 3 Instructional/Extra-Curricular Program

In a study of this sort, it is important to begin by describing the existing grade organization of the two districts. Research on grade configuration is inconclusive as to the one best arrangement. As can be seen from Table 3.1, both districts are organized around a structure that has a grades K-5 elementary program, a 6-8 middle school, and a 9-12 high school. Fort Edward has its students all in one building while South Glens Falls has four elementary schools, a middle school, and a high school.

Table 3.1 Grade Configurations of the Study Districts	
Fort Edward	South Glens Falls
K-5; 6-8; 9-12	K-5 (4); 6-8; 9-12

We now turn our attention to the instructional program at each level of schooling in the study districts. For convenience sake, the following sections are grouped as elementary (K-5) and secondary (6-12).

Elementary School (K-5)

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 3.2 illustrates, the two districts have nearly identical days for their students even though the starting and ending times of those days vary from one building to another.

Table 3.2 Length of Student Day						
Building	Fort Edward			South Glens Falls		
	Start Time	End Time	Length of Day	Start Time	End Time	Length of Day
Fort Edward	8:00	2:32	6' 32"	-	-	-
Ballard	-	-	-	8:50	3:20	6' 30"
Harrison	-	-	-	8:10	2:40	6' 30"
Moreau	-	-	-	8:50	3:20	6' 30"
Tanglewood	-	-	-	9:00	3:30	6' 30"
Middle School	-	-	-	7:35	2:05	6' 30"
High School	-	-	-	7:50	2:25	6' 35"

Staff in the two study districts also have somewhat different workdays as evidenced in table 3.2. The length of the teacher day in Fort Edward is 7 hours and 5 minutes while the teacher day in South Glens Falls is approximately 6 hours and 45 minutes. Should a merger occur, it is reasonable to assume that the length of the teacher workday would decrease by twenty minutes for the current Fort Edward teachers.

Table 3.3 Length of Teacher Day						
Building	Fort Edward			South Glens Falls		
	Start Time	End Time	Length of Day	Start Time	End Time	Length of Day
Fort Edward	7:55	3:00	7' 5''*	-	-	-
Ballard	-	-	-	8:45	3:30	6' 45''
Harrison	-	-	-	8:05	2:50	6' 45''
Moreau	-	-	-	8:45	3:30	6' 45''
Tanglewood	-	-	-	8:55	3:40	6' 45''
Middle School	-	-	-	7:30	2:35	7' 5''**
High School	-	-	-	7:45	2:55	7' 10''**
*On Friday, the teacher workday is 6 hours and 50 minutes						
**On Friday, the teacher workday is 6 hours and 42 minutes in the middle school and 6 hours and 47 minutes in the high school						

Fort Edward offered a Pre-K program in 2019-20 but eliminated that program in 2020-21 for financial reasons. The Pre-K program is being reinstated for the 2021-22 school year. South Glens Falls has a half day Pre-K program that is located in the Moreau Elementary School. Since Pre-K is a voluntary program and the enrollment has the potential to vary significantly from one year to another, analysis of elementary class sizes will examine only grades K-5.

Table 3.4 presents a summary of the elementary school sections and the class size of each section. However, a word of explanation is needed prior to a review of the table. In structuring the data for this study, a decision was made that data from the 2019-20 school year would be used unless either district made a significant change that was made for reasons other than COVID. Such is the case with table 3.4. Fort Edward has faced significant financial challenges. In the face of these financial challenges, the district made substantial changes to its elementary classroom structure for 2020-21 by not only eliminating its Pre-K program but also cutting one section at grades 1, 4, and 5. In these three grade levels, the district went from having two sections at each grade level to one, a reduction of three elementary classroom sections and three elementary teaching positions. This had the effect of raising the average class size of the

elementary sections. As a result, the average elementary class size in Fort Edward is approximately the same as in South Glens Falls. This is the reason that table 3.4 that follows shows 2020-21 data for Fort Edward and 2019-20 date for South Glens Falls.

Table 3.4 Elementary Sections/Section Sizes--76 Sections						
Grade Level	Fort Edward 2020-21*	South Glens Falls-2019-20				Total
		Ballard	Harrison	Moreau	Tanglewood	
Pre-K		-	-	18, 18, 18, 18, 18 (½ day)	-	-
K	21	18, 15, 16	19, 18	18, 20	18, 17, 19, 17	231
1 st Grade	20, 21	17, 19, 17	22, 24	20, 24	19, 19, 17, 19	244
2 nd Grade	14, 16	22, 20, 21	14, 14, 14	20, 20	18, 18, 19, 17	246
3 rd Grade	16, 16	22, 22, 21	18, 16	22, 21	20, 20, 18	224
4 th Grade	28	19, 20, 18	21, 21	21, 21	21, 20, 22, 21	252
5 th Grade	30	21, 22, 22	16, 16, 16	22, 22	18, 17, 19, 17	261
# of Sections w/o Pre-K	9	18	14	12	23	76
# of Students w/o Pre-K	182	352	249	251	430	1,464
Average Class Size	20.2	19.6	17.8	20.9	18.7	19.3
*For the 2021-22 school year, Fort Edward has reinstated 3 elementary teaching positions, 1 at Kindergarten, 1 at 4 th grade, and 1 at 5 th grade. Assuming enrollment numbers remain the same, this would have the effect of reducing the average class size of Fort Edward's elementary school from 20.2 to 15.2.						

Examining the data in Table 3.4 shows that Fort Edward has an average class size of 20.2 for 2020-21. South Glens Falls has numerous sections at each grade level in each of its four elementary schools. In total, South Glens Falls has 67 total sections ranging in size from 14-24 students with the average class size being 19.1. Both districts have elementary classes that are below the state average for common branch classrooms which, in 2014-15 which is the latest data available, was 22.5.

Given the changes that Fort Edward made to its elementary classrooms in 2021-22 (add 1 Kindergarten, 1 4th grade, and 1 5th grade teacher), if a merger was to occur, there does appear to be the potential to merge some elementary classrooms to achieve economy of scale, assuming the 2020-21 enrollments that are shown in table 3.4. For purposes of this study, it will be assumed that four sections can be reduced. This would include the following:

--2nd grade class with 30 students in Fort Edward-move 9 students to Harrison; this would reduce one section of 2nd grade in Fort Edward and would leave the remaining section with 21 students; Harrison would then have three sections of 17 students each.

--3rd grade class with 32 students in Fort Edward-move 10 students to Harrison; this would reduce one section of 3rd grade in Fort Edward and would leave the remaining section with 22 students; Harrison would then have two sections of 3rd grade, one with 23 students and one with 21 students.

--4th grade class with 28 students in Fort Edward-move 6 students to Harrison; this would reduce one section of 4th grade in Fort Edward with 22 students; Harrison would then have two sections of 4th grade with 24 students each.

--5th grade class with 30 students in Fort Edward-move 9 students to Harrison; this would reduce one section of 5th grade in Fort Edward with 21 students; Harrison would then have three sections of 5th grade with 19 students each.

It is also possible that the Fort Edward Elementary School could receive South Glens Falls elementary students should any of the current South Glens Falls buildings be overcrowded.

Based on these assumptions, it would therefore be appropriate to conclude that four elementary sections could be reduced in the merged district, thereby saving four teaching positions.

The heart of every school's instructional program is its core academic curriculum. Table 3.5 summarizes the elementary curriculum in both study districts. Examining this table, we find that there are some similarities in instructional program materials in use such as the New York State Modules in Mathematics. On the other hand, there are some changes that would have to be made for some students. Assuming that the Fort Edward building remains open as an elementary school as noted in the statement of assurances, it is important that there is comparability in curriculum across the grade levels, classrooms, and buildings in the district. This would require

that, should a merger occur, appropriate people would have to develop a plan for standardizing the elementary curriculum across all district buildings.

Table 3.5 Elementary Curriculum		
Curricular Area	Fort Edward	South Glens Falls
Language Arts	<ul style="list-style-type: none"> ○ Reader Workshop ○ Storytown 	<ul style="list-style-type: none"> ○ Phonics-K-2
Writing	<ul style="list-style-type: none"> ○ Writer Workshop ○ Ready NY 	<ul style="list-style-type: none"> ○ Teacher’s College Reading & Writing Workshop Units of Study
Mathematics	<ul style="list-style-type: none"> ○ NYS Modules 	<ul style="list-style-type: none"> ○ NYS Math Modules
Science	<ul style="list-style-type: none"> ○ Mystery Science 	<ul style="list-style-type: none"> ○ Discovery Science Techbook

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

Performance Level Descriptors

Grades 3-8 Assessment System

Level 1-Not Meeting Learning Standards

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

Level 2-Partially Meeting Learning Standards

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

Level 3-Meeting Learning Standards

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

Level 4-Meeting Learning Standards with Distinction

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

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

Table 3.6 NYS English/Language Arts Test Results 2015-16 to 2018-19 Grades 3-8 Percentage of Students Scoring at Each Level								
Level	2015-16		2016-17		2017-18		2018-19	
	Ft. Ed (32)	SGF (471)	Ft. Ed (31)	SGF (514)	Ft. Ed (30)	SGF (546)	Ft. Ed (38)	SGF (490)
1	30%	21%	32%	19%	32%	20%	29%	27%
2	41%	41%	42%	40%	39%	38%	37%	34%
3	24%	28%	22%	31%	24%	32%	25%	27%
4	5%	10%	4%	10%	5%	10%	9%	12%
Overall Proficient*	29%	38%	26%	41%	29%	42%	34%	39%
Overall Proficient*- Washington County	32%	-	36%	-	42%	-	45%	-
Overall Proficient*- Saratoga County	-	48%	-	51%	-	55%	-	56%
Overall Proficient*- NYS	38%		40%		45%		45%	
() Indicates the number of students tested * Overall proficient = the % of students scoring at levels 3 & 4								

Table 3.7 NYS Math Test Results 2015-16 to 2018-19 Grades 3-8 Percentage of Students Scoring at Each Level								
Level	2015-16		2016-17		2017-18		2018-19	
	Ft. Ed (48)	SGF (520)	Ft. Ed (45)	SGF (540)	Ft. Ed (49)	SGF (593)	Ft. Ed (45)	SGF (581)
1	25%	20%	29%	19%	21%	21%	28%	23%
2	30%	35%	32%	35%	31%	29%	30%	28%
3	27%	28%	25%	30%	22%	30%	26%	30%
4	18%	17%	14%	16%	26%	20%	16%	20%
Overall Proficient*	45%	45%	39%	46%	48%	50%	42%	50%
Overall Proficient*- Washington County	35%	-	35%	-	45%	-	48%	-
Overall Proficient*- Saratoga County	-	55%	-	56%	-	60%	-	63%
Overall Proficient*- NYS	39%		40%		45%		47%	
() Indicates the number of students tested * Overall proficient = the % of students scoring at levels 3 & 4								

Based on the performance level descriptors identified prior to tables 3.6 and 3.7, it is the goal of every school district to get all students to levels 3 and 4 where these students are either meeting the learning standards or meeting the learning standards with distinction. The combination of the percentage of students at levels 3 and 4 is shown in the two tables above in the row labeled Overall Proficient.

In examining the two tables above, it is clear that, other than the 2015-16 Math assessment where the Overall Proficient percentage was identical, a greater percentage of students in South Glens Falls achieved levels 3 and 4 than did the students in Fort Edward. While that conclusion is quite clear, caution should be exercised in making too much of this data. First, small districts like Fort Edward can have percentage results that could vary because of the small number of students being tested...two or three students can change the percentage data significantly. Also, some students have decided to opt out from taking the assessments, another factor that can influence the final data. Finally, the variation of proficiency varies greatly across

the state. Given all of these factors and cautions, while the data from the two districts are somewhat similar, it is quite apparent that students from South Glens Falls generally have higher proficiency levels than do the students in Fort Edward.

Grades 6-12

As was done with the elementary schools, we now look at the curriculum and section sizes that exist in the secondary schools in the table that follows. As seen in table 3.8, Fort Edward has two sections of English 6, one with 14 students and one with 15 students; South Glens Falls has twelve sections of English 6 with class sizes ranging from 25 to 29 students. The final column shows the number of sections that could possibly be eliminated because of the efficiency achieved by merging the two middle schools and the two high schools. These figures were obtained by merging the Fort Edward students into the various sections of South Glens Falls courses while maintaining approximately the same class sizes that currently exist in South Glens Falls. It is further assumed that all courses that are currently offered in both districts would continue to be offered in the merged district, regardless of the current enrollment in those classes. Table 3.8 that follows provides this data for all courses offered in both districts in grades 6-12.

Table 3.8			
7-12 Course Offerings by Section-2019-20			
Course	Fort Edward	South Glens Falls	Possible Section Reductions
ENGLISH			
English 6	14, 15	27, 26, 29, 27, 27, 25, 25, 26, 26, 28, 26, 29	1
English 7	13, 12	25, 22, 23, 25, 23, 26, 24, 26, 25, 25, 6	1
English 8	17, 11	25, 23, 21, 24, 21, 25, 23, 24, 25, 25, 11	1
English 9	14, 13	14, 25, 14, 25, 25, 25, 24, 25, 12	1
English 9-Honors		25, 16, 13	
English 10	16, 19	25, 26, 26, 13, 15, 17, 25, 8	1
English 10-Honors		24, 24, 24, 25	
English 11	14, 14	19, 24, 12, 18, 19, 24, 25, 9	1
English 12-Mythology		22, 12, 25	
English 12-Creative Writing		14	

English 12-Adirondack/Saratoga Lit		15, 26	
English 12-Film as Literature		23, 25, 17	
English 12-Honors	1		
Public Speaking	12		
Creative Writing	8		
Introduction to College Writing-SUNY	5	17	1
Writing In & About Literature-SUNY	5	17	1
English Language & Composition-AP		22, 22, 19, 20	
English Literature & Composition-AP		24, 25, 20	
American Literature 1-SUNY		1	
American Literature 2-SUNY		1	
English-SAT Prep		5, 4, 1	
Library Skills	6, 14, 20		
ELA AIS 6	6	9, 8, 7, 8, 4, 1, 1	
ELA AIS 7	8	7, 6, 6, 6, 5, 4, 6	
ELA AIS-8	3	6, 4, 1, 4, 4, 7, 4	
Regents Prep-English	8		
English As A Second Language		1, 1, 2	
Life Skills ELA	5	14	
Life Skills Reading		15	
SOCIAL STUDIES			
Social Studies 6	15, 20	26, 29, 30, 27, 27, 25, 27, 27, 25, 27	1
Social Studies 7	12, 13	25, 23, 27, 25, 24, 25, 23, 25, 26, 25, 2	1
Social Studies 8	11, 17	26, 25, 24, 26, 24, 25, 24, 24, 25, 24	1
Global History 1	15, 16	26, 25, 16, 26, 17, 12, 16, 11	2
Global History 1-Honors		21, 15, 22	
Global History 2	18, 13	26, 27, 28, 23, 20, 21, 26, 8	1
Global History-AIS		3, 5	
US History & Government	16, 12	27, 27, 20, 27, 29, 27, 27	1
US History-AP	4	9, 18, 12	1
US History-AIS		2, 2	
US Government & Politics-AP		15, 17, 23	
Participation in Government-1/2 year	18, 12	20, 23, 26, 26, 23, 25, 11	1
Economics-1/2 year	18	20, 23, 26, 26, 23, 25, 11	1
World History-AP		24, 25, 24	
Psychology		23	
Child Psychology		27	

Psychology-SUPA	2		
Psychology-AP		14, 11	
Principles of Sociology-SUNY		1	
Performance Psychology		20, 20	
Ethics & Social Responsibility		6	
Principles of Sociology-Distance Learning	1, 3		
Legal Environment of Business 1	1		
History of Fort Edward	11		
History of the Holocaust		1 (On-Line)	
World War II	15		
Sports in History	6		
Sports & Society		19	
Regents Prep-History	10		
Life Skills Social Studies	5	6	
Life Skills Community Skills		6	
MATH			
Math 6	15, 13	26, 27, 29, 25, 27, 27, 26, 26, 26, 26	1
Math 7	11, 6	23, 19, 20, 22, 23, 20, 22, 24	1
Math 8	11, 9	22, 21, 21, 18, 25, 25, 25, 22, 13	1
Math 7/8	7		
Pre-Algebra		23, 25, 23	
Foundations in Algebra		13	
Algebra A1	19	20, 13	1
Algebra A2	15	21, 14, 12	1
Algebra	6, 8	28, 21, 24, 17, 21, 17	2
Algebra with Lab*		8, 14, 14, 22	
Financial Algebra		25, 15	
Foundations in Geometry		27, 28	
Geometry	11, 7	27, 24, 23	1
Geometry with Lab*		17, 15	
Geometry-Honors		20, 20	
Algebra 2/Trig	12	16, 25, 22	1
Algebra 2/Trig with Lab*		10, 17	
Algebra/Trig-College	1		
Foundations in Pre-Calculus		20	
Advanced Algebra/Trigonometry-MST		27, 23, 23	
Pre-Calculus	5	26, 19, 18, 19	1
Pre-Calculus-College	1		
Calculus	6		
Calculus 1-SUNY	1	20, 15	1
Calculus 2-SUNY		18, 10	

College & Career Math	17		
AIS-Jr Hi Math	5, 8, 8		
Math AIS		8, 1	
Consumer Math		1	
Topics in Math		14, 16	
Math-SAT Prep-Independent Study		2, 1, 1	
Computer Science 1		10	
Computer Science 2		9	
Computer Science-AP		5	
Introduction to Statistics		13	
Principles of Marketing-College	1		
Applied Math-Clean Technologies	2		
Personal Finance		25, 23, 16	
Life Skills Math		15	
Math AIS 6	6	10, 10, 9, 7	
Math AIS 7	8	8, 6, 7, 5, 5	
Math AIS 8	5	3, 4, 5, 4, 6, 7	
College & Career Ready Math	17		
SCIENCE			
Science 6	20, 15	29, 26, 29, 25, 27, 27, 25, 27, 27, 27	1
Science 7	13, 12	27, 25, 24, 25, 23, 26, 24, 25, 25, 24, 2	1
Science 8	11, 17	24, 23, 24, 26, 20, 25	1
Earth Science*	14, 14	27, 27, 20, 26, 28, 24, 25, 23, 20, 16, 8	1
Living Environment (Biology)*	6, 15, 13	28, 17, 14, 14, 26, 26, 12, 26, 27, 26, 26	3
Biology-AP*		23, 19	
Anatomy & Physiology	1	26, 13	
Chemistry*	12	17, 16, 15, 19	1
Chemistry-MST*		27, 23, 23	
Forensic Chemistry-SUPA		21, 27	
Foundations in Chemistry		10	
Physics*	6	18, 12, 13	1
Astronomy	17	4	1
Modern Cosmology		4	
Marine Science		9, 6	
General Science		10	
Survival Science		24, 26	
Electrical Theory/Energy-College	1		
Intro to Wind Power-College	1		
Practical Forensics		27, 27	
Environmental Science	2		

Regents Prep-Science	9, 5		
Science-AIS		2, 2	
Life Skills Science	5	6	
FOREIGN LANGUAGE			
Spanish 6	21, 15		
Spanish 7-1/2 year	14, 12		
Spanish 1-A		11	
Spanish 7		23, 23, 24, 23, 24, 23, 22	
Spanish 1	12, 16	30, 18, 27, 25, 17, 18, 25	1
Spanish 2	13	26, 17, 19, 24, 12	1
Spanish 3	15	24, 11, 14, 11, 12	1
Spanish 4		10, 20	
Spanish 5		10, 7	
Spanish IB		1	
French 7		22, 20, 24	
French 1-B		2	
French 1		27, 27, 9	
French 2		21, 14	
French 3		19, 14, 18	
French 4		13, 14	
French 5		8	
BUSINESS			
Business Communications-SUNY		12	
Intro to Personal Economics-SUNY		20	
Business & Personal Law		15, 20	
Sports & Entertainment Marketing		25, 23	
Hospitality & Tourism		15	
TECHNOLOGY			
Technology 7-1/2 year	14, 11		
Technology 8	17, 11	28, 26, 24, 25, 23, 27, 20, 24, 25, 25	
Junior High Computers	20, 15, 13, 17		
Design & Drawing for Production	11		
Wood Tech-1/2 year	16		
Wood Tech 2-1/2 year	9		
Robotics	9		
Intro to Computing & Information Systems	1		
Programming & Logic-College	1		
Advanced Media Workshop-College	1		
Independent Study-Technology	2		
Digital Video Editing-College	1		

Intro to Engineering Design-PLTW		23, 14, 16, 15	
Computer Science Essentials-PLTW		14	
Civil Engineering & Architecture-PLTW		24	
Digital Electronics-PLTW		19	
Principles of Engineering-PLTW		14, 13, 15	
Computer Integrated Manufacturing-PLTW		8	
Innovation Zone		9	
Biotechnology		15	
Advanced Manufacturing-Independ. Study		1	
Life Skills Tech		6	
MUSIC			
Music 6-1/4 yr.	15, 20	25, 25, 27, 27, 24, 25, 25, 27, 20, 19, 21, 1	1
Music 8		25, 25, 28, 27, 22, 25, 24, 23	
Music in Our Lives	3		
Music Theory		8	
Junior Band	13		
High School Band	18		
Band 6	13	59	
Orchestra 6		42	
Band 7/8	13	64	
Orchestra 7/8		55	
Concert Band	23	40	
Orchestra		56	
Chamber Orchestra		13	
Jazz Band		12	
Broadway Performances		16	
Vocal Point		15	
High School Chorus	27		
Junior Chorus	19		
Choir 6	19	41, 36	
Choir 7/8		71 in 7 + 64 in 8	
Choristers		48	
Choraliers		47	
Introduction to Theater Arts		21	
History of Rock		23	
Life Skills Music		6	

ART			
Art 6-1/4 yr.		24, 25, 27, 27, 19, 19, 21, 25, 25, 27, 26	
Art 7-1/2 yr.	12, 13	25, 25, 25, 26, 26, 24, 24, 25, 25, 25	1

Art 8-1/2 year	17, 10		
Studio in Art	16	19, 20	1
Studio in Art		23, 24, 20, 22, 15	
Art-AP		10, 12	
Experimental Art		8	
Drawing 1-1/2 year	2, 3, 2		
Drawing		15, 22, 22	
Advanced Drawing-1/2 yr.	7		
Advanced Drawing		17, 21	
Painting 1-1/2 year	2, 3, 2		
Painting		12	
Advanced Painting-1/2 yr.	1, 1		
Ceramics	4	15, 7	
Advanced Ceramics		14, 6	
New Media		13	
Advertising Design	4		
Introductory Photography-College-1/2 yr.	1		
Digital Photography		17, 9	
Graphic Arts-College-1/2 yr.	1		
Graphic Arts II-College	1		
Independent Study-Art	1		
PHYSICAL EDUCATION, HEALTH & HCS			
Adventure & Outdoor Skills		14, 23, 23	
Peak Performance		23, 22, 28, 28	
Independent Study-Physical Education	3, 2		
Adaptive Physical Education		8	
Physical Education-Independent Study		2	
Health 7-1/2 year			
Jr Hi Health	16, 20	9, 27, 26, 27, 25, 19, 22, 20, 26, 26, 25, 24	1
HS Health-1/2 year	13, 16	17, 19, 23, 26, 24, 24, 22, 27, 9, 27, 17	1
Home & Career Skills 7-1/2 year	18, 20		
Home & Career Skills 8-1/2 year	13, 17		
Home & Career Skills 7		26, 23, 26, 26, 25	
Food & Nutrition	12		
International Foods	12		

OTHER			
Freshman Seminar/Academy	1	16, 12	
Employability Skills		15	
Reconnecting Youth		12, 4, 8	
ATP-Pre-GED		2	

Internship		9, 1	
Resource Room	2, 2, 6, 5, 1, 4, 4, 2	5, 6, 6, 4, 1, 5, 5, 4, 5, 4, 3, 5, 3, 1, 1, 4, 5, 1, 1, 4, 4	
Support Period	1, 2		
1. *Indicates classes that have labs 2. Does not include study halls, credit recovery, general physical education, or RTI classes			

Table 3.8 above shows the courses and the section sizes for the middle/high school academic programs. The districts offer a similar academic program in the core academic areas. As expected, however, beyond the core program, South Glens Falls, being the larger district, offers a far more comprehensive academic program. South Glens Falls offers more core electives, a second language with French, a business curriculum, a high level engineering program called Project Lead the Way, and more arts options than does Fort Edward. It should also be noted that for the vast majority of classes, the class sizes in South Glens Falls are larger than the class sizes for similar courses in Fort Edward at the secondary level.

In addition, it should be noted that, due to budget cuts in 2020-21, Fort Edward has reduced the grades 8 and 9 sections to 1 and transitioned Family and Consumer Science to extra technology. This does not mean that Fort Edward is doing anything wrong with its academic program; larger high schools always have a broader array of courses than do smaller high schools. In addition, the financial challenges currently facing Fort Edward are having a significant impact on reducing the program that the district is able to offer.

For purposes of this study, it is assumed that all courses currently offered in each district would continue and other courses would be added. A merger would provide the potential for a greater number of options than would otherwise exist in either of the two individual middle/high schools in the future. This assumption is consistent with the Statement of Assurances that seeks to “expand and enhance the academic program and educational opportunities offered to students.”

In addition to the courses listed in table 3.8, high school students from both districts have access to a wide array of Career and Technical Education courses from their local BOCES, the Washington-Saratoga-Warren-Hamilton-Essex BOCES. Table 3.9 which follows shows the number of students from each of the districts who took CTE courses at BOCES in 2019-20.

Table 3.9 Enrollment in BOCES Career & Technical Education Courses-2019-20		
	Fort Edward	South Glens Falls
Junior Class		
No. of Students in Junior Class	33	229
No. of Students in BOCES CTE	8	47
Senior Class		
No. of Students in Senior Class	34	215
No. of Students in BOCES CTE	12	36
Total		
# of Juniors and Seniors in BOCES CTE Courses	20 of 67	83 of 444
% of Juniors & Seniors in BOCES CTE Courses	29.9%	18.7%

In looking at table 3.9 above, it is apparent that juniors and seniors from both districts take advantage of Career and Technical Education courses at the WSWHE BOCES. Approximately 30% of the juniors and seniors in Fort Edward and nearly 19% of the juniors and seniors in South Glens Falls spend half of their school days on the BOCES campus taking CTE courses.

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

Table 3.10 Grades 9-12 Section Sizes with Fewer Than 10 Students*						
Course Area	Fort Edward			South Glens Falls		
	Number of Courses	Number of Sections	Number of Sections with Fewer than 10 Students	Number of Courses	Number of Sections	Number of Sections with Fewer than 10 Students
English	9	12	5	16	55	7
Social Studies	13	18	6	17	59	5
Math	13	15	9	26	57	6
Science	10	14	8	15	48	6
LOTE	3	4	0	14	37	4
Business	0	0	0	5	7	0
Technology	9	9	7	10	15	1
Music	3	3	1	11	11	1
Art	11	16	15	10	23	4
PE & Health	2	4	2	5	9	2
Foods	2	2	0	0	0	0
TOTAL	75	97	53 (54.6%)	129	321	36 (11.2%)

*Does not include AIS, ESL, Resource Room, Credit Recovery, RTI, or Life Skills Classes

As seen in Table 3.10, Fort Edward has 54.6% of its classes with fewer than ten students while South Glens Falls has 11.2.% of its classes that have fewer than ten students. Classes with fewer than ten students rarely occur in the core academic classes. Rather, these small classes occur in some specials and in elective courses. While there is nothing inherently wrong with small class sizes, the challenge for small districts is how long they can maintain these course offerings with so few students enrolled, especially given the fiscal realities that school districts in New York State face today and, in particular, with the financial challenges that currently confront Fort Edward. When finances are limited and reductions have to be made, classes with very low enrollments are often the first things to be cut. Over time, this has the effect of reducing the number of opportunities for students.

Table 3.10 also shows that South Glens Falls offers its students 129 different courses while Fort Edward has 75 offerings. Again, this is very consistent with the research that larger high schools are able to offer a greater array of courses to its students than are smaller high schools.

While a smaller number of electives and the number of classes with small enrollments is a reality for Fort Edward, it should again be emphasized that the district is not doing anything

wrong; this is simply the effect of a small school district managing declining enrollments in a time of fiscal challenges. However, it is also quite possible that this trend will continue into the future unless the school district and the community commit to a new direction for its young people. This new direction may or may not include merger, but a new direction will necessitate reinstatement and expansion of options for students as well as the financial support from the community to support this new direction.

Finally, it should be noted that Fort Edward will be adding secondary teachers to the budget for 2021-22 (FTE=Full Time Equivalent). These additions will include the following:

- English-0.67 FTE
- Social Studies-0.67 FTE
- Science-0.67 FTE
- Music-0.67 FTE
- Health-0.67 FTE
- Math-0.80 FTE

What the impact of the addition of these positions will be has yet to be determined. The district is adding secondary teaching positions at the same time that the student enrollment is decreasing. Will more courses be added to the curriculum? If so, the percentage of classes with fewer than ten students will probably increase. Will the same number of classes be offered? If so, the class sizes for Fort Edward will become even smaller. Will the funding for these additional secondary teaching positions as well as the six teaching assistant positions that are being added to the 2021-22 budget be sustainable over time? These answers are not available at the time of this writing but will have a significant impact on the operation of the district in the future, whether or not it is merged.

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 the sections of classes identified in table 3.8 for the middle school and the high school, at least three opportunities potentially exist for the merged district. First, is it possible to replace those sections with additional courses, thereby increasing the program opportunities for students? Second, can class sizes be reduced? Finally, by reducing the number of sections, is it possible to reduce staff by attrition and thereby reduce budget expenses? Table 3.11 that follows is extracted from Table 3.8 and shows the number of sections of courses that could potentially be reduced in a merged district.

Table 3.11 Approximate Number of MS/HS Section Reductions by Discipline	
Curriculum Area	# Of Section Reductions
English	8
Social Studies	10
Math	11
Science	10
Spanish	3
Business	0
Technology	0
Music	1
Art	2
Health	2
Total	47

In summary, should the two school districts merge, it would be reasonable to assume that approximately 45-50 sections of courses could be freed up at the middle/high school level. This reduction could occur without any current courses from either district being eliminated. This would provide the opportunity to add new courses, reduce class sizes, or reduce staff and, as a result, cut expenses. It is quite possible that, should a merger occur, it will be some combination of these options that will be implemented.

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 3.12 that follows provides this data for all students on high school Regents examinations. The incomplete nature of this table is due to the state's phase in of the Regents examinations developed from the common core curriculum.

Table 3.12 Student Performance on State Regents Examinations							
Exam	Year	# of Students Taking Exam FE/SGF	% at Level 1 (0-54) FE/SGF	% at Level 2 (55-64) FE/SGF	% at Level 3 (65-77) FE/SGF	% at Level 4 (78-84) FE/SGF	% at Level 5 (85-100) FE/SGF
English	16-17	35/247	6/4	3/4	29/27	23/19	40/45
English	17-18	36/218	8/7	11/6	39/22	19/21	22/44
English	18-19	32/239	3/5	3/6	47/21	9/21	38/48
Algebra	16-17	34/256	0/3	12/7	44/36	32/28	12/26
Algebra	17-18	40/283	8/6	5/12	63/38	20/23	5/20
Algebra	18-19	33/235	9/8	9/8	27/38	30/25	24/21
Geometry	16-17	22/178	0/6	12/12	44/43	32/25	12/14
Geometry	17-18	28/214	18/8	4/8	57/39	18/14	4/30
Geometry	18-19	22/197	9/2	5/4	68/34	9/23	9/37
Algebra 2	17-18	13/147	0/5	15/9	38/34	38/20	8/33
Algebra 2	18-19	13/154	0/5	15/7	54/40	23/24	8/24
Global Hist	17-18	11/146	73/18	9/10	18/31	0/42	n/a
Global Hist	18-19	33/229	9/8	24/12	39/37	21/30	6/14
US History	17-18	33/218	6/5	9/9	55/30	30/56	n/a
US History	18-19	31/233	3/9	23/7	45/40	29/44	n/a
Biology	17-18	45/281	11/10	13/8	60/37	16/46	n/a
Biology	18-19	36/244	6/6	6/7	64/42	25/45	n/a
Earth Sci	17-18	27/266	22/5	7/6	33/37	37/52	n/a
Earth Sci	18-19	33/219	18/6	18/9	42/39	21/46	n/a
Chemistry	17-18	9/148	0/6	33/20	67/53	0/21	
Chemistry	18-19	10/188	0/10	10/18	70/56	20/16	n/a

Table 3.12 shows the performance of high school students from both districts on state Regents examinations. It goes without saying that the goal of any school district is to get as many students as possible to score at the highest possible levels on these state assessments. In examining the data in the table at the lower levels, there are times when more Fort Edward students score below 65 and there are times when more South Glens Falls students score below 65. Likewise, at the middle ranges, there are times when more Fort Edward students score higher than South Glens Falls students, and vice-versa. However, when examining the percentage of students who score above 85 on these exams, it is quite consistent that the South Glens Falls students perform at a higher level than the Fort Edward students. These differences can be seen

in most cases from year to year and from exam to exam. Looking at the big picture portrayed by the table, however, the high school student performance on Regents exams is more similar than different across the two districts.

We now examine the types of diplomas that graduates of each high school receive. Table 3.13 that follows looks at the data for those graduates:



Table 3.13			
Diplomas Received By Graduates-4 Year Outcomes as of August			
Year	Diploma Type	Fort Edward	South Glens Falls
2015	Total Graduates	24/73%	180/81%
	Regents Diploma	13/39%	84/38%
	Advanced Regents Diploma	9/27%	85/38%
	Local Diploma	2/6%	11/5%
	<i>Dropped Out</i>	8/24%	18/8%
	<i>Still Enrolled</i>	1/3%	13/6%
2016	Total Graduates	25/74%	236/84%
	Regents Diploma	11/32%	116/41%
	Advanced Regents Diploma	13/38%	92/33%
	Local Diploma	1/3%	28/10%
	<i>Dropped Out</i>	8/24%	15/6%
	<i>Still Enrolled</i>	0/0%	10/4%
2017	Total Graduates	26/63%	227/85%
	Regents Diploma	15/37%	89/33%
	Advanced Regents Diploma	9/22%	112/42%
	Local Diploma	2/5%	26/10%
	<i>Dropped Out</i>	8/20%	15/6%
	<i>Still Enrolled</i>	7/17%	10/4%
2018	Total Graduates	28/74%	222/88%
	Regents Diploma	19/50%	104/41%
	Advanced Regents Diploma	8/21%	96/38%
	Local Diploma	1/3%	22/9%
	<i>Dropped Out</i>	5/13%	13/5%
	<i>Still Enrolled</i>	5/13%	12/5%
2019	Total Graduates	23/79%	201/86%
	Regents Diploma	7/24%	89/38%
	Advanced Regents Diploma	11/38%	97/41%
	Local Diploma	5/17%	15/6%
	<i>Dropped Out</i>	2/7%	14/6%
	<i>Still Enrolled</i>	3/10%	12/5%

As can be seen in Table 3.13 above, the percentage of students who complete high school and earn a diploma has not, in the past five years, reached 90%, the baseline goal of most school districts. Furthermore, the graduation rate in South Glens Falls has exceeded the graduation rate in Fort Edward in each of the five years studied. In addition, the dropout rate in Fort Edward has exceeded the dropout rate in South Glens Falls for each of the five years studied. Again, the

percentage numbers in this table have the potential to be influenced by the relatively low number of students in Fort Edward. However, this percentage influence can make the Fort Edward data higher or lower and the difference in the graduation data is fairly significant in many of the comparisons shown in this table. The graduation data in South Glens Falls is generally better than the data in Fort Edward.

The final measure of student engagement that is studied includes the average yearly attendance for both school districts. Table 3.14 that follows presents those data.

Table 3.14 Annual Attendance Rates		
Year	Fort Edward	South Glens Falls
2018-19	93.7%	94.7%
2017-18	94.1%	95.2%
2016-17	94.6%	95.0%
2015-16	95.6%	95.6%
2014-15	94.8%	95.1%

As can be seen from the table above, attendance rates in the two school districts are very similar.

An important aspect of any student's high school education is the availability of opportunities to complete a well-rounded education. Consequently, we now turn to student athletic and extra-curricular activities currently available to the middle and high school students in the study districts. Table 3.15 that follows shows the athletic activities that are available to the students of the two study districts as well as the level of participation in each of these sports.



Table 3.15 Athletic Participation-2019-20										
Sport	Varsity		JV		Frosh		Mod A		Mod B	
	FE ¹	SGF	FE ¹	SGF	FE ¹	SGF	FE ¹	SGF	FE ¹	SGF
Fall										
Cheerleading		9								
Cross Country-Boys	2*	12		2				10		
Cross Country-Girls		14		3				10		
Field Hockey		19		17				20		
Football	13*	30		26			6*	22		23
Golf	7*	10								
Soccer-Boys		21		20			1*	23		23
Soccer-Girls		20		15				20		
Swimming-Girls		13								
Tennis-Girls		17								
Volleyball	10	12	7	12			7	12		10
Winter										
Basketball-Boys	10	12	9	11		10	13	14		14
Basketball-Girls	9	10		10			8	12		11
Bowling	10	15		4						
Cheerleading		7		6						
Ice Hockey-Boys		28								
Indoor Track-Boys		24								
Indoor Track-Girls		27								
Swimming-Boys	3*	4						2		
Unified Bowling		18								
Wrestling		17		9				12		
Spring										
Baseball	6*	15	3*	15				15		15
Lacrosse-Boys		22		20				20		
Lacrosse-Girls		20		17				20		
Softball	5*	14	5*	13				15		15
Tennis-Boys	3**	25								
Track-Boys		43						23		
Track-Girls		30						23		
Unified Basketball		15								
¹ —Fort Edward eliminated all sports for 2020-21; booster club worked to fund sports; sports have been reinstated in the 2021-22 budget *Indicates a team shared with another school district **Combined team of boys and girls										

Athletic teams in a high school are usually a great sense of pride for a community and often times, districts are highly protective of their teams. As can be seen in table 3.15, many athletic activities are available to the students in the two study districts. South Glens Falls, being

the larger district, has many more options for its students than does Fort Edward. In order to provide a broader array of choices for its students, Fort Edward has developed arrangements with other school districts to share teams in the following sports: cross country, football, golf, swimming, baseball, and softball.

Table 3.16 that follows presents a summary of the clubs and extracurricular activities offered for the middle and high school students in 2019-20.

Table 3.16 Extra-curricular Activities for Grades 6-12-2019-20---(MS/HS)		
Activity	Fort Edward*	South Glens Falls
After Prom Club		10
Anime Club		11
Anti-Bullying Club	15	
Art Enrichment		15
Band Club		41
Book Club		15
Bulldog Bistro		10
Bulldog of the Quarter		48
Business Club-FBLA		24
Cheering	12	
Choir Club		110
Drama Club	24	75
Engineering Club		15
(After School) Enrichment Club	285	
Friendship Club		20
French Honor Society		31
GSA		25/2
Helping Hands		10
International Club		18
Key Club	4	27
Marching Band	35	
Math League		10
National Honor Society	20	124
No Place for Hate Club		20/20
Outing Club	15	
Rapid Recall		13
Restorative Circles Club		8
S.A.D.D.		20/2
School Newspaper		5
SHMD		750
Ski Club	10	55/8
Sounds of Strength		20
Spanish Honor Society		71
Student Council	16	21/17
Talent Show	15	70
Trap Shooting Club	15	
TV Studio		7
Varsity Club		13
X Factor		5
Yearbook	10	13
*All Extra Curricular Activities were eliminated in Fort Edward for 2020-21; activities were reinstated in the 2021-22 budget		

In analyzing table 3.16 regarding clubs, it is apparent that the students in both high schools have access to a reasonable number of extra-curricular activities. Once again, we notice that South Glens Falls has more opportunities than Fort Edward, not surprising since it is a larger district. Most districts are usually willing to start any club in which there is sufficient student interest and a faculty advisor can be secured. Districts find clubs much more affordable than interscholastic athletics and much easier to administer. Should a merger of the districts occur, students, faculty, and the board will determine which clubs will exist. It is safe to assume, however, that students in the merged middle and high school would have access to all of the clubs that currently exist in either school district. It can also be predicted that having more students at the secondary level in a merged district will create more opportunities for students to participate in clubs and other extra-curricular activities.

We now look at the number of special education students in each district and the ways in which these students are educated. Table 3.17 that follows shows the number and percentage of special education students in each district.

Table 3.17 Number/Percentage of School Aged Students with Disabilities (SWD)						
School Year	Fort Edward			South Glens Falls		
	# of SWD	K-12 Total	% of K-12 as SWD	# of SWD	K-12 Total	% of K-12 as SWD
2016-17	69	483	14.3%	356	3,091	11.5%
2017-18	87	479	18.2%	410	3,046	13.5%
2018-19	79	443	17.8%	390	2,988	13.1%

In looking at table 3.17, it can be seen that the percentage of special education students has ranged between 14.3-18.2% in Fort Edward and between 11.5-13.5% in South Glens Falls over the past three years. Classification of students with disabilities is a process that may vary greatly from one school district to another. The philosophy of the district and the membership of the Committee on Special Education are two reasons why these data might be different. Should the two districts merge, a district-wide philosophy about identifying and programming for students with disabilities will have to be developed and implemented.

Beyond the number of students with disabilities, it is important to understand the number of students by disability type in both districts. Table 3.18 that follows provides that data.

Table 3.18 Special Education Students by Disability-2017-18 to 2019-20						
Disability	Fort Edward			South Glens Falls		
	2016-17	2017-18	2018-19	2017-18	2018-19	2019-20
Autism	4	7	6	42	49	46
Emotional Disturbance	9	6	4	8	9	12
Learning Disability	22	23	22	129	98	88
Intellectual Disability	0-5*	0-5*	0-5*	6	6	6
Deafness	0	0	0	0-5*	0-5*	0
Hearing Impaired	0	0	0	0-5*	0-5*	0-5*
Speech Impairment	10	10	19	77	82	85
Visual Impairment	0	0	0	0-5*	0-5*	0-5*
Orthopedic Impairment	0	0	0	0	0	0
Other Health Impairment	17	25	23	122	123	126
Multiple Disabilities	6	6	0-5*	16	15	18
Deaf – Blindness	0	0	0	0-5*	0	0-5*
Traumatic Brain Injury	0	0	0	0-5*	0-5*	0-5*
TOTAL	69	87	79	410	390	387
*In order to preserve the confidentiality of students in classes with fewer than 5 students, the designation of 0-5 is used to signify “Greater than 0 students but less than 5 students”						

As can be seen in Table 3.18, both districts have students with a variety of needs. While the numbers of students in South Glens Falls are consistently higher because it is a larger district, both schools’ numbers are relatively similar.

Finally, we examine the location of services for special education students. For decades, the mandate for educating students with disabilities has been to educate these students in the least restrictive environment. For many districts, this has meant educating special education students in the local district. Table 3.19 that follows shows the special education classes that are currently located in the two districts.

Table 3.19 Self-Contained Special Education Classrooms in District					
Fort Edward			South Glens Falls		
Type of Class	Grade Range	# of Students	Type of Class	Grade Range	# of Students
12:1:1	K-2	5	12:1:1	K	9
12:1:1	3-5	15	12:1:1	1-2	5
12:1:1	5	5	12:1:1	3-5	7
12:1:1	8-10	6	12:1:1	6-8	9
15:1	9-10	5	12:1:1	9-10	6
			12:1:1	11-12	8
			6:1:1	K-2	6
			6:1:1	3-5	7
			15:1	2-3	14
			15:1	4-5	14
			15:1	6	4
			15:1	7	5
			15:1	8	13
			15:1	9	12
			15:1	10	8
			15:1	11	8
			15:1	12	12
TOTAL	5	36	17		147

While table 3.19 shows that many special education students are educated in the local district, there are still some students with disabilities who are being educated in off campus sites.

Table 3.20 that follows summarizes those placements.

Table 3.20 Out of District Placement for Students with Disabilities-2019-20		
Placement	Fort Edward	South Glens Falls
Astor Services		1
Ballston Spa High School	1	
Center for Disability Services	3	9
Gordon Creek Elementary		1
NYC	1	
Oakhill	1	
Queensbury	2	
St. Colman's School		2
BOCES-Sanford Street	1	
SGF-Harrison Avenue	1	
BOCES-Washington Street	2	
WSWHE BOCES	7	14
Wildwood School		3
TOTAL	19	30

In analyzing the special education placement data for Fort Edward and South Glens Falls in table 3.20, it is apparent that a higher percentage of special education students in Fort Edward are educated in off-campus settings than the percentage of special education students in South Glens Falls. This may be due to differing philosophies, a more limited number of in-district options in a smaller school district, or other factors. Regardless of the reasons, should this merger occur, a district wide philosophy of identifying and programming for students with disabilities will have to be developed as well as a consistent strategy of placing these students in the least restrictive environment..



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 and staff 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 instructional 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 Fort Edward is provided in a single building. South Glens Falls has four elementary schools, a middle school, and a high school. An overview of the districts’ school buildings is provided in the following tables 4.1 and 4.2. Information in this table was gathered from the most recent Building Condition Survey that was completed by the districts’ architects.

Table 4.1 Overview of Fort Edward Buildings & South Glens Falls Secondary Buildings*				
	Fort Edward		South Glens Falls	
Buildings	Elementary School	Middle/High School	Middle School	High School
Address	Case St. Fort Edward 12828	220 Broadway Fort Edward 12828	99 Hudson St. S. Glens Falls 12803	42 Merritt Rd. S. Glens Falls 12803
Year of Original Building	1970	1924	1932	1964
Sq. Ft. in Current Building	55,853	45,816	153,450	157,040
Number of Floors	2	3	3	2
Grades Housed	Pre-K-5	6-12	6-8	9-12
Building Rating	Satisfactory	Satisfactory	Satisfactory	Satisfactory
Students Served	210	227	725	892
Architect	Tetra-Tech		CS Arch	
*All building data taken from 2015 Building Condition Survey; Enrollment data taken from this study for 2019-20				

Table 4.2 Overview of South Glens Falls Elementary Buildings*				
Buildings	Ballard	Harrison	Moreau	Tanglewood
Address	Ballard Rd. Wilton 12866	Harrison Ave. S. Glens Falls 12803	Bluebird Rd. S. Glens Falls 12803	Tanglewood Dr. S. Glens Falls 12803
Year of Original Building	1968	1957	1955	1968
Sq. Ft. in Current Building	54,769	52,036	49,275	63,013
Number of Floors	1	1	1	1
Grades Housed	K-5	K-5	Pre-K-5	K-5
Building Rating	Satisfactory	Satisfactory	Satisfactory	Satisfactory
Students Served	340	247	251	429
Architect	CS Arch			
*All building data taken from 2015 Building Condition Survey; Enrollment data taken from this study for 2019-20				

As can be seen from tables 4.1 and 4.2 above, the newest building in the two districts is the Fort Edward Elementary School and that building is 50 years old. Ballard and Tanglewood elementary schools were built two years before the Fort Edward elementary school. All five of the elementary buildings are approximately the same size. The South Glens Falls middle and high school buildings are much larger facilities.

The next area for analysis is to determine the current usage of the rooms in each of the school buildings. This analysis is not exact. A standard classroom in New York State is approximately 770 square feet. In looking at the classroom usage in these two districts, rooms are called classrooms where they approximate 770 square feet. It should be clearly understood that some of the classrooms in the following table may be somewhat smaller than 770 square feet and some may be somewhat larger. Tables 4.3 through 4.7 that follow show the current utilization of the two school buildings in Fort Edward and the four elementary schools in South Glens Falls.

Table 4.3 Utilization of Fort Edward School-2020-21-101,669 Sq. Ft. Building Has a Gym, Adaptive PE Gym, Cafeteria, Auditorium, Library, and Offices that are Independent of the Count of Rooms Below			
# of Full Size Classrooms	# of Core Academic Classrooms (22)	Other Usage of Full Size Classrooms (30)*	Usage of Smaller Rooms, Not Full Size, Other than Nurse, Administration, Custodian, and Other Offices
52	Pre-K-1 K-1 1-2 2-2 3-2 4-1 5-1 6-2 English-2 Social Studies-2 Math-2 Science-3 Spanish-1	Special Ed-6 Remedial Math-2 Remedial Reading-1 Computer Room-1 Technology-1 Home Economics-1 Speech-2 Art-2 Music-1 OT/PT-1 BOCES-1 Private Pre-School-4 Storage-4 Vacant-3	Psychologist-1 BOCES-1 Elementary Counselor-1 Special Ed-1 Backpack Program-1
*AIS, remedial classes, and speech were held in smaller (1/3) size rooms prior to COVID. If those services were being provided as in previous years, the number of vacant full size rooms would increase. Additionally the rooms labeled storage are being used because of COVID concern and having to move furniture out of occupied rooms to socially distance students. Most of the vacant rooms were created in 20-21 due to budget cuts causing layoffs.			

Table 4.4 Ballard Elementary School Classroom Usage 2019-20-54,769 Sq. Ft. (Includes Gym, Cafetorium, & Library)				
School Building	No. of Full-Size Rooms	Grade Level Classrooms (18)	Other Usage of Full-Size Rooms (7)	Usage of Small Rooms, Not Full-Size, Other Than Administration
Ballard	25	K-3 1-3 2-3 3-3 4-3 5-3	Art-1 Music-1 STEM-1 BOCES-2 Flexible Learning-1 Group Meeting Space-1	Special Ed-3 Psychologist-1 Maker Space-1 Staff Lounge-1 OT/PT-1 AIS-2

Table 4.5 Harrison Elementary School Classroom Usage 2019-20-52,036 Sq. Ft. (Includes Gym, Cafeteria & Library)				
School Building	No. of Full-Size Rooms	Grade Level Classrooms (14)	Other Usage of Full-Size Rooms (7)	Usage of Small Rooms, Not Full-Size, Other Than Administration
Harrison	21	K-2 1-2 2-3 3-2 4-2 5-3	Special Education-3 Speech-1 Art-1 Music-1 Computer Lab-1	Faculty Room-1 Reading Room-1 Social Worker-1 Conference Room-1 Psychologist-1

Table 4.6 Moreau Elementary School Classroom Usage 2019-20-49,275 Sq. Ft. (Includes Gym, Cafeteria, & Library)				
School Building	No. of Full-Size Rooms	Grade Level Classrooms (15)	Other Usage of Full-Size Rooms (7)	Usage of Small Rooms, Not Full-Size, Other Than Administration
Moreau	22	UPK-3 K-2 1-2 2-2 3-2 4-2 5-2	Special Education-2 Art-1 Music-1 AIS-2 Vacant-1	Social Worker-2 Speech-1 OT/PT-1

Table 4.7 Tanglewood Elementary School Classroom Usage 2019-20-63,013 Sq. Ft. (Includes Gym, Cafetorium, & Library)				
School Building	No. of Full-Size Rooms	Grade Level Classrooms (22)	Other Usage of Full-Size Rooms (6)	Usage of Small Rooms, Not Full-Size, Other Than Administration
Tanglewood	28	K-4 1-4 2-4 3-3 4-4 5-4	Special Education-2 Art-1 Music-1 STEM-1 AIS-1	Social Worker-1 Speech-1 Staff Lounge-1 Psychologist-1 OT/PT-1

From the five tables above, it is clear that there is an abundance of space in the Fort Edward building. In addition to leasing one classroom to BOCES and four classrooms to a private pre-school provider, four full size classrooms are used for storage and four are currently vacant. On the other hand, all of the South Glens Falls buildings are near capacity. The only exceptions are the Flexible Learning Space and the Group Meeting Space in Ballard and the vacant classroom in Moreau.

With respect to facilities, the statement of assurances states as follows:

The Fort Edward School building will remain open as long as possible taking into account the fiscal constraints and the enrollment needs of the district. The building will remain open for at least five years from the time of consolidation as a K-5 elementary school.

Given this statement of assurance, the limited amount of available space in the four South Glens Falls elementary schools, and the potential for new housing developments in the area, it appears that the Fort Edward building will continue to be used as an elementary school for the foreseeable future.

In addition to the data presented in the tables above, it is also important to gauge the utilization of the middle and high schools in South Glens Falls. An examination of the floor plans for both buildings shows that all of the rooms in the buildings are being utilized. However, in addition to the assigned use for each of the rooms in these two school buildings, it is also important to see how often each of these rooms is used daily. This is a more detailed analysis than simply identifying the major use of the rooms in the building. For example, a room might be used for English but the floor plans do not tell us whether the room is used every period of the day or not. Table 4.8 that follows shows that period-by-period utilization for each room in the middle school based on a four period schedule in the school's block schedule.

Table 4.8 Middle School Room Utilization-4 Period Day-A Day					
Room	Period 1	Period 2	Period 3	Period 4	Total
101	X	X	X	X	4
102	X	X		X	3
104	X	X			2
105		X		X	2
106	X	X		X	3
107	X	X	X	X	4
108	X	X	X		3
110	X	X		X	3
111	X		X	X	3
112	X		X	X	3
113	X	X		X	3
114	X	X	X	X	4
Tech Lab	X	X	X	X	4
117	X	X	X	X	4
115	X	X	X	X	4
120/121		X	X		2
122	X		X		2
LG1	X	X	X	X	4
126		X			1
127	X	X	X	X	4
201	X	X	X	X	4
203	X	X		X	3
204	X	X	X		3
206	X	X	X	X	4
207	X	X	X		3
208		X	X	X	3
209	X	X		X	3
210		X	X	X	3
211		X	X	X	3
212		X	X	X	3
213		X	X		2
214	X	X	X	X	4
215		X	X	X	3
216		X	X	X	3
217		X	X	X	3
218		X	X	X	3
219		X	X	X	3
220		X	X	X	3
221	X	X	X		3
222	X	X		X	3
223	X	X		X	3
224	X	X	X	X	4
226	X		X	X	3
228	X	X	X	X	4
229	X		X	X	3
230	X		X	X	3
231	X	X	X	X	4
232	X	X		X	3
233	X	X			2
234	X	X	X	X	4
235	X		X	X	3
236		X		X	2
239	X	X		X	3
240		X	X	X	3
241		X	X	X	3
Total					171/220 (78%)

As can be seen from table 4.8, rooms in the middle school are used for a variety of periods. In total, however, the building has a total utilization rate of 78%. Schools that can

schedule their buildings near an 80% utilization rate are often seen as making wise use of their space. The South Glens Falls Middle School is approximately at that standard. On the other hand, there are times in the day when classrooms could be scheduled if needed as a result of a merger. The room utilization schedule for the high school follows as table 4.9.

Table 4.9 High School Room Utilization-4 Period Day-A Day					
Room	Period 1	Period 2	Period 3	Period 4	Total
101	X	X	X	X	4
103	X		X	X	3
104	X	X	X	X	4
1(1)	X	X	X	X	4
1(11)	X	X	X	X	4
1(12)	X	X	X	X	4
1(14)	X	X	X	X	4
114	X	X	X	X	4
1(15)	X	X	X	X	4
1(16)	X	X	X	X	4
1(17)	X	X	X	X	4
1(18)		X	X	X	3
118	X	X	X	X	4
1(19)	X	X	X	X	4
1(2)	X	X	X	X	4
1(20)	X	X	X	X	4
120	X		X	X	3
1(21)	X	X	X	X	4
121	X	X	X	X	4
1(22)	X	X	X	X	4
124	X	X	X	X	4
1(25)	X	X	X	X	4
125	X	X	X	X	4
1(26)	X	X	X	X	4
1(3)	X	X	X	X	4
130	X	X	X	X	4
131	X	X	X	X	4
132	X	X	X	X	4
133		X	X	X	3
137	X	X	X	X	4
1(4)	X	X	X	X	4
1(5)	X	X	X	X	4
1(6)	X	X	X	X	4
1(7)	X	X	X	X	4
214	X		X	X	3
215	X	X	X	X	4
218	X	X	X	X	4
219	X	X	X	X	4
3(4)	X	X			2
3(5)	X	X	X	X	4
4(1)		X	X	X	3
4(2)	X	X	X		3
5(1)	X	X	X		3
5(2)	X	X	X	X	4
5(4)	X	X		X	3
6(6)	X	X	X	X	4
8(3)	X	X		X	3
8(5)	X	X	X	X	4
8(6)	X	X	X	X	4
Total					184/196 (94%)

As can be seen in table 4.9, the room utilization rate for the high school is at 94%. This is an unusually high utilization rate and confirms that the rooms in the high school are very highly utilized. Nevertheless, there are a limited number of periods throughout the day where additional sections of courses could be scheduled should a merger occur.

Now that the current utilization of the two school districts' facilities has been identified, the second major consideration with respect to facilities is exploring the available space and how it might be used should a merger occur. The two districts have agreed upon the following assurance with respect to the use of facilities:

The Fort Edward School building will remain open as long as possible taking into account the fiscal constraints and the enrollment needs of the district. The building will remain open for at least five years from the time of consolidation as a K-5 elementary school.

- *The Village of Fort Edward would be considered an attendance maintenance zone.*
- *Students in K-5 may be transferred to a different elementary building only if enrollment is too low to create a section at Fort Edward.*

The statement of assurance above identifies Fort Edward as a K-5 elementary school. This is consistent with other school district mergers which keep an elementary presence in both communities but consolidate the secondary schools. Such is the case here. Should a merger occur, it is recommended that the Fort Edward students in grades 6-8 attend the South Glens Falls Middle School and the Fort Edward students in grades 9-12 attend the South Glens Fall High School.

In determining whether or not the Fort Edward secondary students would fit in the South Glens Falls buildings, two factors were considered. First, table 4.8 earlier in this chapter showed that there are available periods where additional students could be scheduled. While not as many periods are available, the same is true for the high school as shown in table 4.9.

The second factor that was considered is the number of students who would be going to school in the two secondary buildings. Table 4.10 that follows examines these secondary enrollment patterns.

Table 4.10 Comparison of Secondary Enrollments											
	2015-16				2020-21				2027-28		
Grades	FE	SGF	Combined		FE	SGF	Combined		FE	SGF	Combined
6-8	117	725	842		95	709	804		69	561	630
9-12	134	988	1,122		132	889	1,021		82	777	859
Total	251	1,713	1,964		227	1,730	1,957		151	1,338	1,489

Table 4.10 shows the secondary enrollments for both districts from 2015-16 to 2020-21 and then projected to 2027-28. In 2020-21, the South Glens Falls Middle School had 709 students. Should a merger occur, it is projected that the middle school would gradually decline until at least 2027-28 when the combined middle school would have 630 students, 79 fewer than South Glens Falls has today.

Likewise, in 2020-21, the South Glens Falls High School had 889 students. Should a merger occur, it is projected that the high school would gradually decline until at least 2027-28 when the combined high school would have 859 students, 30 fewer than South Glens Falls has today. Clearly, the two South Glens Falls secondary schools have the capacity to hold all of the students from a merged district should that be the direction these communities choose.

Whether or not the districts decide to merge, there is capital work that will need to be accomplished with the districts’ facilities. These items will include previously identified items from the Building Condition Surveys as well as enhancements that the communities will want to make to their buildings. The state of New York believes in providing appropriate school facilities for its students and staff. Because the cost of capital construction is so large that local school districts would find it nearly impossible to finance these projects on their own, the state provides funding in the form of building aid in order to help local school districts finance these building projects. The current building aid ratio for Fort Edward is 90.8% while the building aid ratio for South Glens Falls is 79.5%. This means that the state reimburses Fort Edward \$0.908 and South Glens Falls \$0.795 on every dollar spent for approved building project expenses. The state has to approve which expenses will be eligible for building aid but once that determination has been made, the state building aid ratios kick in.

When school districts merge, a significant financial incentive exists for capital construction. For new construction, the state will enhance the higher of the former districts’ building aid ratio by an additional 30%, up to a maximum of 95% of all approved capital costs and up to 98% for high needs districts. Fort Edward is a high needs districts so the 98% maximum aid for approved expenditures is appropriate. To detail this calculation, Fort Edward,

having the higher aid ratio, would be 90.8% X an additional 30% ($90.8\% \times 30\% = +27.2\%$) for a total aid ratio of 118%. However, the maximum aid ratio available is 98% so 98% would be the new building aid ratio for a merged district for a ten-year period. This means that, as an incentive for the merger, any new approved capital construction in a merged district would be aided by the state at 98%. This incentive exists for a period of ten years from the official date of the merger. If the districts decide not to merge, this 98% reimbursement from the state would not be available to the individual districts; Fort Edward would remain at its reimbursement rate of 90.8% and South Glens Falls would remain at its reimbursement rate of 79.5%. The enhanced reimbursement rate of 98% for capital construction is only available if the districts merge. As with any Building Aid, the Reorganization Incentive Building Aid is only paid on expenses up to the calculated Maximum Cost Allowance. Capital expenses above and beyond the Maximum Cost Allowance will not Aid at any rate.

In addition to providing a financial incentive for new capital construction in a merged school district, the state provides an additional incentive for current debt that exists in either school district. In a merged district, existing debt of a school district is aided at the higher of the previous school districts' building aid ratios. In this case, Fort Edward has the higher building aid ratio of 90.8%. Should the districts merge, all of the South Glens Falls existing debt would be aided at the Fort Edward building aid ratio of 90.8% instead of the South Glens Falls building aid ratio of 79.5%. This would result in an additional \$6,099,856 of building aid should the districts merge. This calculation is detailed in the Finance chapter of this report.

Given the complexities of planning for and implementing a long range facilities plan, it is recommended that, should a merger occur, a facilities advisory committee be formed to help guide the district. A new Building Condition Survey of the district's facilities will be required after the merger and should provide a very clear itemization of the facilities needs of the merged district. This information will have to be considered in light of the 98% building aid ratio that will be available to the merged district for a period of ten years after the merger. Coupling this 98% aid ratio with the more than \$6.6 million that South Glens Falls has in its capital reserve account would allow a merged district to make major improvements in its facilities with minimal, if any, impact on the local taxpayer. All of these factors must be considered in building and implementing a long-term facilities plan that will best serve the students and communities of the merged district. Further discussion of this topic will take place in the Finance chapter.

Chapter 5 Student Transportation

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

Fort Edward Union Free School District

Fort Edward operates its own bus fleet but does contract with other districts to provide transportation for a student attending an educational program in the Albany area. It should be noted, however, that in 2020-21, Fort Edward eliminated in-district transportation due to budgetary constraints except for those students for whom transportation is required by statute.

The district has two older vehicles that are owned by the district but are reaching the end of useful life. The remaining buses in the fleet are leased and therefore are on a five-year bus replacement schedule which keeps all vehicles within the five-year warranty period. For routine maintenance on district vehicles, Fort Edward contracts with Collins Trucking. The district does not employ any bus mechanics. South Glens Falls bus maintenance staff would be able to provide maintenance for all vehicles. The table below summarizes the district’s current transportation fleet. It should be noted that bus number 28 was part of the fleet in 2019-20 but was returned to the leasing company because vehicle needs were reduced. This reduction resulted from the elimination of non-mandated transportation due to budgetary constraints.

Table 5.1 Summary of Transportation Fleet for Fort Edward					
Bus #	Year	Condition	Capacity	Model	Current Mileage
20	2010	Fair	66	IC (own)	44,654
25	2014	Fair	7	Dodge (own)	105,935
28*	2018	Good	66	IC (lease)	N/A
29	2019	Excellent	66	IC (lease)	9,816
30	2020	New	21	Chev (lease)	2,511
NOTES: *Leased vehicle turned back to company at end of year 2. No longer in fleet.					

As table 5.1 illustrates, the buses used on a daily basis in 2019-20 are in excellent condition with extremely low mileage.

In 2019-20, Fort Edward used a single trip routing system to transport students in grades K-5. Students in grades 6-12 were not provided with district transportation.

Table 5.2 shows the number of regular bus runs the district used daily as well as route times, number of passengers, and miles covered. The longest time any student is on the bus is 37 minutes for any in-district route.

Table 5.2 Regular Bus Routes for Fort Edward**								
Bus #	A.M. Run Starts	First Student Pickup	A.M. Run Ends	P.M. Run Starts	Last Student Dropoff	P. M. Run Ends	# of Passengers***	Miles Covered*
28	7:30	7:30	7:50	2:39	3:00	3:00	45	10
29	7:25	7:25	7:50	2:38	3:15	3:15	57	15
NOTES: *total miles for the day; **2019-20 route data. No transportation provided in 2020-21 but has been reinstated for 2021-22; ***Transportation provided for students in grades K-3 only except for King Edward Knolls on bus 29.								

In 2019-20, the district also sent buses to locations outside the district including WSWHE BOCES campuses, Prospect School, Ballston Spa High School, Queensbury School, and Oak Hill School.

South Glens Falls Central School District

South Glens Falls also operates its own transportation program. The district owns all of the vehicles in its fleet and is on an eight to ten-year bus replacement program. High mileage and chronic repair concerns are also factors in the vehicle replacement program. Each large bus is equipped with 6 cameras – 3 providing interior views and 3 providing exterior views. South Glens Falls employs four bus maintenance staff members to provide all routine vehicle maintenance. The following table summarizes the current fleet. South Glens Falls generally replaces five to six buses (4 full-size buses, 1 or 2 small buses) annually.

Table 5.3 Summary of Transportation Fleet for South Glens Falls					
Bus #	Year	Condition	Capacity C/WC	Model	Current Mileage*
203	2007	DOT APPROVED	18/1	GMC	192,033
217	2011	DOT APPROVED	65	IC	122,178
220	2011	DOT APPROVED	65	IC	137,753
224	2012	DOT APPROVED	65	IC	113,307
225	2012	DOT APPROVED	65	IC	93,874
226	2012	DOT APPROVED	65	IC	99,879
227	2013	DOT APPROVED	65	IC	109,712
228	2013	DOT APPROVED	65	IC	132,952
229	2013	DOT APPROVED	65	IC	98,410
230	2013	DOT APPROVED	65	IC	81,881
231	2012	DOT APPROVED	30	CHEV	150,245
232	2013	DOT APPROVED	30	CHEV	140,578
233	2014	DOT APPROVED	65	IC	106,736
234	2014	DOT APPROVED	65	IC	105,740
235	2014	DOT APPROVED	65	IC	72,764
236	2014	DOT APPROVED	65	IC	101,540
237	2015	DOT APPROVED	65	IC	112,414
238	2015	DOT APPROVED	65	IC	95,759
239	2015	DOT APPROVED	65	IC	80,855
240	2015	DOT APPROVED	65	IC	93,238
241	2014	DOT APPROVED	30	CHEV	127,367
242	2015	DOT APPROVED	18	CHEV	156,613
243	2016	DOT APPROVED	65	IC	90,175
244	2016	DOT APPROVED	65	IC	72,355
245	2016	DOT APPROVED	65	IC	74,329
246	2016	DOT APPROVED	65	IC	67,022
247	2017	DOT APPROVED	65	IC	63,218
248	2017	DOT APPROVED	65	IC	75,209
249	2017	DOT APPROVED	65	IC	57,521
250	2017	DOT APPROVED	65	IC	63,199
251	2016	DOT APPROVED	18/1	CHEV	67,530
252	2017	DOT APPROVED	18	CHEV	60,904
253	2017	DOT APPROVED	7	CHEV	57,123
254	2018	DOT APPROVED	65	IC	54,512
255	2018	DOT APPROVED	65	IC	52,325
256	2018	DOT APPROVED	65	IC	59,973
257	2018	DOT APPROVED	72	IC	43,777
258	2018	DOT APPROVED	72	IC	56,835
259	2019	DOT APPROVED	72	IC	24,867
260	2019	DOT APPROVED	72	IC	26,198
261	2019	DOT APPROVED	66	IC	33,076

262	2019	DOT APPROVED	66	IC	40,336
263	2018	DOT APPROVED	30	CHEV	25,565
264	2018	DOT APPROVED	30	CHEV	32,905
265	2019	DOT APPROVED	30	CHEV	18,011
266	2019	DOT APPROVED	30	CHEV	21,390
267	2019	DOT APPROVED	66	IC	16,820
268	2019	DOT APPROVED	66	IC	13,318
269	2020	DOT APPROVED	72	IC	15,077
270	2020	DOT APPROVED	72	IC	14,831
271	2020	DOT APPROVED	72	IC	2,419
272	2020	DOT APPROVED	72	IC	2,488
273	2020	DOT APPROVED	66	IC	2,542
274	2020	DOT APPROVED	66	IC	2,444
275	2020	DOT APPROVED	30	CHEV	2,389
276	2020	DOT APPROVED	24/1	CHEV	2,053
NOTES: *Mileage as of September 2020; list does not include maintenance and other vehicles the district owns.					

South Glens Falls transports students to and from school daily using a double trip bus pattern. Tables 5.4 and 5.5 below shows the number of regular daily bus runs the district uses with elementary school students as well as route times, number of passengers, and miles covered. The letter following the bus number represents the main building served by the route. The longest time any elementary student is on the bus for morning routes is 69 minutes for an in-district run, with the average longest riding time being 39 minutes. On the afternoon elementary routes, the longest student riding time is 60 minutes with one exception. The average longest riding time is 43 minutes.

**Table 5.4
Regular AM Elementary Bus Routes for South Glens Falls**

Bus #	A.M. Run Starts	First Student Pickup	A. M. Run Ends	# of Passengers	Miles Covered
218 - B	7:28	7:46	8:44	57	33
228 - B	7:55	8:13	8:55	61	24
246 - B	7:47	8:13	8:45	43	26
248 -B	7:57	8:23	8:55	44	25
256 - B	7:56	8:19	8:55	44	23
261 - B	7:53	8:07	8:55	47	26
262 - B	7:55	8:07	8:48	34	20
245 -H	7:20	7:25	8:06	43	14
236 - H	7:46	7:48	8:13	44	5
254 - H	7:47	7:48	8:24	75	9
255 - H	7:32	7:32	8:15	61	11
237 - M	7:42	7:49	8:50	16	31
238 - M	7:37	7:42	8:40	34	24
240 – M	7:33	7:41	8:50	56	30
245 – M	7:49	7:59	8:43	21	28
247 – M	7:44	7:55	8:46	34	27
250 – M	8:04	8:20	8:50	29	18
260 – M	8:04	8:14	8:50	18	19
245 - T	8:14	8:25	9:00	12	18
220 – T	8:05	8:11	9:00	62	22
237 – T	8:31	8:33	9:00	18	10
254 – T	8:28	8:31	9:00	28	11
255 – T	8:30	8:39	9:00	10	10
257 – T	8:29	8:35	9:00	31	11
258 – T	8:18	8:35	9:00	9	18

Table 5.5 Regular PM Elementary Bus Routes for South Glens Falls					
Bus #	P.M. Run Starts	Last Student Dropoff	P.M. Run Ends	# of Passengers	Miles Covered
239 – B	3:20	4:20	4:34	56	27
248 – B	3:20	4:00	4:17	46	19
254 – B	3:20	3:59	4:29	37	30
256 -B	3:20	3:56	4:18	30	20
261 – B	3:20	3:57	4:15	51	19
262 – B	3:20	4:00	4:20	63	24
220 – H	2:40	3:07	3:14	42	7
238 - H	2:40	3:12	3:16	54	9
244 – H	2:40	3:07	3:10	60	7
246 – H	2:40	2:54	3:05	29	7
247 – H	2:40	3:11	3:15	46	7
217 – M	3:15	3:54	4:04	35	12
236 – M	3:15	3:59	4:11	8	18
238 – M	3:15	4:14	4:25	39	24
240 – M	3:15	3:59	4:07	24	22
220 – T	3:30	4:55	5:00	56	26
237 – T	3:30	4:30	4:44	21	32
246 – T	3:30	4:22	4:27	43	29
247 – T	3:30	3:54	4:12	35	11
250 – T	3:30	4:07	4:26	34	18
255 – T	3:30	4:24	4:31	69	20
257 – T	3:30	4:26	4:43	48	22

Tables 5.6 and 5.7 contain the same information for secondary school students. The longest riding time on the morning routes is 68 minutes. This is on one route with all other routes being 60 minutes or less. The average longest morning riding time for secondary students is 49 minutes.

Table 5.6 Regular AM Secondary Bus Routes for South Glens Falls					
Bus #	A.M. Run Starts	First Student Pickup	A. M. Run Ends	# of Passengers	Miles Covered
237	6:26	6:40	7:30	90	24
217	6:22	6:35	7:30	50	26
220	6:48	6:49	7:30	120	11
233	6:23	6:34	7:30	31	31
240	6:49	6:54	7:16	49	7
245	6:25	6:31	7:30	61	24
246	6:08	6:22	7:26	92	29
247	6:15	6:24	7:10	47	26
248	6:22	6:38	7:38	86	32
250	6:00	6:23	7:14	33	29
254	6:31	6:33	7:30	72	19
255	6:28	6:44	7:30	51	26
256	6:19	6:32	7:22	48	29
257	6:36	6:40	7:09	21	13
258	6:19	6:35	7:30	62	29
260	6:42	6:53	7:45	79	16
261	6:15	6:22	7:30	48	29
262	6:11	6:30	7:20	44	30
236	6:17	6:30	7:15	36	25
238	7:08	7:18	7:50	72	13

The longest riding time on the secondary afternoon routes is 77 minutes with an average longest student riding time on the afternoon routes of 41 minutes.

Table 5.7 Regular PM Secondary Bus Routes for South Glens Falls					
Bus #	P.M. Run Starts	Last Student Dropoff	P.M. Run Ends	# of Passengers	Miles Covered
236	2:10	2:48	2:48	28	11
239	2:10	2:26	2:57	38	19
248	2:10	3:00	3:00	29	20
257	2:10	2:19	2:33	19	10
262	2:10	2:56	3:03	30	22
235	2:10	3:02	3:14	25	25
237	2:10	2:51	2:59	28	13
240	2:10	2:52	2:57	28	16
245	2:10	3:26	3:49	36	41
250	2:10	2:50	3:09	25	23
254	2:10	3:04	3:11	50	21
259	2:10	2:49	2:57	37	14
237	2:25	3:00	3:05	65	10
236	2:25	2:55	2:58	54	11
216	2:25	3:42	4:02	54	41
255	2:25	2:41	2:46	42	7
256	2:25	3:01	3:05	36	14
258	2:25	3:29	3:35	56	65
261	2:25	3:01	3:02	14	16

South Glens Falls also transports students to out-of-district academic programs at various WSWHE BOCES campuses, Hudson Valley Tech Smart, Prospect School, SPA Catholic, Waldorf Schools, 7th Day Adventist School, ACC Wilton Campus, SARA Independent School, Kings School, Dorothy Nolan School, St. Colman’s School, and Latham Wildwood. Additionally, students are transported to various internship sites in the area.

South Glens Falls currently operates afterschool bus routes that depart from the Middle School at approximately 3:00 pm and the High School at approximately 3:15 p.m. on Monday, Wednesday, and Thursday. These routes provide transportation for students staying after regular school hours for academic support or to participate in clubs or other activities.

Both Fort Edward and South Glens Falls are complying with state and federal mandates to provide transportation for students identified as homeless.

The South Glens Falls transportation center is a state-of-the-art facility that was built in 2018. It is a secure facility that includes camera coverage of the grounds, electronic doors, and automatic gates that facilitate access for district vehicles or other authorized personnel. The center has the capacity to easily accommodate any additional vehicles necessary to transport the Fort Edward students to and from their school buildings.

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.

Since a Fort Edward-South Glens Falls merger would be an annexation, the policies and regulations of the South Glens Falls district would govern the expanded district. The South Glens Falls regulation 8411-R speaks to the establishment of district bus routes stating, in part, "...bus routes will be established, to the extent possible, so that no elementary, intermediate, or high school student spends more than 75 minutes, nor any student with a disability spends more than 120 minutes on a bus from the time of loading to the time of discharge. (The district goal for student travel time is 60 minutes.)...". Additionally, the regulation states that fixed stops will be established with a maximum of 25 students at a stop where there is adequate waiting space with a typical number of 10-15 students at any one pickup point. The regulation further states students in grades 1-5 "...will not be required to walk distances in excess of ½ mile and grades 6-12 will not be required to walk distances in excess of 1 mile. Kindergarten children will be picked up and left at their places of residence (unless the school district and parents mutually agree to other stop(s); and an effort will be made to minimize the crossing of the road by students." The conditions established in this regulation will, in large part, determine how the Fort Edward students are transported to school.

There are essentially two options for the South Glens Falls transportation system to provide service to the current Fort Edward students: expand current bus routes that serve areas bordering the Fort Edward district into Fort Edward to pick up students or create new routes that transport Fort Edward students to their designated school building of attendance. Those two

options are not mutually exclusive and, in all likelihood, would both be utilized. A current bus route could not be expanded if the additional time would increase riding time for South Glens Falls students above 75 minutes (ideally 60 minutes) per the regulation outlined previously. Students could not be added to a route if, in so doing, the designated capacity of the bus would be exceeded.

Based on the statement of assurances, the Fort Edward students in grades K-5 will attend school in the Fort Edward building. Students in kindergarten will be provided with door-to-door pickup while all students in grades 1-5 that live more than ½ mile from the building will have transportation available to school. Given that the Fort Edward elementary students will likely be attending school in Fort Edward, new routes would probably be established. There were 210 students in grades K-5 in 2019-20 and the projected enrollment in 2022-23, the first year of the proposed merger, is 199. Some of those students will not qualify for transportation if they live ½ mile or less from the school and some students may choose to walk or have another means of getting to school. Therefore, it is reasonable to project that the eligible Fort Edward elementary students could be served with two, or at most, three additional bus routes.

Since Fort Edward students in grades 6-12 will be attending the Middle School or High School in South Glens Falls, it is logistically possible to consider the extension of existing secondary bus routes into Fort Edward. There were 206 students in grades 6-12 in 2020-21 and the projected enrollment in 2022-23 is 195. A final decision on whether current bus routes would be extended or new routes created cannot be made at this time since bus routes are affected by data such as the number of students, locations of stops, capacity of available buses, etc. that cannot be accurately predicted at this time.

Whether current bus routes are expanded or new routes are added, it is clear that there will be additional transportation expense related to the proposed merger. It is important to remember that allowable transportation expenses are reimbursed by New York State through the Transportation Aid formula. The current Transportation Aid ratio for South Glens Falls is .697 which means for every dollar spent by the district on approved transportation expenses, nearly 70 cents will be reimbursed by the state. The Aid, however, is not received in the same year in which the funds are expended so it is important to use careful financial planning when budgeting the expense and the subsequent revenue.

Using the most conservative approach to meet the transportation needs for the Fort Edward students given the above analysis, the estimate of additional transportation expense resulting from a merger is based on the addition of three new bus routes. South Glens Falls does not have extra buses to support three new routes so three new buses at an estimated cost of \$130,000 each would be needed. There are two components to estimating the cost for pupil transportation – driver time and vehicle operational costs. The estimated cost for a part-time driver including benefits is \$25/hour. The vehicle operational expense including maintenance, fuel, insurance, repairs, etc. is currently calculated to be \$1.66/mile. For the purpose of this analysis, driver time is estimated at one hour for each elementary morning and afternoon route and one hour for each secondary morning and afternoon route. Mileage estimates used in the following analysis are based on input from the South Glens Falls transportation department and the actual Fort Edward bus routes in 2019-20.

Cost Estimate – 3 Additional Bus Routes AM/PM

- 185 school days x 3 buses for elementary routes x 2 times daily x 1 hour/day (6 daily driver hours) = 1,110 annual hours
- 185 school days x 3 buses for secondary routes x 2 times daily x 1 hour/day (6 daily driver hours) = 1,110 annual hours
- Total annual driver hours = 2,220
- 2,220 x \$25/hour (est including benefits) = \$55,500

\$55,500 x 30.3% local cost = \$16,817

- 185 school days x 3 buses for elementary routes x 2 times daily x 16 miles RT (96 miles/day) = 17,760 annual miles
- 185 school days x 3 buses for secondary routes x 2 times daily x 22 miles RT (132 miles/day) = 24,420 annual miles
- Total annual mileage = 42,180 annual miles
- 42,180 x \$1.66/mile = \$70,019

\$70,019 x 30.3% local cost = \$21,216

Total estimated local operational (driver + vehicle) cost: \$38,033

- Estimated bus purchase cost of \$130,000 x 3 buses = \$390,000

\$390,000 x 30.3% local cost = \$118,170

Total estimated local transportation cost: \$156,203

Again, bear in mind that this is the most conservative estimate for additional transportation expense. It is possible that safe and effective transportation could be provided for all students with fewer routes, less mileage, and/or less driver time.

Additional bus routes or extension of existing routes would be required in a merged district. Added transportation costs would be reimbursed through State Transportation Aid at approximately \$.70 for every \$1 expended.



Chapter 6 Staffing

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

Prior to analyzing staffing data for this potential merger, it is important to review the impact that annexation has on staffing. The statement of assurances that have been agreed to by both boards of education state as follows with respect to staffing:

- *All employees are valued. As such, the BOE will discuss the means to provide employment for as many staff members as possible. Strategies, such as utilizing retirements and attrition will be used to accomplish this goal.*
 - *There can be no guarantee that all Fort Edward employees will be hired by the South Glens Falls School District. Necessary employees of the Fort Edward Union Free School District will be hired by the South Glens Falls School District upon completion of the consolidation and upon review of staffing needs based on recommendations from the consultants and recommendations from the building level administrators. All Fort Edward Union Free School District employees will be compensated based on years of service and compensation outlined in the appropriate bargaining unit contracts currently in place in the South Glens Falls School District.*
 - *Accrued sick time for Fort Edward Union Free School District employees hired by the South Glens Falls School District will be carried over by the employee.*
 - *Health insurance benefits for faculty and staff will be followed as outlined in the appropriate bargaining unit contract within the South Glens Falls School District. The current benefits carried by the contracts within the Fort Edward Union Free School District will no longer be applicable after the consolidation is completed.*
 - *Any faculty hired by the South Glens Falls School District will be placed on the salary schedule based on their years of service.*
 - *Unemployment insurance will be paid to any eligible employee according to the regulations outlined by NYS*
 - *Any eligible employee will be placed on the Preferred Eligibility List as outlined by NYS.*

In addition to providing benefits and seniority to the Fort Edward employees, the statement offers to provide employment to as many staff as possible and, if staff reductions are necessary, to handle those reductions through retirements and attrition. These assurances are further bolstered by a State Education Department document that addresses the rights of the Fort Edward teachers when it says, “for salary, sick leave and any other purposes, the length of service credited in the annexed district shall be credited as employment time with the annexing district.” Therefore, it is clear that all the Fort Edward staff who come to the newly merged district will come with all of the rights accrued that they had in their previous district.

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

Table 6.1		
District Positions: 2020-21		
	Fort Edward	South Glens Falls
Instructional/Instructional Support		
Teacher	43	265
Teacher Aide	3	68
Teaching Assistant	9	5
Nurse	1	9
Study Hall Monitor		2
Security Officer		1
Attendance Clerk		2
Technology		
Micro Computer Tech		1
Computer Network Manager		1
Micro Systems Coordinator		1
Custodial/Maintenance		
Director of Facilities & Operations		1
Custodian		13
Cleaner	4	14
Building Maintenance Supervisor	.5	1
Building Maintenance Mechanic		4
Building Services Supervisor		6
Building Maintenance Worker	1	
Groundsman		2
Food Service		
School Lunch Manager		1
Cook Manager		7
Cook		2
Food Service Helper	2	8

Transportation		
Transportation Supervisor		1
Bus Driver-Full Time		5
Bus Driver-Part Time	5	29
Assistant Bus Driver		10
Head Auto Repairman		1
Auto Repairman		2
Auto Services Worker		1
Transportation Routing Specialist		1
Dispatcher		1
Administration/Supervision/Clerical Support		
Superintendent	1	1
Superintendent's Secretary/District Clerk	.4	1
Assistant Superintendent		2
K-12 Principal	1	
Principal-High School		1
Principal-Middle School		1
Principal-Elementary		4
Assistant Principal		3
Director of Special Education		1
Assistant Director of Special Education		1
Director of Technology Integration		1
Director of Health, PE, & Athletics		1
Secretary/Typist	2	
Secretary/Typist/Steno	1	15
Account Clerk/Clerk-Typist		3
Treasurer		1
Deputy Treasurer	1	
TOTAL STAFF	74.9	500

As is evident from table 6.1 above, the majority of staff in these two school districts are teachers. Teachers, teacher aides, and teaching assistants comprise approximately 2/3 of the districts' staff. This is not at all unusual since the primary purpose of schools is to educate the students who attend those schools.

In a school district merger by annexation, the annexing district's board of education stays in place to serve the newly merged school district. In addition to the board of education, the contracts and policies of the annexing district will also stay in place until appropriately modified. In consideration of the Fort Edward teachers becoming members of the newly merged district, one of the tasks that will have to be accomplished after the annexation is to define salary and

benefit levels for the Fort Edward teachers. As a result, teacher contracts from the two districts have been compared.

The table that follows is a comparison of the major provisions in the teacher contracts in Fort Edward and South Glens Falls. 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 differences in these contract provisions. However, it is our opinion that negotiation of these matters for defining Fort Edward teacher benefits in a merged school district could be accomplished without major difficulty. Table 6.2 comparing some of the major contract provisions follows.

Table 6.2 Teacher Contract Comparison		
Item	Fort Edward	South Glens Falls
Duration	July 1, 2013-June 30, 2021	July 1, 2020-June 30, 2025
Recognition	All full-time and part-time teachers	Professional staff excluding administrators
Grievance Procedure	Arbitration	Contract disputes end in binding arbitration; claim about any other terms & conditions of employment ends in advisory arbitration
Health Insurance	WSWHE Consortium-District pays 93% of premium; employee pays 7%	WSWHE Consortium-District pays 84% of premium; employee pays 16%-Alternative PPO Plan
Health Insurance Buyout	\$2,500 for 2 person; \$3,500 for family	\$4,100/employee
Dental Insurance	Empire Plan-District pays 90% of premium	Blue Shield Plan-District pays 100% of premium for individuals and 75% for dependents
Sick Leave	12 days/year-unlimited accumulation	18 days/year for personal and family illness
Illness in Family	3 days/year-unused days accrue as sick days	
Sick Leave Bank	No	No
Personal Leave	3 days/year-unused days accrue as sick days	4 days/year-unused days accrue as sick days
Death in Family	4 days/instance	
Sabbatical	May be granted to teachers with at least 7 years of service in the district	May be granted to teachers with at least 7 years of service in the district
Longevity	\$1,500 at the start of the 25 th and 30 th years with the district	-
Salary	Base salary of all teachers reduced by \$500 for 2020-21	-
Association Business	7 days/year for Association business	3 days/year for Association business; up to 17 days/year if the Association reimburses the district for substitute costs
Work Year	180-182 days	186 days
Teacher Load	Not more than 6 obligations and 4 preparations/day	Grades 7-12-Regular assignment is 25 instructional periods/week; teacher

		receives \$6,000 for taking 30 instructional periods/week; no more than 3 preparations
Class Size	Normal limits are 100 for English & 125 for social studies, science, & math	Sincere intention of the Board to have: K- 22 students 1-3-24 students 4-5-25 students MS/HS-27 students
Employment Conditions	No tenured member shall be disciplined or discharged without just cause	No tenured member shall be disciplined or terminated without just cause
Termination Payments	With 10 years of district service and TRS retirement eligibility: -Hired prior to 7.1.2016-daily rate of pay X 40% of unused sick days to a maximum of \$27,000; -Hired after 7.1.2016-daily rate of pay X 27% of unused sick days to a maximum of \$27,000;	-
Retiree Health Insurance	1 st year of retirement eligibility- Employee pays the same % as active employees; After 1 st year of retirement eligibility, employee pays 50% for individual and 65% for dependent coverage	Must be retirement eligible: Every 3 accumulated sick days = 1 month of coverage with retiree paying 16% of premium (maximum of 120 months); When sick leave is exhausted, district pays 50% of individual premium and 35% of family premium; At Medicare Eligibility with 15 years of local service: For anyone retiring on or after 7.1.2023, district pays 100% of individual premium for life and district pays dependent coverage at the following rates: 27 or more years of service-100% 23-26 years of service-90% 19-22 years of service-75% 15-18 years of service-60% OR District pays 100% individual premium for life and pays a one-time \$30,000 payment to retiree

As can be seen in table 6.2, the two teacher contracts are fairly similar. Should an annexation occur, the South Glens Falls contract would survive and would be the document from which future contracts would be negotiated. Having acknowledged that fact, everyone will be aware of the provisions of the Fort Edward contract so, to some degree, that will influence the negotiation of future agreements.

Fort Edward and South Glens Falls compensate staff in the teacher bargaining units in a fairly common manner. Both districts have a traditional teacher salary schedule/grid that is structured with years of service (steps) and payment for graduate hours earned (columns).

Determining a staff member’s years of service and graduate hours will identify an intersection on this salary grid that will allow one to identify the salary paid to that individual.

As will be further detailed in the chapter on Finance, Fort Edward is facing a significant financial crisis. This crisis has created some unusual conditions in the district including the school budget being voted down, the elimination of the Pre-K program, and numerous other staffing cuts that have been made in an attempt to maintain the school district. Another result of this financial crisis is that the Fort Edward teacher contract now contains two very unusual provisions. First, for the 2020-21 school year, the base salary of all teacher association members has been reduced by \$500. In addition, the 2018-19 teacher salary schedule has been duplicated and will serve as the salary schedule for both the 2019-20 and the 2020-2021 school years. Given these unusual salary conditions, table 6.3 that follows compares the 2020-21 salary schedules of the two districts at selected steps and columns.

Table 6.3		
Teacher Salary Schedule Comparison-2020-21*		
	Fort Edward	South Glens Falls
B-Step 1	44,685	43,698
B-Step 5	48,061	49,414
B-Step 10	54,423	57,804
B-Step 15	60,827	67,209
B-Step 20	68,907	84,122
B-Step 25	n/a	88,958
B-Top Step	68,907 (20)	88,958 (25)
<hr/>		
M-Step 1	46,844	46,997
M-Step 5	49,929	51,963
M-Step 10	56,288	60,230
M-Step 15	62,664	69,757
M-Step 20	84,364	86,979
M-Step 25	n/a	91,818
M-Top Step	84,364 (20)	91,898 (25)
<hr/>		
M+30-Step 1	48,257	47,784
M+30-Step 5	51,339	53,499
M+30-Step 10	57,701	61,764
M+30-Step 15	64,055	71,294
M+30-Step 20	85,756	88,602
M+30-Step 25	n/a	94,181
M+30-Top Step	85,756 (20)	94,181 (25)
() is the highest step in that column		

In Table 6.3, B is the comparison of teacher salaries with a Bachelor’s Degree, M is for teachers who have a Master’s Degree, and M+30 is a comparison of salary steps for teachers who have acquired 30 graduate hours beyond their Master’s Degree. Steps represent years of service. As can be seen from table 6.3, the South Glens Falls salaries are higher than the Fort Edward salaries at most of the steps that were compared. In addition, the South Glens Falls salary schedule has more steps than the Fort Edward schedule resulting in significantly higher salaries for the most experienced teachers. This comparison is not at all unusual when looking at the salary schedules of two school districts. Negotiations in New York State are conducted in each school district. Each board of education negotiates with its bargaining units and ends up with collective bargaining agreements, none of which are the same from one school district to another. Subsequent to the annexation, however, it will be up to the board of education and the teacher union to negotiate a satisfactory way of defining salaries and benefits for all teachers as part of the newly merged school district.

Should a merger occur, South Glens Falls would be annexing Fort Edward. Therefore, the South Glens Falls teacher contract would be the surviving agreement.

With respect to the placement of Fort Edward teachers on the South Glens Falls teacher salary schedule, the statement of assurances offers the following guidance:

- *All Fort Edward Union Free School District employees will be compensated based on years of service and compensation outlined in the appropriate bargaining unit contracts currently in place in the South Glens Falls School District.*
- *Any faculty hired by the South Glens Falls School District will be placed on the salary schedule based on their years of service.*

There is no state statute or regulation that determines the level at which the teacher contract in an annexation must be negotiated with respect to salary. Labor and management are free to negotiate a salary schedule that is similar to, higher than, or lower than the existing salary schedule in South Glens Falls. However, in districts that have merged in New York State, there has traditionally been a “leveling up” process that takes place with regard to teacher salaries. That is, teachers in the lower paying of the merged districts, in this case Fort Edward, have their salaries “leveled up” to the higher district salary schedule, in this case South Glens Falls. This “leveling up” is also consistent with the statement of assurances that has been agreed to by the districts.

Because we have estimated cost savings due to this merger in a conservative manner and because of the statement of assurances guiding this study, we have included the cost of leveling up teacher salaries as a complete level up in the first year of the merger.

Table 6.4 that follows shows the cost of leveling up the Fort Edward teachers to the South Glens Falls salary schedule. Identifying the step and the number of hours/degrees for each of the 43 Fort Edward teachers provided a salary for each teacher on the Fort Edward salary schedule. The years of service were then determined for each Fort Edward teacher...salary schedule step could not be used because the top of the Fort Edward schedule is at step 20 while the top of the South Glens Falls schedule is at step 25 and the statement of assurances provides for crediting years of service rather than step placement. Given the years of service and the credits, all 43 Fort Edward teachers were placed on the appropriate salary on the South Glens Falls schedule. The difference in salary for each teacher was then calculated.



Table 6.4						
Level up of Fort Edward Teacher Salaries to South Glens Falls Salary Schedule 2020-21*						
Teacher #	Degree/ Hours	Step	Salary on FE Schedule	Years of Service	Salary on SGF Schedule	Difference
1	M+3	20	83,864	20	87,108	3,244
2	M	20	85,364	25	91,818	6,454
3	M	13	59,128	13	65,325	6,197
4	M+1	20	83,908	20	87,022	3,114
5	M	15	62,164	15	69,757	7,593
6	M	17	66,916	17	75,712	8,796
7	M	14	60,622	14	67,011	6,389
8	M	20	83,864	21	87,551	3,687
9	M	20	83,864	21	87,551	3,687
10	M	18	70,194	18	78,689	8,495
11	M	10	55,788	10	60,230	4,442
12	M+6	20	84,128	20	87,237	3,109
13	M	16	63,682	16	72,735	9,053
14	M	15	62,164	15	69,757	7,593
15	M	20	83,864	23	89,418	5,554
16	M	20	86,864	32	91,818	4,954
17	M	20	85,364	27	91,818	6,454
18	M	6	50,464	6	53,517	3,053
19	M	20	83,864	21	87,551	3,687
20	M+31	18	71,662	18	80,022	8,360
21	M	16	63,682	16	72,735	9,053
22	M	20	83,864	24	90,618	6,754
23	M	12	57,627	12	63,639	6,012
24	M	14	60,622	14	67,011	6,389
25	M	20	85,364	27	91,818	6,454
26	M	14	60,622	14	67,011	6,389
27	M	13	59,128	13	65,325	6,197
28	M	20	85,364	27	91,818	6,454
29	M	20	83,864	23	89,418	5,554
30	M	15	62,164	15	69,757	7,593
31	M	20	85,364	27	91,818	6,454
32	M	20	85,364	25	91,818	6,454
33	M	18	70,194	18	78,689	8,495
34	M	8	53,042	8	56,895	3,853
35	M	16	63,682	16	72,735	9,053
36	M	3	47,397	3	49,107	1,710
37	M+31	20	86,800	25	91,818	5,018
38	M	20	83,864	24	90,618	6,754
39	M	4	48,414	4	50,535	2,121
40	M+21	20	86,288	25	92,721	6,433
41	B	1	44,185	1	44,185	-
42	M+27	20	86,552	25	92,979	6,427
43	M+27	9	55,602	9	59,722	4,120
TOTAL			3,066,781		3,314,437	247,656

*M=Master's Degree; B=Bachelor's Degree; 1 B-1 teacher held harmless

One Fort Edward teacher’s salary at B-Step 1 was higher on the Fort Edward schedule than it would have been on the South Glens Falls schedule. The salary of this teacher was held harmless for purposes of this calculation. The cost to move the other 42 Fort Edward teachers to their appropriate placement on the South Glens Falls salary schedule was \$247,656. This means that the average Fort Edward teacher’s salary would increase \$5,897 by being moved from the Fort Edward salary schedule to the South Glens Falls salary schedule.

In analyzing the full cost of “leveling up” teacher salaries, some basic payroll information was gathered. Analyzing the payrolls results in the following teacher salary comparison in Table 6.5.

Table 6.5			
Average Teacher Salaries			
	Teacher Payroll	Number of Teachers	Average Teacher Salary
Fort Edward	\$3,066,781	43	\$71,320
South Glens Falls	\$20,571,222	265	\$77,627
TOTAL	23,638,003	308	\$76,746
Average Teacher Salary			\$76,746
Average Teacher Salary with 45% Fringe Benefits			\$111,282

Table 6.4 does provide some interesting information. For example, we see that there are 43 teachers in Fort Edward compared with 265 teachers in South Glens Falls. We also see that the average teacher salary for South Glens Falls is approximately \$6,300 higher in South Glens Falls than it is in Fort Edward.

The districts were asked to provide a calculation for the average cost of fringe benefits for their employees. The average cost of fringe benefits is calculated by dividing the total cost of fringe benefits by the total salaries, excluding substitutes. In Fort Edward, fringe benefits were approximately 50% of total salaries and in South Glens Falls, fringe benefits represented 42% of salary costs. Because the percentages are similar, because the South Glens Falls contracts will be the starting point for future negotiations, and because estimating in a conservative manner is best in this study, 45% will be used for the average cost of fringe benefits. This means that the cost for the average teacher’s salary and benefits across both districts is approximately \$111,282.

In addition to the salary impact, we have estimated the increase in fringe benefit costs due to leveling up to be approximately 20%. This is less than the 45% fringe benefit cost noted earlier because the cost of health insurance does not change as salaries are increased. This adds

another \$49,531 for increased fringe benefit costs. As a result, the total cost of salaries and related fringe benefits for leveling up the Fort Edward teachers to the South Glens Falls salary schedule is \$297,187. These calculations can be summarized in Table 6.6 that follows.

Table 6.6 Cost to Level Up Teacher Salaries	
2019-20 Fort Edward teacher payroll	\$3,066,781
Payroll of 2020-21 Fort Edward teachers placed on South Glens Falls salary schedule	\$3,314,437
Salary cost of leveling up Fort Edward teachers to South Glens Falls salary schedule	247,656
Fringe benefits estimated at 20% (no insurances)	49,531
Total cost of salaries and benefits to level up teacher salaries	297,187

Throughout this study, there will be scenarios examined and questions addressed regarding the costs that will be incurred by adding teachers or the costs that might be saved by eliminating or not filling teaching positions. For purposes of this study, we will use the payroll information contained in Table 6.4 for calculating the cost of a teacher. We will use the average salary for a teacher across the two districts and an estimated fringe benefit cost of 45% to calculate this cost. As a result, the average cost of a teacher for purposes of this study will be \$111,282.

In Chapter 3 dealing with the instructional program offered to students, elementary school staffing patterns were examined based on the number of elementary sections that currently exist in both districts. A scenario was developed whereby one second grade class, one third grade class, one fourth grade class, and one fifth grade class in Fort Edward could be combined with the corresponding grades in Harrison Elementary. This would have the effect of reducing four elementary teaching positions.

With the merged district having four fewer classrooms and four fewer teachers in the elementary school, savings could be realized. It is customary in this study to estimate savings in a conservative manner. As a result, no savings are projected for teacher aides, teaching assistants, or any other position title other than the two teachers in the two classrooms. It has been determined that the average cost for an average teacher's salary and benefits is \$111,282. Therefore, the ability to reduce four elementary teaching positions would save the merged district \$445,128 in elementary teaching staff salaries and benefits. The statement of shared

values states that these reductions in staff should be accomplished through retirements and attrition.

Also in chapter 3, we determined that a number of secondary sections could be reduced by incorporating Fort Edward students into existing classes in South Glens Falls without increasing the class sizes in the South Glens Falls middle and high school. This analysis is shown in Table 6.7 that follows.

Table 6.7 Approximate Number of MS/HS Section Reductions by Discipline	
Curriculum Area	# Of Section Reductions
English	8
Social Studies	10
Math	11
Science	10
Spanish	3
Business	0
Technology	0
Music	1
Art	2
Health	2
Total	47

Analyzing table 6.7 provides some insight into the possible reduction of secondary teaching positions. Generally speaking, teachers in the two study districts teach 5-6 classes per day. Applying this teaching load to the table above, it appears that it might be feasible to conservatively eliminate one English teaching position, two social studies teaching positions, two math teaching positions, and two science teaching positions for a total of seven secondary teaching positions. Using \$111,282 as the cost of a teacher, it is conservatively estimated that a merged district could save approximately \$778,974 in secondary teaching positions. This would also allow the addition of a number of new courses that would enhance options for the students in addition to maintaining all of the current courses offered in each district.

It can fairly be projected that the four elementary positions and the seven secondary positions would be the only positions reduced should a merger occur. Table 6.8 that follows reviews all of the teaching positions that currently exist in Fort Edward. As can be seen in table 6.8. it would appear that all of the teaching positions except the ones identified for reduction would continue to exist in the merged district.

Table 6.8 Fort Edward Teacher Staffing			
Area	2020-21 Teacher Positions	Projected 2022-23 Teacher Positions	Comments
K	1	1	
1	2	2	
2	2	1	Move 1 section to Harrison
3	2	1	Move 1 section to Harrison
4	2	1	Move 1 section to Harrison
5	2	1	Move 1 section to Harrison
6	2	2	
English	2	1	Reduce 1 position
Social Studies	2	0	Reduce 2 positions
Math	2	0	Reduce 2 positions
Science	3	1	Reduce 2 positions
Spanish	1	1	
Counseling	2	2	
Library	1	1	
Technology	1	1	
Art	2	2	
Music	1	1	
Physical Ed	2	2	
Psychologist	1	1	
Speech	2	2	
Special Education	7	7	
AIS	3	3	
TOTAL	45	34	11 fewer positions in merged district
1. SGF Anticipated Retirements: 6 (2021), 4 (2022), 8 (2023) 2. New 7-8 team of 4 core academic teachers will be required in merged middle school 3. FE Anticipated Retirements: 1 (2021) 1 (2022)			

Now that the extent of teacher reductions has been identified, it is important to examine whether or not this reduction will realistically have an impact on the financial operation of the merged district. The statement of assurances offers further guidance on this topic as follows:

All employees are valued. As such, the BOE will discuss the means to provide employment for as many staff members as possible. Strategies, such as utilizing retirements and attrition will be used to accomplish this goal.

Since the goal will be that all staff reductions will be accomplished through retirements and attrition, table 6.8 that follows shows the teacher attrition that has occurred over the past five years in the two districts. This attrition may be the result of resignations, retirements, or the reduction of teaching positions. Assuming that teacher turnover in future years is similar to the amount of teacher turnover in the past five years, table 6.8 that follows will provide assurance that any staff reductions can be handled through attrition.

Table 6.8 Teacher Attrition		
Year	Fort Edward	South Glens Falls
2019-20	Elementary-5 Health English Special Ed Social Studies Math Science-2 Music	Elementary-2 Special Ed Chemistry Physics Physical Education Music Social Worker Earth Science HS Reading
2018-19	Elementary English Music Psychologist Special Ed	Elementary-2 Social Worker-2 Science Art
2017-18	Elementary Science	Elementary Social Studies-2 Math Earth Science
2016-17	English	Elementary-2 Special Ed Psychologist-2 English Math Social Studies
2015-16	Elementary-2	Special Ed-3 Foreign Language-2 Earth Science Speech Library
5 Year Total	23	37

As can be seen from table 6.8 above, 60 teachers have left the employment of these two school districts in the past five years, an average of 12 teachers leaving per year. Within the areas of projected position reductions, the following teachers have left in the past five years:

- Elementary-16 teachers
- English-4 teachers
- Social Studies-3 teachers
- Math-3 teachers
- Science-9 teachers

These data provide assurance that any position reductions will be able to be handled through attrition.

In addition to considering the history of teachers leaving the two districts, other factors will also influence the number of teachers who will be needed to fill the resulting positions in a merged district. South Glens Falls is anticipating six retirements in 2021, four retirements in 2022, and eight retirements in 2023; Fort Edward is anticipating one retirement in 2021 and one retirement in 2022. Finally, a new 7-8 team of 4 core academic teachers will be required to appropriately staff the merged middle school should the merger occur. This combination of anticipated retirements and additional positions that will be needed further bolster the assumption that any teaching position reductions will be able to be handled through attrition.

There is a five year history of a significant number of teachers leaving the two districts for a variety of reasons. Teacher retirements are anticipated in both districts. A new core academic team of one English, one social studies, one math, and one science teacher will be needed to fully staff the merged middle school. Given these data, it appears that retirement/attrition plus the new teaching positions that will be created, will be a realistic method for accomplishing the position reductions identified in this study. It also appears that with retirement/attrition being a viable method for absorbing staff reductions in the teaching ranks, no teacher will lose a position involuntarily. It also means that the projected savings from these projected reductions are realistic.

Therefore, for purposes of this study, it will be assumed that savings from four elementary teacher salaries and benefits will be approximately \$445,128 and savings from seven secondary teacher salaries and benefits will be approximately \$778,974 for a total teacher savings of \$1,224,102.

Stipends for coaches were next examined. Table 6.9 that follows shows the stipends that are paid to the coaches in these sports.

Table 6.9		
Coaching Stipends-2020-21		
FALL SPORTS		
	Fort Edward	South Glens Falls*
Football, Varsity	4,383-5,476	3,700-4,400
Football, JV		2,700-3,400
Football, Modified	3,472-4,344	1,800-2,500
Soccer, Boys Varsity		3,700-4,400
Soccer, Boys Modified		1,800-2,500
Soccer, Girls Varsity		3,700-4,400
Soccer, Girls Modified		1,800-2,500
Volleyball, Girls Varsity	4,383-5,476	3,700-4,400
Volleyball, Girls JV	3,849-4,810	2,700-3,400
Volleyball, Girls Modified	3,472-4,344	1,800-2,500
Field Hockey, Varsity		3,700-4,400
Field hockey, JV		2,700-3,400
Cross Country, Boys Varsity		3,700-4,400
Cross Country, Girls Varsity		3,700-4,400
Golf	2,700-3,376	3,000-3,700
Cheerleader, Football	2,700-3,376	3,000-3,700
WINTER SPORTS		
Basketball, Boys Varsity	4,383-5,476	3,700-4,400
Basketball, Boys JV	3,849-4,810	2,700-3,400
Basketball, Boys Freshman		2,300-3,000
Basketball, Boys Modified	3,472-4,344	1,800-2,500
Basketball, Girls Varsity	4,383-5,476	3,700-4,400
Basketball, Girls JV	3,849-4,810	2,700-3,400
Basketball, Girls Freshman		2,300-3,000
Basketball, Girls Modified	3,472-4,344	1,800-2,500
Wrestling, Varsity		3,700-4,400
Wrestling, JV		2,700-3,400
Ice Hockey, Varsity		3,700-4,400
Indoor Track, Boys Varsity		3,700-4,400
Indoor Track, Girls Varsity		3,700-4,400
Bowling	2,700-3,376	3,000-3,700
Cheerleader, Varsity		3,000-3,700
Cheerleader, JV		2,300-3,000

SPRING SPORTS		
Baseball Varsity	3,849-4,810	3,700-4,400
Baseball, JV	3,472-4,344	2,700-3,400
Baseball, Modified	2,700-3,376	1,800-2,500
Softball, Varsity	3,849-4,810	3,700-4,400
Softball, JV	3,472-4,344	1,800-2,500
Softball, Modified		1,800-2,500
Lacrosse, Boys Varsity		3,700-4,400
Lacrosse, Boys JV		2,700-3,400
Lacrosse, Boys Modified		1,800-2,500
Lacrosse, Girls Varsity		3,700-4,400
Lacrosse, Girls JV		2,700-3,400
Lacrosse, Girls Modified		1,800-2,500
Tennis		3,000-3,700
Track, Boys Varsity		3,700-4,400
Track, Boys Modified		1,800-2,500
Track, Girls Varsity		3,700-4,400
Track, Girls Modified		1,800-2,500
*In addition to the stipends, South Glens Falls makes longevity payments as follows: Varsity....Years 5-9-\$800; Years 10-14-\$1,000; Years 15-19-\$1,200; Years 20+-\$1,400 Frosh/JV.... Years 5-9-\$600; Years 10-14-\$800; Years 15-19-\$1,000; Years 20+-\$1,200 Modified.... Years 5-9-\$400; Years 10-14-\$600; Years 15-19-\$800; Years 20+-\$1,000		

The consolidation 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 6.9, it appears that the stipends paid to coaches are, at first glance, higher in Fort Edward than they are in South Glens Falls. However, when the longevity payments offered by South Glens Falls are included for coaches with more experience, the coaching stipends become much more similar. For purposes of this study it appears that the stipends 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, increase. Savings could be realized by the combination of some of the current 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. Based on the magnitude of the financial implications in this study, adjusting coaching salaries, elimination of duplicate sports/coaching salaries, and the start-up of new sports or teams, it is concluded that the magnitude of these actions would be of little consequence. For this reason, no savings is projected for the combination of the districts’ athletic teams nor are any costs included for the creation of new teams.

As mentioned earlier, staffing has a significant impact on the cost of operating schools. A merger study is not the venue for doing a position-by-position staffing analysis. Whether a merged school district should have one fewer teacher aide, one fewer cleaner, or one more bus monitor is well beyond the scope of this study. However, there are some areas that can be identified as centers for cost savings should a merger occur other than the teaching positions identified earlier. These areas will now be discussed.

We turn first to the analysis of the administrators currently employed by both districts. Fort Edward and South Glens Falls both have a superintendent of schools as their chief executive officer. Table 6.10 that follows shows the superintendent and the other supervisory positions and district office staff in both districts.

Table 6.11 Administrative/Supervisory/Clerical Support Positions		
Position	Fort Edward	South Glens Falls
Superintendent	1	1
Superintendent’s Secretary/District Clerk	.4	1
Assistant Superintendent		2
K-12 Principal	1	
Principal-High School		1
Principal-Middle School		1
Principal-Elementary		4
Assistant Principal		4
Director of Special Education		1
Assistant Director of Special Education		1
Director of Technology Integration		1
Director of Health, PE, & Athletics		1
Secretary/Typist	2	
Secretary/Typist/Steno	1	15
Account Clerk/Clerk-Typist		3
Treasurer		1
Deputy Treasurer	1	

The superintendent of a district which is annexed (Fort Edward) would not have rights to the superintendent's position of the annexing district. However, the Fort Edward's superintendent's contract is considered a property right and is therefore a contractual obligation which is binding upon the newly reorganized school district. This right is further evidenced by the very common language in the Fort Edward superintendent's contract which states as follows:

“If the District is dissolved, annexed to, merged, or consolidated with one or more school districts, the Board agrees to make every reasonable effort to ensure that the Superintendent is appointed to the position of Superintendent of the merged district. If that is not possible, then the Board shall make every reasonable effort to ensure that the Superintendent is appointed to a position in the merged district which is consistent with the Superintendent's education, background, experience, certification and former status and acceptable to the Superintendent. In either case, the Superintendent shall be entitled to receive salary, benefits, and rights provided for under this Agreement for the balance of the unexpired term hereof. If the Superintendent is not appointed to the position of Superintendent or a comparable position in the merged District, then the Board shall continue to pay the Superintendent all salary and benefits provided for under this Agreement, until the end of the term of this Agreement.”

In the spring of 2021, just prior to the release of this study, the superintendent in Fort Edward secured the position as the superintendent in Hudson Falls. He will be leaving Fort Edward on June 30, 2021. It is anticipated that the district will hire an interim superintendent for one year from July 1, 2021 through June 30, 2022. At the conclusion of the interim superintendent's employment with Fort Edward, one of two things will happen. First, the district will be merged and the superintendent in South Glens Falls will be the superintendent of the merged district. Second, the district will not be merged and a new superintendent will have been hired to lead the district into the future. Either way, the current superintendent and the interim superintendent will no longer be associated with Fort Edward as of July 1, 2022.

The cost of salary and fringe benefit at 45% for the Fort Edward superintendent is \$198,914. This amount will be considered as savings for the merged district as of July 1, 2022 when both the current superintendent and the interim superintendent will no longer be associated with Fort Edward and the potential date for merger would arrive.

In addition to the discussion about the superintendents' positions, the statement of assurances and the facilities chapter in this report have both stated that the all of the school buildings that are currently in use will remain open. To maintain current levels of supervision in

these buildings, it is assumed that the following positions that are currently in place will remain in place.

Fort Edward:

Principal

South Glens Falls:

Principals-4 Elementary, 1 Middle School, & 1 High School

Assistant Principals-4

In addition to the building level positions in the merged district, it is not at all unusual for a district of approximately 3,000 students to have two Assistant Superintendents, one for curriculum and instruction and one for business. In addition, it is very common for a district of this size to have departmental director positions covering such things as technology, facilities, food service, transportation, special education, and athletics. As a result, it is assumed that those positions currently existing in the South Glens Falls district will continue as currently constituted. In addition, the position of Director of Human Resources has been added to the 2021-22 budget for South Glens Falls. This is also a very common administrative position for a district the size of South Glens Falls.

There is also the matter of business office staffing. Currently there are no full time staff in the business office in Fort Edward; the clerk duties are being handled by a retiree who works 2 ½ days per week. The rest of the business function has been contracted to Franklin-Essex-Hamilton BOCES. In the merged district, there is a possibility that this part time retiree will be retained to at least help with the transition to a merged district. For that reason, no savings is anticipated in the business office for this study.

The same can be said for the two superintendent secretary positions that currently exist. It is clear that the superintendent of the merged district will have one secretary. However, given the challenges that a merged district faces after a merger, it would not be at all unusual for the second superintendent's secretary to be kept on staff for building, district office, or Board business. As a result, the conservative estimate of savings does not include a reduction in the superintendent's secretary position. Therefore, the only savings projected in the administrative/supervisory area is that of one superintendent's salary benefits equaling \$198,194 effective July 1, 2022.

In addition to the certificated instructional and supervisory positions in the districts, there are also staff that provide support to the operation of the schools. Both districts have contracts with these support staff, some in the form of collective bargaining agreements with unions and others in the form of individual contracts. As a result, the contracts are difficult to compare because they are so numerous and so dissimilar. However, Table 6.12 that follows shows a general overview comparison of the support staff contracts. Like the teacher contract comparison, not every clause was compared. This analysis looked only at the major provisions in the contracts. While there are clearly differences in the contracts, in many ways the contracts are also quite similar. Table 6.12 comparing some of the major contract provisions follows.



Table 6.12 Support Staff Contract Comparison-2020-21		
Item	Fort Edward	South Glens Falls
Duration	July 1, 2015-June 30, 2021	July 1, 2018-June 30, 2023
Grievance Procedure	Binding arbitration is the final stage	Binding arbitration is the final stage for alleged contract violations
Disability Insurance	-	Member pays no more than \$.60/week; district pays remainder of the premium
Sick Leave	12 month-12 days/ year-unlimited accumulation 10 month-11 days/year-unlimited accumulation	1.3 days/month, cumulative to 360 days
Personal Leave	3 days/year-unused days are added to sick leave	4 days/year; 2 days if hired after 6/30/97-unused days are added to sick leave
Family Illness	3 days/year	5 days/year-unused days are added to sick leave
Sick Leave Buy Back	-	Yes
Vacation	After 1 year-2 weeks After 5 years-3 weeks After 10 years-4 weeks After 18 years-5 weeks After 25 years-6 weeks	After 1 year-1 week After 2 years-2 weeks After 5 years-3 weeks After 13 years-4 weeks After 20 years-1 additional day/year to a maximum of 5 weeks
Paid Holidays	14 for 12 month employees	13/year
Health Insurance	District pays 98.5% of individual and dependent premiums	District pays 80% of premiums- Alternate PPO Plan
Dental Insurance	District pays 90% of premium	District pays the premiums
Health Insurance Buy Out	\$3,000	\$2,000
Retiree Health Insurance	District pays 55% of premium for retiree and 50% for the retiree's spouse	District pays 95% of premiums
Retirement Payment	With 10 years of service, daily rate X half the # of sick days to a maximum of \$25,000;payout can also be used for payment of health insurance premiums in retirement	With 5 years of service and at least 54 years old, yearly salary is increased by \$40/year of service to a maximum of \$1,500 OR Each 4 day block of unused sick leave = 1 month of fully paid health insurance up to age 65; at 65, each 3 day block of unused sick leave = 1 month of fully paid health insurance
Discipline	No member shall be disciplined, reprimanded, reduced in rank or compensation, or discharged without just cause.	-

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

Once again, we find that there are differences in the collective bargaining agreements with the support staff unions. However, from the big picture perspective, there do not seem to be any differences that are so significant that concern should be raised. We believe that if a merger were to occur, appropriate accommodations could be made to define the terms and conditions for all support staff in the merged district without significant difficulty. Again, the South Glens Falls support staff contracts will survive.

Finally, an attempt was made to analyze the salaries paid to support staff in Fort Edward and South Glens Falls. Unlike the teacher contracts, there is not one salary schedule for support staff in either district that would make a reliable salary comparison possible. As a result, table 6.13 that follows shows a comparison of the hiring salaries for various support staff positions.



Table 6.13		
Salaries/Salary Ranges (13 Steps) for Support Staff-2019-20		
Title	Fort Edward	South Glens Falls
Teacher Aide	13.10-14.18	11.85
Library Aide		12.99-21.57
Lunchroom Monitor		11.06-14.03 (8)
Bus Monitor	13.23-19.10	11.06-14.03 (8)
Study Hall Monitor		13.94-22.31
Computer Monitor		13.94-22.31
Teaching Assistant	14.54-19.10	14.26-23.52
Bus Driver Cleaner	18.47-26.06	
Bus Driver-Full Time		31,951-51,190
Bus Driver-Part Time	18.47-20.26	17.70-21.60 (7)
Assistant Bus Driver		13.94-17.06 (7)
Transportation Routing Specialist		31,506-50,958
Dispatcher		14.21-22.78
Building Maintenance Worker	30,972-31,750	
Maintenance Mechanic-1		35,759-57,473
Maintenance Mechanic-2		36,269-60,613
Building Services Supervisor-Elementary		35,759-57,473
Building Services Supervisor-Secondary		36,269-60,613
Senior Groundsman		31,886-51,332
Automotive Service Worker		34,405-55,074
Head Automotive Repairman		47,444-75,923
Mechanic		36,859-58,956
Cleaner	13.56-17.64	12.63-16.11 (8)
Senior Custodian-Elementary		31,165-50,156
Senior Custodian-Secondary		31,382-50,518
Custodian-Night		29,642-47,717
Senior Account Clerk	29,848	
Secretary Typist	29,537	
Stenographer		30,219-48,419
School Secretary		28,844-46,215
Typist	29,537-38,753	27,470-44,013
Data/Registrar	28,848	
Clerk-Attendance		13.94-22.31
Clerk-Full Time		11.82-18.92
Clerk-Part Time		11.64-16.04
Nurse	39,871	
Nurse-RN		32,101-51,434
Nurse-LPN		14.26-23.52
Nurse Supervisor		33,580-53,810

As can be seen from table 6.13, the titles of positions are different in the two districts. Also, these data only represent only hiring salaries for the districts. Some of the hiring figures are salaries, others are salary ranges, and still others are hourly rates. For these reasons, comparisons of the support staff salaries are difficult to do in a manner that would result in credible comparisons.

Understanding that support staff comparisons are difficult to accomplish, it is possible to project the number of support staff positions that will exist in the merged district. Teacher aides and teaching assistants are usually tied to either students or teachers and since all of the students and all but eleven of the teacher positions will continue in the merged district, it is highly probable that all of the teacher aides and all of the teaching assistants will continue to be employed should a merger occur.

Since all of the buildings will be remaining open, there will continue to be cafeteria services in all buildings, all buildings will have to be cleaned, and there will have to be some position of building secretary in each facility. In addition, it is probable that the secretary in the Fort Edward CSE office would be assumed by the merged district because the number of special education students will create additional work for the merged district. Additionally, it would be expected that the Fort Edward building would need to have a nurse on duty.

Since all buildings will remain open, there will probably be a library in each facility so if there are library aides currently, they will also probably be continued in the merged district. Finally, there is a possibility of adding support staff positions with bus driver positions since Fort Edward currently is not providing transportation for its students but bus transportation is being planned for all students in the merged district.

Given the information provided with respect to the support staff and the statement of assurances that says that employment will be provided to as many staff as possible, it is reasonable to assume that all of the current support staff would find positions should a merger occur. As a result, no savings are projected with respect to the support staff positions in the districts.

In this chapter, we have discussed the possibility of reducing certain staff positions should the districts decide to merge. The statement of assurances developed by the two boards of education states that employment will be provided for as many staff as possible and that any

staff reduction will be accomplished by retirements and attrition. This study projects staffing savings defined as including salaries and fringe benefits for all positions is as follows:

Table 6.14 Staff Efficiencies			
Position	# of Staff	Individual Salary & Benefit Cost	Total Salary & Benefit Cost
Teacher-Elementary	4	111,282	\$445,128
Teacher-Secondary	7	111,282	\$778,974
Superintendent-7/1/22	1	198,194	\$198,194
TOTAL SAVINGS			\$1,422,296

It should be remembered that this is a conservative estimate of savings. It is quite possible that the real savings could exceed those identified in this study.

This study projects staff savings for salaries and benefits at \$1,422,296 following a merger. This is a conservative estimate and real savings could exceed those identified here.

Chapter 7 Finances

In addition to increasing educational options 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 district and offer insight into the potential financial ramifications should a merger occur.

Table 7.1 below illustrates the residents of South Glens Falls have consistently supported annual spending plans put forth by the Board of Education since 2010. In the early years documented in this table, Fort Edward residents strongly supported the annual budget. However, in 2017 and 2018, the district was faced with significant decreases in the taxable property value of the district as a result of a tax certiorari decision which adversely affected the calculation of the property tax rate per \$1000 for district residents. Simply put, the tax levy was now spread across much smaller district property wealth resulting in a major increase in the tax rate for other property owners. Additionally, the district was forced to use much of its available fund balance and borrow funds to meet the terms of the tax judgment. This created both a loss of available revenue to help fund the budget along with an increase in expense for the debt service obligation. Consequently, the original 2018 budget proposal was defeated but was approved in a second vote with a 0% tax levy increase. The 2019 budget was approved on the first vote but the original 2020 budget was defeated as was a revised second budget resulting in a contingent budget for the 2020-21 school year. Both districts recently received approval for the 2021-22 budgets on the first vote as noted in the table below.



Table 7.1 Budget Vote History								
	Fort Edward				South Glens Falls			
Year	% Tax Levy Increase Over Prior Year	Above Tax Cap? (Super-majority required)	Approval %	Budget Approved ?	% Tax Levy Increase Over Prior Year	Above Tax Cap? (Super-majority required)	Approval %	Budget Approved ?
2010	2.12	N	78.2%	Y	3.17	N	60.5%	Y
2011	0.00	N	90.8%	Y	2.92	N	56.8%	Y
2012	1.93	N	83.5%	Y	2.49	N	72.9%	Y
2013	2.50	N	80.0%	Y	3.48	N	72.4%	Y
2014	1.60	N	88.2%	Y	2.52	N	77.2%	Y
2015	1.16	N	88.4%	Y	2.41	N	74.8%	Y
2016	1.80	Y	67.7%	Y	1.4	N	78.3%	Y
2017	-17.24	N	76.4%	Y	2.85	N	81.2%	Y
2018	6.14	N	40.0%	N	3.2	N	80.1%	Y
2018 Rev	0.00	N	57.9%	Y				
2019	0.28	N	76.4%	Y	3.99	N	75.3%	Y
2020	19.85	Y	52.8%	N	2.99	N	71.3%	Y
2020 Rev	14.03	Y	49.3%	N				
2021	12.78	N	66.1%	Y	1.74	N	75.1%	Y

Examination of each district’s general fund balance sheets (Table 7.2) finds that Fort Edward and South Glens Falls are in very different fiscal positions. The recent financial challenges in Fort Edward resulting from the aforementioned loss of district property value have been well-documented. The June 30, 2020 balance sheet reflects only \$829,360 in available cash. Additionally, the ratio of liabilities compared to assets is .48. This reflects a considerably greater proportion of liabilities than is found in many districts. The June 30, 2020 balance sheet for South Glens Falls reflects a district in a very stable financial position. The ratio of liabilities compared to assets is .12 with a strong operating cash balance. The fund balances on June 30, 2020 also indicate an area of fiscal concern for Fort Edward.

The analysis of fund balance identifies another area in which the districts differ. Fort Edward has been forced to utilize much of its available fund balance over the past several years

to mitigate fiscal challenges. It is hoped that the district may be able to replenish some of the fund balance at the end of the 2020-21 fiscal year.

Table 7.2: District General Fund Balance Sheets as of June 30, 2020			
	Fort Edward	South Glens Falls	Combined
ASSETS:			
Unrestricted/Restricted Cash	\$829,360	\$25,285,141	\$26,114,501
Accounts receivable	\$134,383		\$134,383
Due from other funds	\$603,334	\$767,757	\$1,371,091
Due from fiduciary funds		\$19,248	\$19,248
Due from other governments		\$882,595	\$882,595
State and Federal Aid	\$694,238	\$545,752	\$1,239,990
Other		\$156	\$156
Total Assets	\$2,261,315	\$27,500,649	\$29,761,964
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
Accounts payable	\$225,471	\$155,596	\$381,067
Accrued Liabilities	\$141,773	\$128,124	\$269,897
Due to other funds	\$73,800	\$61,167	\$134,967
Due to Employee's Retirement Systems	\$17,380	\$813,606	\$830,986
Due to Teacher's Retirement Systems	\$397,817	\$2,225,399	\$2,623,216
Refundable Advances	\$125,443		\$125,443
Deferred Revenue	\$105,578		\$105,578
Total Liabilities	\$1,087,262	\$3,383,892	\$4,471,154
FUND BALANCES			
Non-spendable			
Restricted			
Workers' Compensation Reserve	\$30,000	\$276,170	\$306,170
Unemployment Reserve	\$54,921	\$96,810	\$151,731
Reserve for Retirement Contributions		\$3,768,588	\$3,768,588
Teacher Retirement Reserve		\$562,838	\$562,838
Debt Reserve	\$252,974		\$252,974
Insurance Reserve	\$27,000		\$27,000
Reserve for Tax Certiorari		\$5,912,522	\$5,912,522
Reserve-Employee Benefits & Accrued Liabilities	\$126,966	\$748,856	\$875,822
Capital Reserve		\$6,662,733	\$6,662,733
Total Restricted Fund Balance	\$491,861	\$18,028,517	\$18,520,378
Assigned			
Appropriated For Taxes		\$1,624,000	\$1,624,000
Encumbrances	\$2,893	\$1,133,976	\$1,136,869
Assigned Fund Balance			
Total Assigned Fund Balance	\$2,893	\$2,757,976	\$2,760,869

Unassigned			
Unassigned Fund Balance	\$679,299	\$3,330,263	\$4,009,562
Total Unassigned Fund Balance	\$679,299	\$3,330,263	\$4,009,562
Total Fund Balance	\$1,174,053	\$24,116,756	\$25,290,809
Total Liabilities & Fund Balance	\$2,261,315	\$27,500,648	\$29,761,963

Fund balance management is a critical part of the fiscal responsibility of the district and is essential to the long-term fiscal health of the district. Total fund balance is comprised of several different categories identified on the district’s balance sheet.

Restricted fund balance consists of monies that have been set aside for a particular purpose as defined by law. Funding and expenditures from restricted fund balance monies have specific regulations and restrictions and are governed by statute. Reserve funds established by districts fall in this category. While Fort Edward ended the 2019-20 year with balances in some of the reserve funds, Table 7.4 reflects a significant decline over the past five years. This is a troubling trend as the district looks to the future. The restricted funds listed on the balance sheet for South Glens Falls illustrate that the district has been able to allocate monies to a variety of reserve funds to support the district’s financial health. In a merged district, the current Fort Edward reserve fund balances would further strengthen the long-term fiscal stability of the merged district as noted in Table 7.3. In terms of future capital project initiatives, South Glens Falls has \$6,662,733 that will remain in the capital reserve account of the merged district and could be used to fund the local share of any future capital project in the merged district.



Table 7.3			
District Restricted (Reserve) Fund Balances as of June 30, 2020			
	Fort Edward	South Glens Falls	Combined
FUND BALANCES			
Restricted			
Workers' Compensation Reserve	\$30,000	\$276,170	\$306,170
Unemployment Reserve	\$54,921	\$96,810	\$151,731
Reserve for Retirement Contributions		\$3,768,588	\$3,768,588
Teacher Retirement Reserve		\$562,838	\$562,838
Debt Reserve	\$252,974		\$252,974
Insurance Reserve	\$27,000		\$27,000
Reserve for Tax Certiorari		\$5,912,522	\$5,912,522
Reserve-Employee Benefits & Accrued Liabilities	\$126,966	\$748,856	\$875,822
Capital Reserve		\$6,662,733	\$6,662,733
Total Restricted Fund Balance	\$491,861	\$18,028,517	\$18,520,378

Assigned fund balance consists of monies that are available from the prior year's budget to be used for a reduction of the district's tax levy or other related purposes as determined by the Board of Education. Unassigned fund balance represents the level of undesignated funds in the general fund and could be a surplus or deficit. It should be noted that the section 1318 of the Real Property Tax law caps school district unassigned fund balances at 4% of the subsequent year's budget. Fort Edward had \$679,299 in unassigned fund balance at year's end while the South Glens Falls unassigned fund balance was \$3,330,263. When comparing these unassigned fund balances with the 2020-21 budget for each district, we find that the Fort Edward unassigned fund balance represents 6.1% of its 2020-21 budget while South Glens Falls' unassigned fund balance represents 5.6% of its 2020-21 budget.

Table 7.4 that follows shows the history of each district's total fund balance over the past several years. This, too, is a measure of a district's overall fiscal health. If the fund balance has remained stable or increased, it typically means that there has been prudent fiscal management with no significant changes to external factors. The total fund balance for Fort Edward has significantly declined over the past five years. The unassigned fund balance total, a deficit of over \$1.7 million in 2018-19, is particularly concerning. Fort Edward is currently projecting an increase in its fund balance at the end of fiscal year 2020-21. South Glens Falls has steadily increased its fund balance levels from 2015-16 to 2019-20.

Table 7.4 Analysis of Fund Balance								
	Restricted		Assigned		Unassigned		Total Fund Balance	
	Fort Edward	South Glens Falls	Fort Edward	South Glens Falls	Fort Edward	South Glens Falls	Fort Edward	South Glens Falls
2015-16	2,771,318	8,753,477	354,173	1,851,199	791,208	1,660,319	3,916,699	12,264,995
2016-17	2,771,318	9,050,633	\$262,531	2,650,712	747,463	1,778,243	3,781,312	13,479,588
2017-18	1,164,318	12,284,990	243,772	2,397,401	730,235	1,799,919	2,138,325	16,482,310
2018-19	1,431,464	17,037,050	292,171	1,766,346	-1,765,375	2,050,316	-\$41,740	20,853,712
2019-20	491,861	18,028,518	2,893	2,757,976	679,299	3,330,263	1,174,053	24,116,757

We have also reviewed the draft report of the external (independent) auditor for the school year ending June 30, 2020. Fort Edward’s auditor is Marvin and Company, P.C. while South Glens Falls employs Beecher & Bethel, LLP to conduct its audit. These audits examine the financial health of the districts as well as the practices that the school districts employ to securely manage their funds.

The Fort Edward audit report has one recommendation related to compliance. The district’s unassigned fund balance in the general fund on 6/30/20 exceeded 4% of the subsequent year’s budget which does not comply with NYS law. The 4% limit is often a challenge for small districts because it does not provide a significant amount of funds in the event of a catastrophic event in the district. The district acknowledged this audit comment and noted that the Board of Education intends to use the surplus fund balance in future budgets to provide more fiscal stability for taxpayers. External auditors did include the following note of concern in the audit report:

“The District is experiencing declining enrollment and growing financial strain. Additionally, the District’s voters have rejected the 2020/2021 school budget, and the District is currently operating under a contingency budget. The contingency budget will keep the current tax levy. As a result, the District has made spending cuts, including the elimination of certain academic and extracurricular programs, and may have to draw upon its financial reserves. A formal merger study between the District and South Glens Falls Central School District has begun. The merger would allow the District to continue operating, while sharing resources and tuition requirements with South Glens Falls. The merger, pending approval by the Board of Education, New York State, and two community votes, would most likely happen in fall 2022. This timeline is based on normally accepted protocols of the New York State Education Department.”

The external auditor issued an unqualified opinion for the South Glens Falls audit for the fiscal year ending June 30, 2020 with no findings or comments.

In addition to the annual external audit, Fort Edward was audited by the Office of the New York State Comptroller in 2019-20 covering the audit period 7/1/2016 – 7/31/2019 with an audit objective of determining if the district had maintained adequate fund balances. The audit report noted that *“the District’s financial condition significantly declined due to a successful tax certiorari challenge. As a result, unrestricted fund balance as of June 30, 2019 totaled less than 1% of the next year’s appropriations.”*

The New York State Comptroller’s Fiscal Stress Monitoring System identified Fort Edward as Susceptible to Fiscal Stress for fiscal year ending 6/30/2020. There are a variety of factors considered in the Comptroller’s System including weak cash position and environmental risk factors such as declining property values, high teacher turnover, and large class size. Given the fiscal trends in Fort Edward over the past several years, the weak cash position and declining property values were likely the primary reasons for the designation.

It must be understood that school districts across New York State are facing extraordinary financial challenges. With the closings of school districts in March 2020 due to the pandemic, some budgeted expenditures were not made. Buildings consumed less electricity, used less heat, and used fewer paper products and maintenance supplies. Buses were not running so no fuel was used and preventative maintenance requirements were far less. Therefore, some of the fund balance increase on June 30, 2020 is directly related to these unexpended dollars. In a typical year, these funds would have been spent, resulting in smaller fund balance totals. 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. Districts are being forced to eliminate programs and downsize staff. Fund balances are being depleted to finance recurring expenses without being replenished. School districts in New York State are facing turbulent financial futures. While more significant and immediate in Fort Edward, these are the very real challenges that are facing both Fort Edward and South Glens Falls.

Regional Boards of Cooperative Educational Services (BOCES) provide services to school districts within their geographic region. Both districts are members (component districts) of the Washington-Saratoga-Warren-Hamilton-Essex (WSWHE) BOCES. WSWHE BOCES

provides educational programs such as Career and Technical Education (CTE), alternative education and special education. Administrative support services and professional development are also provided by BOCES on a cooperative basis. As an incentive for districts to cooperate and share services through BOCES, the state provides a financial incentive to school districts in the form of BOCES Aid. The BOCES Aid ratio for Fort Edward is 73.4% and for South Glens Falls is 63.5%. The table below provides an overview of some of the administrative and program costs that are part of the service contract that each district has with WSWHE BOCES.



Table 7.5 BOCES Budget 2020-21		
Service	Fort Edward	South Glens Falls
Board Of Education	\$2,400	
Business Administration	\$5,938	\$58,468
Purchasing	\$2,170	\$850
Personnel/Negotiations	\$3,540	\$6,370
Public Information & Services	\$1,620	\$138,092
Operation of Plant	\$33,479	\$109,397
Central Printing and Mailing	\$4,202	\$25,220
Central Data Processing	\$98,398	\$456,848
Administrative Charge	\$55,123	\$376,755
Rental & Capital	\$20,450	\$139,776
Research, Planning and Evaluation	\$4,800	\$4,150
Inservice Training - Instruction	\$28,245	\$52,176
Teaching - Regular School-GED, Arts in Ed, & Sub Service	\$88,691	\$519,604
Programs/Services for Students with Disabilities	\$1,057,647	\$1,154,516
Occupational Education	\$203,066	\$995,504
Equivalent Attendance Education	\$600	\$500
School Library & Audiovisual	\$37,935	\$176,913
Computer Assisted Instruction	\$275,834	\$1,200,399
Social Work Services		\$90,500
District Transportation Services	\$4,803	\$5,201
Contract Transportation from BOCES	\$575	\$2,418
Health Insurance Coordination	\$3,378	\$18,093
Total	\$1,932,894	\$5,531,750

Table 7.5 reflects those expenditures for each district made from the general fund. It should be noted that Fort Edward is utilizing the Shared Food Services Cook/Manager through a cross-contract with Capital Region BOCES for the 2020-21 school year. All food service expenditures and revenues are accounted for in a separate fund and are, therefore, not included in the merger study fiscal analysis. The current cost of this service is \$78,904 with corresponding aid of approximately \$48,000 so a net savings of approximately \$31,000 would be realized in the school lunch fund in the event of a merger.

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 7.6 examines the total approved operating expenses for both districts for the past five years.

Approved Operating Expenses (AOE) 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, etc.

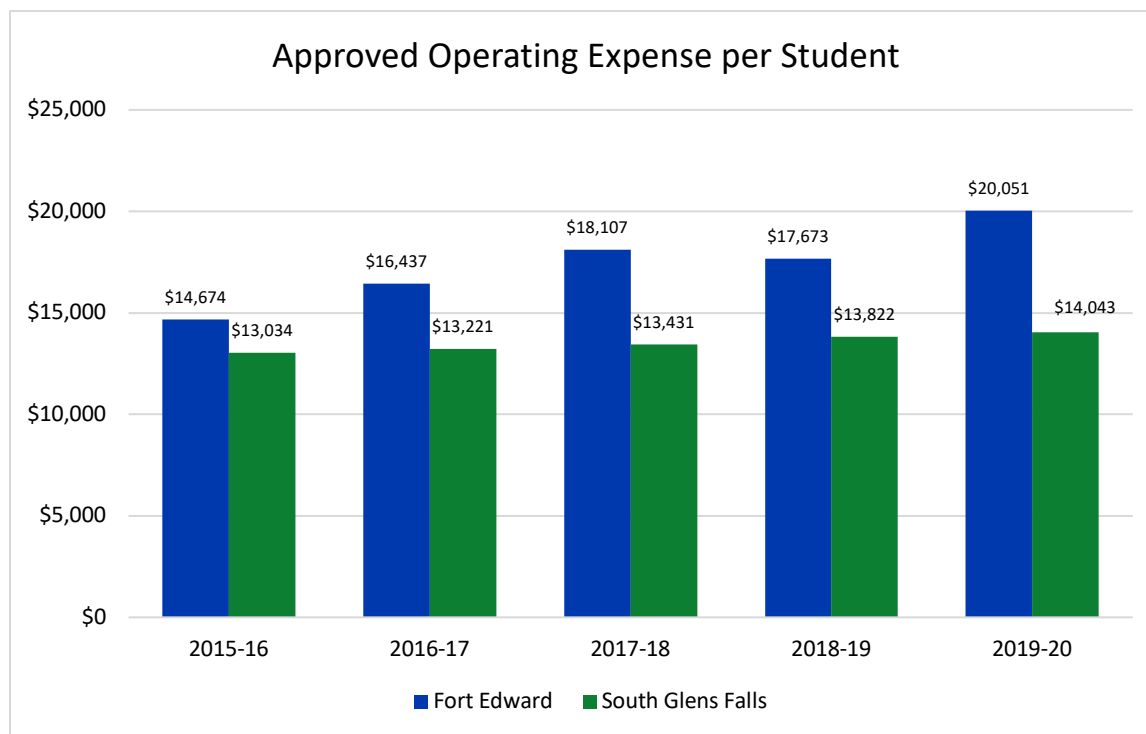
Table 7.6			
Approved Operating Expenses			
Year	Fort Edward	South Glens Falls	Combined
2015-16	\$7,879,780	\$40,821,016	\$48,700,796
2016-17	\$8,119,672	\$41,460,294	\$49,579,966
2017-18	\$8,745,893	\$41,515,948	\$50,261,841
2018-19	\$8,465,175	\$42,102,973	\$50,568,148
2019-20	\$8,882,506	\$41,959,802	\$50,842,308

This table shows that both districts have generally increased their approved operating expense over the past five years. The one exception for each district is the 2018-19 approved operating expense for Fort Edward which decreased by \$280,718 from the previous year and 2019-20 for South Glens Falls which decreased by \$143,171 from the previous year. On average, the Fort Edward approved operating expense has increased by approximately 2.6% each year and South Glens Falls has increased by an average of 0.6% annually.

In order to compare school spending between the two districts in a more equitable fashion, Table 7. 7 is presented to examine the approved operating expenses per student.

Table 7.7			
Approved Operating Expenses Per Student			
Year	Fort Edward	South Glens Falls	Combined*
2015-16	\$14,674	\$13,034	\$13,274
2016-17	\$16,437	\$13,221	\$13,658
2017-18	\$18,107	\$13,431	\$14,063
2018-19	\$17,673	\$13,822	\$14,346
2019-20	\$20,051	\$14,043	\$14,819

*Combined Approved Operating Expenditures for both districts / Combined enrollments of Fort Edward and South Glens Falls



There is nothing surprising about the data in Table 7.7. South Glens Falls is a larger district that is able to spread operating expenditures across a larger number of students. The slight increase in the South Glens Falls Approved Operating Expense per Student is a result of declining enrollment. The enrollment decline in Fort Edward has been more significant resulting in an increasing Approved Operating Expense per Student over the past five years. The graph illustrates that the gap between the per pupil spending of the districts has widened in the 2019-20 school year. There are fixed costs in every school district that cannot be reduced when enrollment declines. Therefore, when fairly static expenditures are divided across fewer students (enrollment declines), the Approved Operating Expense per Student will increase. Given the wide range of operating expenses per pupil in school districts across the state, the spending levels of these two districts are comparable with districts of similar size.

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

Table 7.8 State Aid			
Year	Fort Edward	South Glens Falls	Combined
2015-16	\$6,500,552	\$25,848,002	\$33,175,731
2016-17	\$6,731,194	\$26,554,387	\$33,285,581
2017-18	\$6,807,818	\$27,035,188	\$33,843,006
2018-19	\$6,995,994	\$25,149,645	\$32,145,639
2019-20	\$7,327,729	\$25,630,374	\$32,958,103

As can be seen from Table 7.8, State Aid increased for Fort Edward each year from 2015-16 to 2019-20. State Aid for South Glens Falls increased from 2015-16 through 2017-18 before decreasing in 2018-19. Table 7.8 includes all types of State Aid including Building Aid. Building Aid can fluctuate from year to year and often accounts for a significant amount of the total State Aid and is aid generated for specific capital project expenses previously approved by district voters. Therefore, it is also useful to review the total State Aid for each district minus Building Aid as presented in Table 7.9.

Table 7.9 Total State Aid Without Building Aid			
Year	Fort Edward	South Glens Falls	Combined
2015-16	\$5,543,830	\$22,020,721	\$28,262,856
2016-17	\$5,794,113	\$22,766,461	\$28,560,574
2017-18	\$5,878,216	\$23,213,415	\$29,091,631
2018-19	\$6,066,392	\$23,837,079	\$29,903,471
2019-20	\$6,242,135	\$23,958,603	\$30,200,738

After removing Building Aid from the analysis, Table 7.9 illustrates that both districts received small annual increases in state aid for the period 2015-16 through 2019-20.

It is also important to examine the amount of State Aid received per student in order to get a more accurate comparison between the two districts. Table 7.10 provides these data.

Table 7.10 State Aid Per Student			
Year	Fort Edward	South Glens Falls	Combined*
2015-16	\$13,646	\$8,253	\$9,042
2016-17	\$13,626	\$8,468	\$9,170
2017-18	\$14,095	\$8,746	\$9,469
2018-19	\$14,605	\$8,257	\$9,119
2019-20	\$16,541	\$8,578	\$9,606
*Combined Total State Aid for both districts / Combined enrollments of Fort Edward and South Glens Falls			

State Aid per student (including building aid) has generally increased throughout the study period for Fort Edward. While there have been slight aid increases each year, the State Aid per Student is also affected by declining enrollment. State Aid per Student for South Glens Falls follows the same pattern as the total state aid received. The drop in 2018-19 is a result of the drop in total state aid.

Table 7.11 documents the State Aid per enrolled student with the exclusion of Building Aid.

Table 7.11 State Aid without Building Aid per Student			
Year	Fort Edward	South Glens Falls	Combined*
2015-16	\$11,624	\$7,031	\$7,703
2016-17	\$11,729	\$7,260	\$7,868
2017-18	\$12,170	\$7,510	\$8,140
2018-19	\$12,665	\$7,826	\$8,483
2019-20	\$14,091	\$8,018	\$8,802
*Combined Total State Aid without Building Aid for both districts / Combined enrollments of Fort Edward and South Glens Falls			

In this analysis, the State Aid without Building Aid per student for Fort Edward follows the same pattern as shown in Table 7.10. The State Aid without Building Aid per student for South Glens Falls has increased slightly each year. In summary, the State Aid without Building Aid per student has increased over the 5-year period for both districts which is a function of slightly more Aid dollars and declining enrollment.

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 called the Combined Wealth Ratio

(CWR). A district of average wealth in New York State has a Combined Wealth Ratio of 1.0. The Combined Wealth Ratio for Fort Edward is .422 and it is .695 for South Glens Falls. The CWR for the districts indicate that South Glens Falls is the wealthier district but both districts are below the state average.

Table 7.12 that follows further illustrates the dependence of Fort Edward and South Glens Falls on State Aid as a source of revenue. State Aid revenue represents, on average, over two-thirds of the total revenue in Fort Edward in each of the past six years. South Glens Falls is less dependent on state revenue, but state revenue sources still account for over 45% of total district revenue.



Table 7.12 Revenue Sources			
Fort Edward			
	State	Local	Total
2016-17	\$7,365,775	\$3,952,414	\$11,318,189
2017-18	\$7,589,746	\$5,122,254	\$12,712,000
2018-19	\$8,181,903	\$3,209,353	\$11,391,256
2019-20	\$8,462,508	\$3,298,307	\$11,760,815
2020-21	\$7,790,516	\$3,399,388	\$11,189,904
2021-22	\$7,305,509	\$3,791,255	\$11,096,764
Average	67.2%	32.8%	

South Glens Falls			
	State	Local	Total
2016-17	\$26,782,142	\$29,808,131	\$56,590,273
2017-18	\$27,684,927	\$30,157,147	\$57,842,074
2018-19	\$25,533,722	\$31,112,398	\$56,646,120
2019-20	\$25,721,993	\$32,729,245	\$58,451,238
2020-21	\$24,813,397	\$35,154,005	\$59,967,402
2021-22	\$31,082,459	\$33,228,718	\$64,311,177
Average	45.1%	54.9%	

Combined			
	State	Local	Total
2016-17	\$34,147,917	\$33,760,545	\$67,908,462
2017-18	\$35,274,673	\$35,279,401	\$70,554,074
2018-19	\$33,715,625	\$34,321,751	\$68,037,376
2019-20	\$29,020,300	\$36,027,552	\$65,047,852
2020-21	\$32,603,913	\$38,553,393	\$71,157,306
2021-22	\$38,387,968	\$37,019,973	\$75,407,941
Average	48.6%	51.4%	

Table 7.13 that follows documents the property wealth of the two districts.

Table 7.13 Full Property Value			
Year	Fort Edward	South Glens Falls	Combined
2016-17	\$201,200,817	\$1,845,568,805	\$2,046,769,622
2017-18	\$165,910,581	\$1,895,405,884	\$2,061,316,465
2018-19	\$137,381,776	\$1,926,795,798	\$2,064,177,574
2019-20	\$144,469,929	\$1,995,254,054	\$2,139,723,983
2020-21	\$140,731,721	\$2,043,813,025	\$2,184,544,746
Estimated 2021-22	\$166,138,219	\$2,060,163,526	\$2,226,301,745

The well-documented tax certiorari challenge accounts for the significant decline in property value in Fort Edward in 2018-19. The substantial increase in property value for the 2021-22 school year is due to the end of a Payment In Lieu Of Taxes (PILOT) agreement resulting in the value of the property returning to the tax rolls. The property value in South Glens Falls has steadily increased throughout the past five years. Fort Edward’s full property value has decreased by 17.4% since 2016-17 while South Glens Falls’ has increased by 11.6% in the same period.

We now examine the property value per enrolled student in the following Table 7.14.

Table 7.14 Full Property Value per Student			
Year	Fort Edward	South Glens Falls	Combined*
2016-17	\$407,289	\$588,510	\$563,848
2017-18	\$343,500	\$613,202	\$576,753
2018-19	\$286,810	\$632,566	\$585,582
2019-20	\$326,117	\$667,756	\$623,644
2020-21	\$322,041	\$708,673	\$657,797
Estimated 2021-22	\$419,541	\$727,716	\$670,371
*Combined Full Property Value for both districts / Combined enrollments of Fort Edward and South Glens Falls			

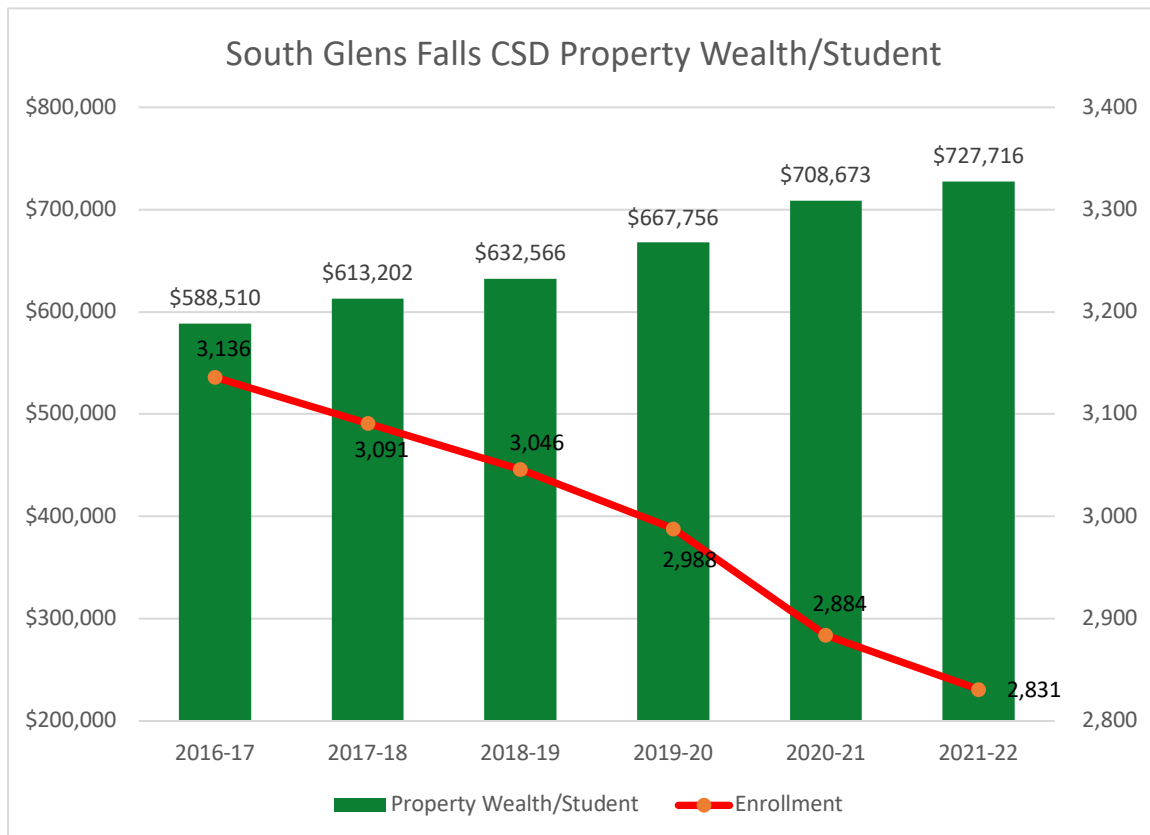
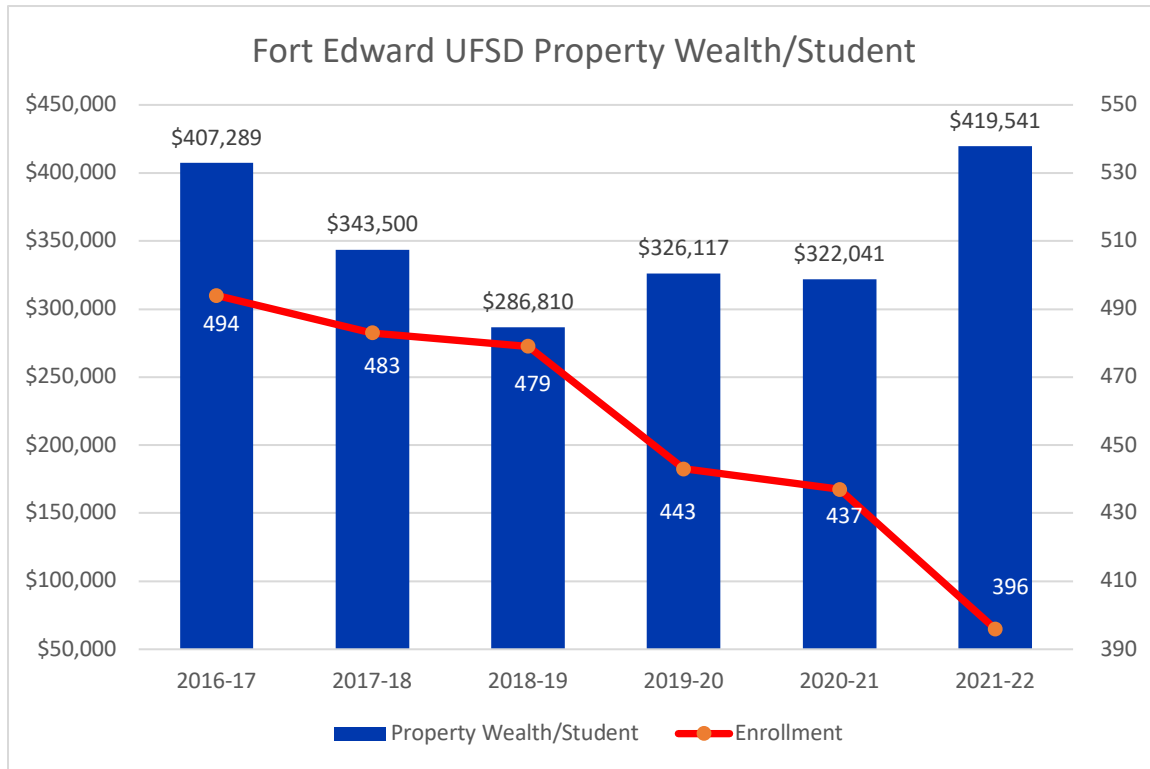


Table 7.14 shows that the property wealth per student in Fort Edward has fluctuated significantly from 2016-17 through 2021-22. This is the combined effect of dramatic changes in the district’s property wealth and declining enrollment.

South Glens Falls’ property wealth increased from 2016-17 through 2021-22 while the student enrollment declined. When the total property wealth dollars are divided by a smaller number as student enrollment declines, the result is greater property wealth per student. The graphs above clearly illustrate the relationship between enrollment change and the property wealth per student.

We now look at the property tax levy for each of the districts in the following Table 7.15.

Table 7.15 Property Tax Levy			
Year	Fort Edward	South Glens Falls	Combined
2016-17	\$3,625,000	\$28,155,032	\$31,780,032
2017-18	\$3,000,000	\$28,957,450	\$31,957,450
2018-19	\$3,000,000	\$29,884,088	\$32,884,088
2019-20	\$3,007,723	\$31,076,273	\$34,083,996
2020-21	\$3,007,562	\$32,005,454	\$35,013,016
2021-22	\$3,392,089	\$32,561,218	\$35,953,307

The history of the variation in the Fort Edward property tax levy has been well-documented over the past several years. The district significantly reduced its levy for the 2017-18 school year. The proposed budget for the 2018-19 school year was defeated in the initial vote but was approved at a second vote where the district presented a budget with 0% increase in the tax levy from the preceding year. A nominal increase in the tax levy for the 2019-20 school year resulted in an approved budget. The initial proposed 2020-21 school budget had a tax levy increase of nearly 20% due, in large part, to issues related to property tax certioraris. This proposal was defeated by the voters as was a subsequent budget proposal resulting in a contingent budget. The property tax levy for the 2021-22 budget, approved by the voters in May 2021, appears to be significantly larger than the previous year. This is deceiving because the increase is primarily due to the conclusion of the PILOT agreement. The revenue from this property is now included in the real property tax levy line of the budget as opposed to a separate line for PILOT payments which results in little change to the overall funding stream.

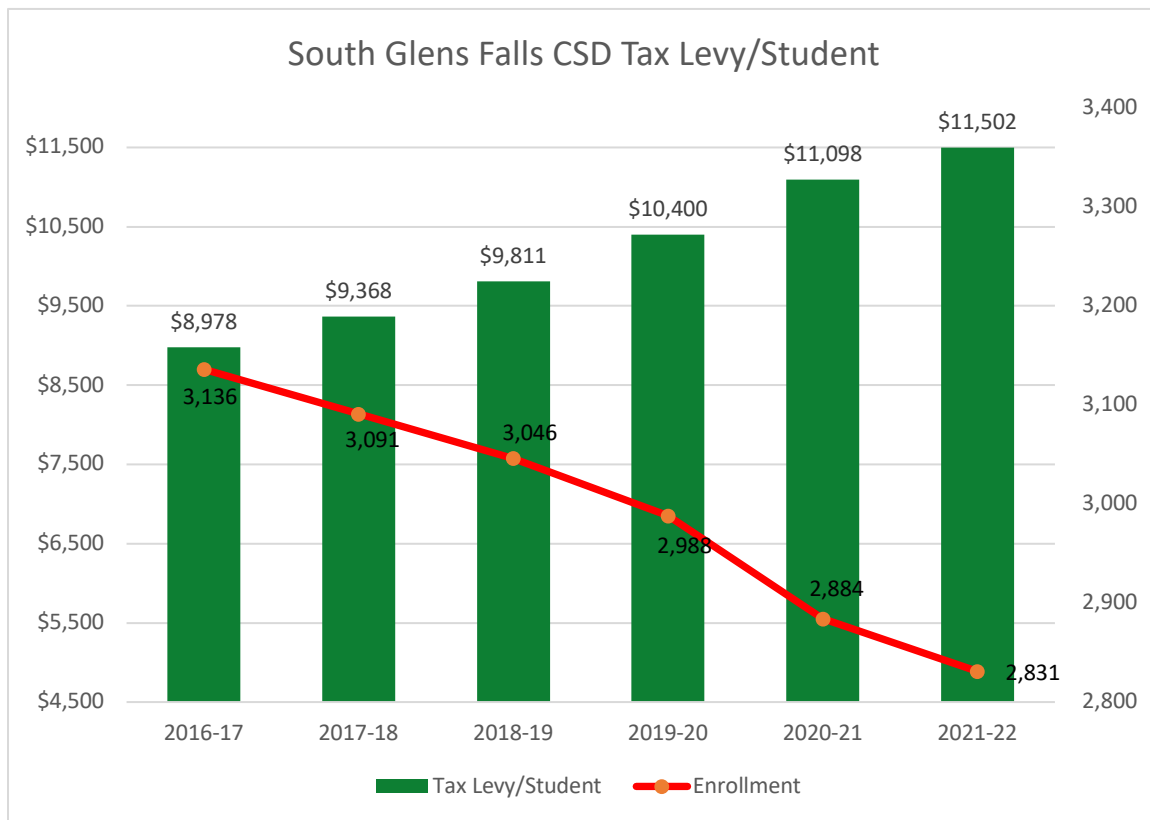
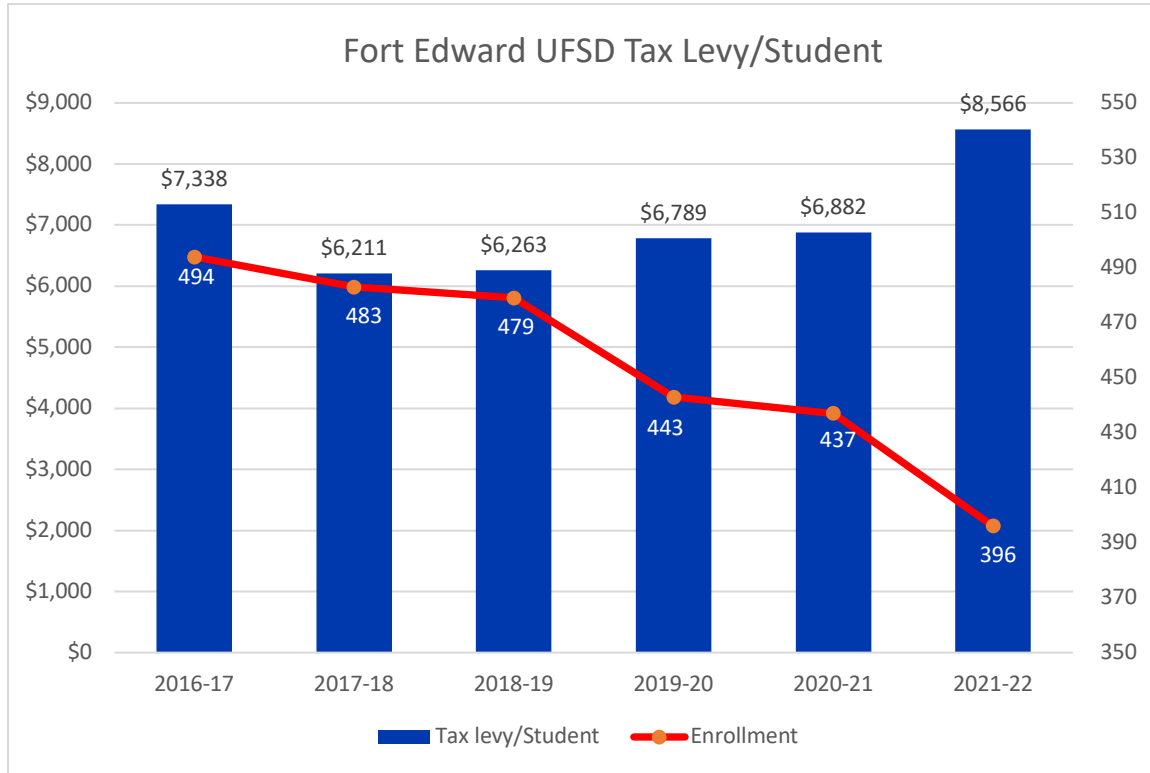
The property tax levy for South Glens Falls has increased each year from 2016-17 by

approximately \$500,000 to \$1,000,000 each year. The tax rate generated by this increase in levy has been mitigated by annual increases in property value.

Table 7.16 shows the tax levy per student for the two districts.

Table 7.16			
Property Tax Levy per Student			
Year	Fort Edward	South Glens Falls	Combined*
2016-17	\$7,338	\$8,978	\$8,755
2017-18	\$6,211	\$9,368	\$8,942
2018-19	\$6,263	\$9,811	\$9,329
2019-20	\$6,789	\$10,400	\$9,934
2020-21	\$6,882	\$11,098	\$10,543
2021-22	\$8,566	\$11,502	\$11,141
*Combined Property Tax Levy for both districts / Combined enrollments of Fort Edward and South Glens Falls			

In looking at the tax levy per student, we notice that these data have consistently increased in South Glens Falls as a result of the combination of annual tax levy increases and declining enrollment. The Fort Edward tax levy per student, however, is much more volatile. While the enrollment has decreased each year, the tax levy has fluctuated. The highest levy in our study period was in 2016-17 followed by a significant drop in subsequent years through 2020-21. The tax levy in 2021-22 reflects a sizeable increase from the previous year as a result of the end of the PILOT agreement which changes the budgeted revenue category. This, coupled with a drop in enrollment of over 9% from the previous year, results in a substantial increase in the tax levy per student.



Finally, with respect to taxes, we examine the true value tax rates of both districts in Table 7.17 below. True value tax rates are the only way to compare one district with another because of varying assessment practices. These tax rates are not necessarily the same rates that a property owner would see on a school tax bill in either district; however, true tax rates are valid for comparison purposes across districts.

Table 7.17			
Property Tax Rates on True Value			
Year	Fort Edward	South Glens Falls	Combined*
2016-17	\$18.02	\$15.26	\$15.53
2017-18	\$18.08	\$15.28	\$15.50
2018-19	\$21.84	\$15.51	\$15.93
2019-20	\$20.82	\$15.58	\$15.93
2020-21	\$21.37	\$15.66	\$16.03
Estimated 2021-22	\$20.42	\$15.81	\$16.15
*Calculated using the Combined Property Full Value and Combined Property Tax Levy for both districts			

As can be seen from Table 7.17, the tax rates on true value in both districts have fluctuated over the past six years. In Fort Edward, the tax rate on true value increased dramatically in 2018-19 due to a significant decrease in the district’s property value but has remained generally flat for the next four years. The property tax rate on true value for South Glens Falls has fluctuated slightly year to year but has been stable throughout the past six years. This is a result of increasing property values which help to offset tax levy increases. If the districts had merged on July 1, 2021, the combined tax rate for 2021-22 would be \$16.15 per thousand with all other things remaining the same (i.e., no additional Incentive Aid or savings from combining services 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. The following tables (7.18 and 7.19) show the schedule of indebtedness each of the districts currently holds. Fort Edward has \$8,716,823 in principal and interest (P+I) payments due (\$1,309,868 local share) which will be retired in full in 2035. \$1,371,456 of the total principal and interest payments are related to indebtedness resulting from payments to settle the successful tax certiorari challenge. There is no building aid generated on this debt. South Glens Falls’ capital debt is \$22,511,925 (\$2,797,643 local share) and will be retired in 2049.

**Table 7.18
Fort Edward Building Debt**

Year Ending June 30	Building Debt Principal	Building Debt Interest	Tax Certiorari Principal	Tax Certiorari Interest	Annual Total P+I	Estimated Building Aid	Use of Debt Service Fund	Estimated Local Share
2021	\$845,000	\$295,417	\$85,000	\$52,706	\$1,278,123	\$1,114,212	\$1,401	\$162,510
2022	\$605,000	\$227,300	\$90,000	\$48,750	\$971,050	\$839,464		\$131,586
2023	\$635,000	\$201,500	\$95,000	\$44,250	\$975,750	\$839,464		\$136,286
2024	\$655,000	\$174,400	\$100,000	\$39,500	\$968,900	\$839,464		\$129,436
2025	\$685,000	\$146,500	\$100,000	\$34,500	\$966,000	\$839,464		\$126,536
2026	\$190,000	\$112,250	\$105,000	\$29,500	\$436,750	\$308,788		\$127,962
2027	\$200,000	\$102,750	\$110,000	\$24,250	\$437,000	\$308,788		\$128,212
2028	\$215,000	\$92,750	\$120,000	\$18,750	\$446,500	\$308,788		\$137,712
2029	\$220,000	\$82,000	\$125,000	\$12,750	\$439,750	\$308,788		\$130,962
2030	\$230,000	\$71,000	\$130,000	\$6,500	\$437,500	\$308,788		\$128,712
2031	\$245,000	\$59,500	\$0	\$0	\$304,500	\$308,788		(\$4,288)
2032	\$255,000	\$47,250	\$0	\$0	\$302,250	\$308,788		(\$6,538)
2033	\$265,000	\$34,500	\$0	\$0	\$299,500	\$308,788		(\$9,288)
2034	\$285,000	\$21,250	\$0	\$0	\$306,250	\$308,788		(\$2,538)
2035	\$140,000	\$7,000	\$0	\$0	\$147,000	\$154,394		(\$7,394)
Total	\$5,670,000	\$1,675,367	\$1,060,000	\$311,456	\$8,716,823	\$7,405,554	\$1,401	\$1,309,868



**Table 7.19
South Glens Falls Building Debt**

Year Ending June 30	Principal	Interest	Annual Total P+I	Amortized Building Aid	Use of Debt Service Fund	Estimated Local Share
2021	\$991,599	\$134,511	\$1,126,110	\$2,850,700		-\$1,724,590
2022	\$717,710	\$590,570	\$1,308,280	\$3,992,557		-\$2,684,278
2023	\$3,720,000	\$1,067,428	\$4,787,428	\$4,080,323		\$707,105
2024	\$3,630,000	\$976,750	\$4,606,750	\$3,923,951		\$682,799
2025	\$3,465,000	\$886,950	\$4,351,950	\$3,631,547		\$720,403
2026	\$3,185,000	\$806,850	\$3,991,850	\$3,211,216		\$780,634
2027	\$3,240,000	\$742,600	\$3,982,600	\$3,211,216		\$771,384
2028	\$3,305,000	\$677,150	\$3,982,150	\$3,211,216		\$770,934
2029	\$3,360,000	\$610,500	\$3,970,500	\$3,211,216		\$759,284
2030	\$3,430,000	\$542,600	\$3,972,600	\$3,211,216		\$761,384
2031	\$3,495,000	\$473,350	\$3,968,350	\$3,211,216		\$757,134
2032	\$3,555,000	\$402,850	\$3,957,850	\$3,211,216		\$746,634
2033	\$3,350,000	\$333,800	\$3,683,800	\$3,102,519		\$581,281
2034	\$2,295,000	\$267,350	\$2,562,350	\$2,978,630		-\$416,280
2035	\$3,200,000	\$202,400	\$3,402,400	\$2,799,912		\$602,488
2036	\$2,025,000	\$150,150	\$2,175,150	\$1,616,287		\$558,863
2037	\$460,000	\$125,300	\$585,300	\$474,428		\$110,872
2038	\$465,000	\$116,050	\$581,050	\$386,663		\$194,387
2039	\$475,000	\$106,650	\$581,650	\$386,663		\$194,987
2040	\$485,000	\$97,050	\$582,050	\$386,663		\$195,387
2041	\$495,000	\$87,250	\$582,250	\$386,663		\$195,587
2042	\$500,000	\$77,300	\$577,300	\$386,663		\$190,637
2043	\$510,000	\$67,200	\$577,200	\$386,663		\$190,537
2044	\$525,000	\$56,850	\$581,850	\$386,663		\$195,187
2045	\$545,000	\$46,150	\$591,150	\$386,663		\$204,487
2046	\$545,000	\$35,250	\$580,250	\$386,663		\$193,587
2047	\$555,000	\$24,250	\$579,250	\$386,663		\$192,587
2048	\$555,000	\$13,150	\$568,150	\$386,663		\$181,487
2049	<u>\$380,000</u>	<u>\$3,800</u>	<u>\$383,800</u>	<u>\$193,331</u>		<u>\$190,469</u>
Total	\$17,790,000	\$4,721,925	\$22,511,925	\$19,714,282	\$0	\$2,797,643

In a merged district, the total local responsibility for outstanding debt would be \$4,107,511.

The current Building Aid ratio for Fort Edward is 90.8% while the Building Aid ratio for South Glens Falls is 79.5%. This means that the state reimburses Fort Edward \$0.908 and South Glens Falls \$0.795 on every dollar spent for approved building project expenses. When school districts combine, two state financial incentives related to capital construction exist. For new construction, the state will enhance the higher of the former district’s Building Aid ratio by an additional 30%, up to a maximum of 95% of all approved capital costs or up to 98% for high needs districts. Fort Edward is designated as a high need district. This means that any new approved capital construction in a combined district would be aided at the maximum 98% for a high need district (.908 Building Aid ratio of Fort Edward X 30% added to its 90.8% current Aid percentage = 98% cap). This incentive exists for a period of ten years from the official date of the annexation. In addition, as noted earlier in this chapter, should the combined district undertake a new capital project, a capital reserve account in the amount of \$6,662,733 would also exist to aid in reducing the local tax impact.

Table 7.20 shows the history of Building Aid ratios for both study districts.

Table 7.20 Building Aid Ratios		
Fort Edward	South Glens Falls	Voter Approval Date
.870	.795	prior to 7/1/98
.950	.895	on or after 7/1/1998 but prior to 6/30/2000
.870	.795	on or after 7/1/2000 but prior to 6/30/2005
.908	.795	on or after 7/1/2005

The second financial incentive relating to facilities that the state provides for merged districts pertains to existing capital debt. In this situation, the state will determine the total capital debt of the combined district and will pay State Aid at the higher of the two previous districts’ Building Aid ratios. This means that the capital debt that the state is now aiding at South Glens Falls’ current Building Aid ratio (.795) would be aided at Fort Edward’s higher current Building Aid ratio (.908) if the two districts combined. Using this calculation, Table 7.21 below shows the additional \$6.1 million in Incentive Building Aid generated in the districts merged.

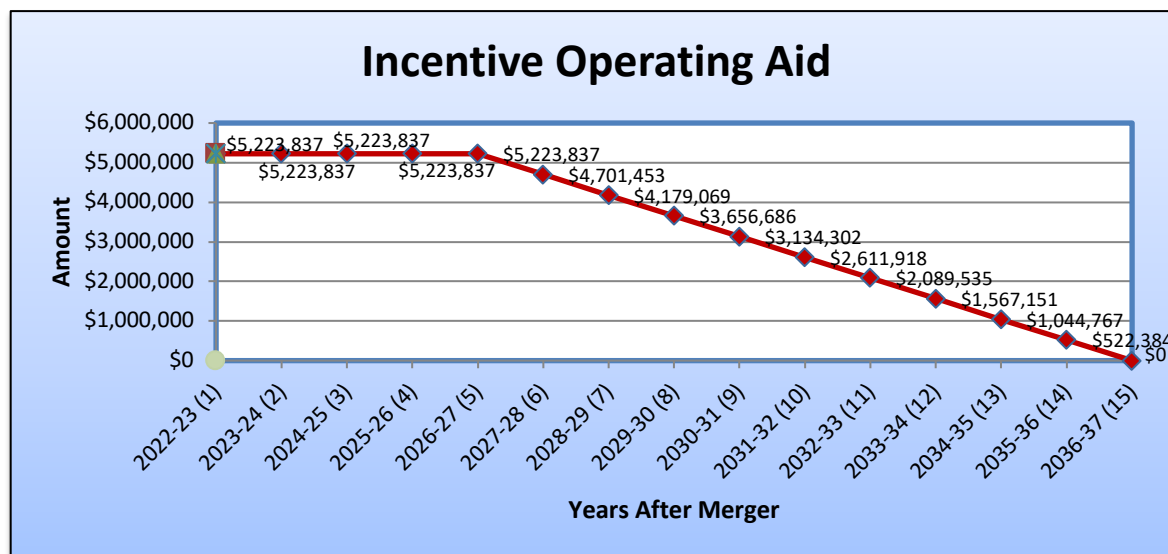
Table 7.21 Incentive Building Aid			
Year	South Glens Falls Principal and Interest Payment	Increased Building Aid Ratio	Incentive Building Aid in Merged District
2022-23 (1)	\$4,787,428	0.113	\$540,979
2023-24 (2)	\$4,606,750	0.113	\$520,563
2024-25 (3)	\$4,351,950	0.113	\$491,770
2025-26 (4)	\$3,991,850	0.113	\$451,079
2026-27 (5)	\$3,982,600	0.113	\$450,034
2027-28 (6)	\$3,982,150	0.113	\$449,983
2028-29 (7)	\$3,970,500	0.113	\$448,667
2029-30 (8)	\$3,972,600	0.113	\$448,904
2030-31 (9)	\$3,968,350	0.113	\$448,424
2031-32 (10)	\$3,957,850	0.113	\$447,237
2032-33 (11)	\$3,683,800	0.113	\$416,269
2033-34 (12)	\$2,562,350	0.113	\$289,546
2034-35 (13)	\$3,402,400	0.113	\$384,471
2035-36 (14)	\$2,175,150	0.113	\$245,792
2036-37 (15)	\$585,300	0.113	\$66,139
TOTAL			\$6,099,856

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 Fort Edward, this Operating Aid is \$2,261,866 and for South Glens Falls, the 2006-07 Operating Aid is \$10,797,726. 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 7.22 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 Fort Edward and South Glens Falls would generate \$49,626,450 in

additional State Aid over the next fourteen years. This aid is over and above all other categories/amounts of state aid received by the merged district.

Table 7.22 Incentive Operating Aid for Fort Edward and South Glens Falls					
Year	Fort Edward 2006-07 Operating Aid	South Glens Falls 2006-07 Operating Aid	Combined 2006-07 Operating Aid	Incentive Operating Aid %	Incentive Operating Aid
2022-23 (1)	\$2,261,866	\$10,797,726	\$13,059,592	40%	\$5,223,837
2023-24 (2)	\$2,261,866	\$10,797,726	\$13,059,592	40%	\$5,223,837
2024-25 (3)	\$2,261,866	\$10,797,726	\$13,059,592	40%	\$5,223,837
2025-26 (4)	\$2,261,866	\$10,797,726	\$13,059,592	40%	\$5,223,837
2026-27 (5)	\$2,261,866	\$10,797,726	\$13,059,592	40%	\$5,223,837
2027-28 (6)	\$2,261,866	\$10,797,726	\$13,059,592	36%	\$4,701,453
2028-29 (7)	\$2,261,866	\$10,797,726	\$13,059,592	32%	\$4,179,069
2029-30 (8)	\$2,261,866	\$10,797,726	\$13,059,592	28%	\$3,656,686
2030-31 (9)	\$2,261,866	\$10,797,726	\$13,059,592	24%	\$3,134,302
2031-32 (10)	\$2,261,866	\$10,797,726	\$13,059,592	20%	\$2,611,918
2032-33 (11)	\$2,261,866	\$10,797,726	\$13,059,592	16%	\$2,089,535
2033-34 (12)	\$2,261,866	\$10,797,726	\$13,059,592	12%	\$1,567,151
2034-35 (13)	\$2,261,866	\$10,797,726	\$13,059,592	8%	\$1,044,767
2035-36 (14)	\$2,261,866	\$10,797,726	\$13,059,592	4%	\$522,384
2036-37 (15)	\$2,261,866	\$10,797,726	\$13,059,592	0%	\$0
				TOTAL	\$49,626,450

Graphically, the gradual weaning away of the Incentive Aid is illustrated in graph below.



It is rare that a merged school district would apply all of its Incentive Operating Aid to reduce taxes, and the consultants would not recommend such an action. There is no question that

given the current state of school district finances, residents are keenly interested in knowing how financial incentives will impact their taxes. However, voters are also interested in knowing how the district's academic and extracurricular program can be improved and how the district's strong fiscal health can be ensured over an extended period of time. While decisions about the allocation of resources are left solely to the discretion of the South Glens Falls Board of Education, it is not unusual for boards to initially consider dividing the Incentive Operating Aid into three relatively equal priorities. These priorities include transition costs, long term fiscal stability, and tax reduction.

Incentive Operating Aid provides significant financial incentives to a merged district but must be used judiciously to maintain long-term fiscal stability.



TRANSITION COSTS:

Transition costs are costs that always exist when two school districts merge. These costs may include starting new academic programs, starting new extra-curricular programs, buying new uniforms, amending policy manuals, etc. Additionally, the Incentive Operating Aid allows the enlarged district to consider enhancements and additions to

instructional staff and equipment to improve teaching and learning opportunities. If the merged district allocates 33.33% of the Incentive Operating Aid for transition costs, Table 7.23 that follows shows that \$16,542,183 will have been devoted to this priority over the first fourteen years of the merger.

Table 7.23 33.33% Incentive Operating Aid (Transition Costs)	
Year of Merger	Incentive Operating Aid
2022-23 (1)	\$1,741,282
2023-24 (2)	\$1,741,282
2024-25 (3)	\$1,741,282
2025-26 (4)	\$1,741,282
2026-27 (5)	\$1,741,282
2027-28 (6)	\$1,567,154
2028-29 (7)	\$1,393,026
2029-30 (8)	\$1,218,898
2030-31 (9)	\$1,044,769
2031-32 (10)	\$870,641
2032-33 (11)	\$696,513
2033-34 (12)	\$522,385
2034-35 (13)	\$348,256
2035-36 (14)	\$174,128
2036-37 (15)	\$0
TOTAL	\$16,542,183

LONG TERM FISCAL STABILITY:

Using Incentive Operating Aid to fund reserves to ensure the long-term fiscal stability of the merged district - assuming an allocation of 1/3 of Incentive Operating Aid to each of the three priorities, \$1,741,282 would be available in each of the first five years for developing a long term financial strategy to fund reserves in a way that would assist in providing long term stability of the merged district’s finances. Starting in year six, and for each year thereafter for the next nine years, the Incentive Operating Aid from the state decreases by 4%. If prudent planning has not been done in advance, this reduction in Incentive Operating Aid will result in significant tax increases for the residents. If the merged district allocates 33.33% of the Incentive Operating Aid for long term fiscal stability, Table 7.24 that follows shows that \$16,542,183 will have been devoted to this priority over the first fourteen years of the merger.

Table 7.24 33.33% Incentive Operating Aid (Long Term Fiscal Stability)	
Year of Merger	Incentive Operating Aid
2022-23 (1)	\$1,741,282
2023-24 (2)	\$1,741,282
2024-25 (3)	\$1,741,282
2025-26 (4)	\$1,741,282
2026-27 (5)	\$1,741,282
2027-28 (6)	\$1,567,154
2028-29 (7)	\$1,393,026
2029-30 (8)	\$1,218,898
2030-31 (9)	\$1,044,769
2031-32 (10)	\$870,641
2032-33 (11)	\$696,513
2033-34 (12)	\$522,385
2034-35 (13)	\$348,256
2035-36 (14)	\$174,128
2036-37 (15)	\$0
TOTAL	\$16,542,183

TAX REDUCTION:

In each of the first five years, \$1,741,282 could be used to reduce the local tax levy. Starting in year six, this amount would decrease as described above. Table 7.25 that follows shows the effect of applying 1/3 of the Incentive Operating Aid to reduce local taxes. In this example, both districts would see a reduction to the current tax rate on true value.

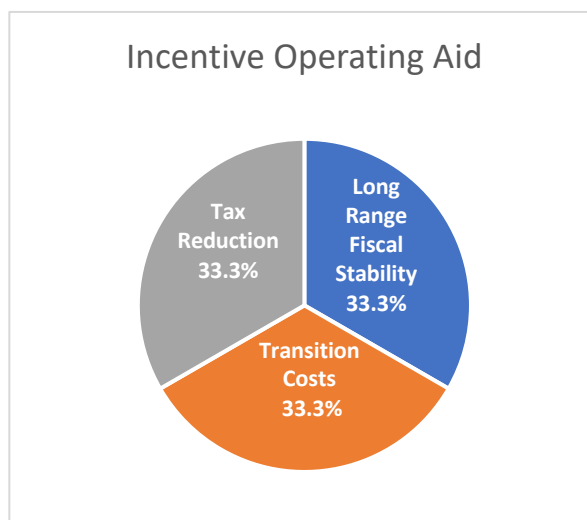


Table 7.25 Impact of 33.3% Incentive Operating Aid on True Tax Rate							
Year of Merger	Full Value Property Wealth	Tax Levy w/o IOA	True Value Tax Rate w/o IOA	Incentive Operating Aid	Tax Levy with IOA	True Value Tax Rate with IOA	Change in Tax Rate from Merged District Tax Rate
2022-23 (1)	\$2,272,800,354	\$36,427,542	\$16.03	\$1,741,105	\$34,686,437	\$15.26	-\$0.77
2023-24 (2)	\$2,318,256,361	\$37,156,093	\$16.03	\$1,741,105	\$35,414,988	\$15.28	-\$0.75
2024-25 (3)	\$2,364,621,488	\$37,899,215	\$16.03	\$1,741,105	\$36,158,110	\$15.29	-\$0.74
2025-26 (4)	\$2,411,913,918	\$38,657,199	\$16.03	\$1,741,105	\$36,916,094	\$15.31	-\$0.72
2026-27 (5)	\$2,460,152,196	\$39,430,343	\$16.03	\$1,741,105	\$37,689,238	\$15.32	-\$0.71
2027-28 (6)	\$2,509,355,240	\$40,218,950	\$16.03	\$1,566,994	\$38,651,955	\$15.40	-\$0.62
2028-29 (7)	\$2,559,542,345	\$41,023,329	\$16.03	\$1,392,884	\$39,630,445	\$15.48	-\$0.54
2029-30 (8)	\$2,610,733,192	\$41,843,795	\$16.03	\$1,218,773	\$40,625,022	\$15.56	-\$0.47
2030-31 (9)	\$2,662,947,856	\$42,680,671	\$16.03	\$1,044,663	\$41,636,008	\$15.64	-\$0.39
2031-32 (10)	\$2,716,206,813	\$43,534,285	\$16.03	\$870,552	\$42,663,732	\$15.71	-\$0.32
2032-33 (11)	\$2,770,530,949	\$44,404,970	\$16.03	\$696,442	\$43,708,528	\$15.78	-\$0.25
2033-34 (12)	\$2,825,941,568	\$45,293,070	\$16.03	\$522,331	\$44,770,738	\$15.84	-\$0.18
2034-35 (13)	\$2,882,460,399	\$46,198,931	\$16.03	\$348,221	\$45,850,710	\$15.91	-\$0.12
2035-36 (14)	\$2,940,109,607	\$47,122,910	\$16.03	\$174,110	\$46,948,799	\$15.97	-\$0.06
2036-37 (15)	\$2,998,911,799	\$48,065,368	\$16.03	\$0	\$48,065,368	\$16.03	\$0.00

The above table reflects what the property wealth and tax levy, using 2020-21 data from each district, would look like in a combined district. The only way to accurately compare the tax rates between different towns in school districts is to calculate the true value tax rate using the equalization rates established by New York State for each town. This process eliminates variations in assessing practices between towns and provides an accurate basis for comparison. The true value tax rate is different from the *assessed* value tax rate that appears on an individual tax bill. Using this information, the true value tax rate in a merged district without Incentive Operating Aid would be \$16.03 per thousand dollars of property value. When 1/3 of the Incentive Operating Aid is applied to the combined tax levy, the true value tax rate drops to \$15.26 in year one without factoring in any additional savings realized from operational aspects of the merger.

One reason to consider a merger between two districts is to improve the efficiency of district operations. Table 7.26 below identifies some possible areas in which savings would be realized should the current Fort Edward and South Glens Falls districts combine to form one district. Expenditures for BOCES services generate BOCES Aid from the state. Should BOCES expenditures be reduced, there would be a corresponding reduction in BOCES Aid based on the district's BOCES Aid ratio. Therefore, the loss of BOCES Aid has also been identified in Table 7.26 and will be factored into the summary financial analysis (Table 7.27).



**One reason to consider a merger
between two districts is to improve the
efficiencies of district operations.**

**Table 7.26
Potential Areas of Efficiency**

Item	Fort Edward	South Glens Falls	Total	Potential Savings	BOCES Aid Lost
Board of Education Expenses	\$3,000	\$14,060	\$17,060	\$3,000	
BOCES Board Support	\$2,400	\$1,030	\$3,430	\$2,400	\$1,497
Fiscal Advisor	\$15,000	\$15,200	\$30,200	\$10,000	
BOCES Business Administration	\$209,236	\$58,468	\$267,704	\$209,236	\$130,542
Auditing Services	\$20,100	\$27,950	\$48,050	\$20,100	
Treasurer	\$25,736	\$59,446	\$85,182	\$25,736	
Tax Collector	\$3,500	\$40,278	\$43,778	\$3,500	
Superintendent Contractual Services/Supplies	\$5,000	\$11,000	\$16,000	\$4,000	
Legal Services	\$22,000	\$57,000	\$79,000	\$15,000	
BOCES Labor	\$3,540	\$6,370	\$9,910	\$1,500	\$936
BOCES Public Information	\$1,620	\$138,092	\$139,712	\$1,620	\$1,011
BOCES Operation of Plant	\$33,479	\$109,397	\$142,876	\$10,186	\$6,355
BOCES Central Printing and	\$4,202	\$25,220	\$29,422	\$4,202	\$2,622
BOCES Central Data Processing	\$98,398	\$456,848	\$555,246	\$40,000	\$24,956
BOCES Staff Development	\$28,245	\$52,176	\$80,421	\$28,245	\$17,622
BOCES GASB 75 Planning &	\$4,800	\$4,150	\$8,950	\$4,800	\$2,995
BOCES Teaching-Regular	\$88,691	\$519,604	\$608,295	\$77,048	\$48,070
BOCES Special Ed Software	\$11,000	\$18,000	\$29,000	\$9,000	\$5,615
BOCES Library/AV	\$37,935	\$176,913	\$214,848	\$13,305	\$8,301
BOCES Technology Support	\$275,834	\$1,200,399	\$1,476,233	\$149,462	\$93,249
BOCES Health Insurance	\$3,378	\$18,093	\$21,471	\$3,378	\$2,108
BOCES Policy Service	\$2,400		\$2,400	\$2,400	\$1,497
BOCES Census Service	\$3,378		\$3,378	\$3,378	\$2,108
BOCES Cooperative Bidding	\$2,170	\$850	\$3,020	\$850	\$530
Transfer from General Fund to School Lunch Fund	\$40,000		\$40,000	\$10,000	
TOTAL	\$945,042	\$3,010,544	\$3,955,586	\$652,346	\$350,014

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

We now look to summarize the total financial impact on the merged school district in Table 7.27. In preparing this summary, the following factors will be examined:

- Loss of BOCES Aid - to reflect the loss of BOCES Aid that the merged district would not receive if BOCES services are reduced as a result of budget efficiencies in a merged district.
- Additional transportation expense – estimated cost for additional bus routes to transport students to the appropriate buildings.
- Leveling up salaries - increasing teacher salaries and corresponding benefits from the lower paid district to the higher district’s salary schedule.
- Incentive Operating Aid - extra State Aid that the districts would receive by merging. For this summary, we are assuming 33.33% of this Incentive Aid is used to reduce the local property tax levy. Using this amount of Incentive Aid, both Fort Edward and South Glens Falls taxpayers would see a reduction from their current property tax rate although the reduction would be much more significant in Fort Edward. It should be noted that the South Glens Falls Board of Education may choose to apply more or less Incentive Aid to the property tax levy.
- Incentive Building Aid - additional state Building Aid the merged district would receive to assist in paying off their existing building debt.
- Savings from potential staff reductions - positions that could be eliminated as a result of a merger.
- Additional Transportation Aid – additional state Transportation Aid the merged district would receive due to additional mileage and costs to move students between district buildings.
- Budget efficiencies due to the merger - legal and auditing services, memberships, dues, and other budgetary redundancy that can be eliminated because of the merger. (Table 7.26).

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

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

Table 7.27 that follows provides a complete look at the financial impact of the merger based on the above assumptions.

**Table 7.27
Summary Financial Analysis for the Merged District
(33.3% Incentive Aid Applied)**

Year	Loss of BOCES Aid	Additional Transportation Shuttle Costs	*Leveling Up of Teacher Salaries and Benefits	33.3% Incentive Operating Aid	Additional Building Aid	*Annual Staff Reduction & Savings	Additional Transportation Aid	Budget Efficiencies	Total
2022-23 (1)	\$350,014	\$515,519	\$297,187	\$1,741,282	\$540,979	\$1,422,296	\$359,317	\$672,346	\$3,573,501
2023-24 (2)	\$357,014	\$525,829	\$303,131	\$1,741,282	\$520,563	\$1,450,742	\$366,503	\$685,793	\$3,578,909
2024-25 (3)	\$364,155	\$536,346	\$309,193	\$1,741,282	\$491,770	\$1,479,757	\$373,833	\$699,509	\$3,576,458
2025-26 (4)	\$371,438	\$547,073	\$315,377	\$1,741,282	\$451,079	\$1,509,352	\$381,310	\$713,499	\$3,562,634
2026-27 (5)	\$378,866	\$558,014	\$321,685	\$1,741,282	\$450,034	\$1,539,539	\$388,936	\$727,769	\$3,588,995
2027-28 (6)	\$386,444	\$569,174	\$328,118	\$1,567,154	\$449,983	\$1,570,330	\$396,715	\$742,324	\$3,442,769
2028-29 (7)	\$394,173	\$580,558	\$334,681	\$1,393,026	\$448,667	\$1,601,736	\$404,649	\$757,171	\$3,295,837
2029-30 (8)	\$402,056	\$592,169	\$341,374	\$1,218,898	\$448,904	\$1,633,771	\$412,742	\$772,314	\$3,151,029
2030-31 (9)	\$410,097	\$604,012	\$348,202	\$1,044,769	\$448,424	\$1,666,446	\$420,997	\$787,760	\$3,006,085
2031-32 (10)	\$418,299	\$616,093	\$355,166	\$870,641	\$447,237	\$1,699,775	\$429,417	\$803,516	\$2,861,028
2032-33 (11)	\$426,665	\$628,415	\$362,269	\$696,513	\$416,269	\$1,733,771	\$438,005	\$819,586	\$2,686,795
2033-34 (12)	\$435,198	\$640,983	\$369,515	\$522,385	\$289,546	\$1,768,446	\$446,765	\$835,978	\$2,417,423
2034-35 (13)	\$443,902	\$653,802	\$376,905	\$348,256	\$384,471	\$1,803,815	\$455,700	\$852,697	\$2,370,331
2035-36 (14)	\$452,780	\$666,879	\$384,443	\$174,128	\$245,792	\$1,839,892	\$464,814	\$869,751	\$2,090,275
2036-37 (15)	\$461,836	\$680,216	\$392,132	\$0	\$66,139	\$1,876,689	\$474,111	\$887,146	\$1,769,901
TOTAL	\$6,052,938	\$8,915,082	\$5,139,379	\$16,542,183	\$6,099,856	\$24,596,358	\$6,213,812	\$11,627,160	\$44,971,970

*Annual Staff Reductions/Savings effective 7/1/22: 4.0 Elementary Teachers.....\$445,128
 7.0 Secondary Teachers.....\$778,974
 1.0 Superintendents.....\$198,194
 \$1,422,296
 Leveling Up Teacher Salary & Benefits..... \$297,187
 Net Staffing Savings.....\$1,125,109

As can be seen in Table 7.27, nearly \$45 million of additional dollars could be realized by the merged school district over the next fifteen years through additional Aid monies and reduction of expense through operational efficiencies.

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

1. School districts considering merger are often eligible for significant amounts of Incentive Operating Aid as noted above for Fort Edward and South Glens Falls. However, we do not recommend that all of the additional Incentive Operating Aid be used to reduce taxes.

Therefore, in Table 7.27, only 33.3% of the Incentive Aid is shown in this summary chart. With this model, the property tax rate for residents in both districts will decrease.

2. After a merger, existing capital debt is aided at the higher of the two districts' Building Aid ratios. The Fort Edward building aid ratio is .113 higher than the South Glens Falls building aid ratio so an additional \$6.1 million of building aid would be generated over the first fifteen years in a merged district.

3. Table 7.27 also shows the projected staff savings (12.0 FTE) following a merger as discussed in the staffing chapter of this report effective July 1, 2022. The 12.0 FTE includes one superintendent's salary and benefits.

4. School districts have 'overhead' costs necessary to support the educational process. In merging the two districts, savings due to scale economies are realized that are important to the overall financial picture of the district. These budget efficiencies are noted in the table as well.

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

6. An additional annual cost (\$297,187 in year one) will be required over fourteen years if teacher salaries are leveled-up. Table 7.27 reflects complete leveling up in year one.

Finally, it is important to examine the impact that the savings noted in Table 7.27 would have on the tax rate in the two districts. To do so, the projected 2021-22 fiscal year property tax data is being used for illustrative purposes knowing if a merger were to occur it would not take place until 2022-23.

In calculating the impact on the true tax rate, the following Table 7.28 is developed to show relevant financial factors for the two districts.

Table 7.28			
Tax Rate Impact Due to Merger Savings			
Year/Factor	Fort Edward	South Glens Falls	Combined
Estimated 2021-22 Full Value	\$166,138,219	\$2,060,163,526	\$2,226,301,745
2021-22 Tax Levy	\$3,392,089	\$32,561,218	\$35,953,307
Estimated 2021-22 True Tax Rate/\$1000	\$20.42	\$15.81	\$16.15
Savings/Revenue noted in Table 7.27 in Year 1 of Merger			\$3,573,501
Local Levy using savings			\$32,379,806
Estimated 2021-22 Tax rate after using 100% of savings with 33% IOA			\$14.54

The estimated true value tax rate for Fort Edward for the 2021-22 school year is \$20.42 per thousand dollars of full property value; in South Glens Falls it is \$15.81. In the event that all of the projected savings plus 33.3% of the Incentive Operating Aid noted in Table 7.27 (\$3,573,501) was used to reduce taxes, it would result in a tax rate on true value of \$14.54 per thousand of full value in the merged district (Reminder: Table 7.28 shows only 33.3% of the additional Incentive Operating Aid the merged district would receive). This would result in a reduction in the estimated 2021-22 tax rate on true value of \$5.88 (-28.8%) for Fort Edward residents while South Glens Falls residents would see a reduction of \$1.27 (-8.0 %) in the current tax rate on true value.

One way to look at the significance of this tax rate reduction is to analyze how many years it would take for the merged district tax rate to reach the estimated 2021-22 true value tax rate of each of the two districts. Although the average increase in the tax rate for over the past five years has been greater than 2% for Fort Edward while the average increase for South Glens Falls is less than 2%, for discussion purposes we have estimated that the tax rate for the merged district would increase by 2% per year from its tax rate at the time of merger of \$14.54 (after projected savings total and 1/3 Incentive Operating Aid is applied). Actual tax rate increases could be more or less than this number. The results of this analysis are shown in Table 7.29 that follows:

Table 7.29 Time Necessary for Merged District to Estimated 2021-22 District True Value Tax Rates		
Year	Fort Edward (Estimated 2021-22 True Value Tax Rate = \$20.42 / \$1000)	South Glens Falls (Estimated 2021-22 True Value Tax Rate = \$15.81 / \$1000)
2022-23	\$14.83	\$14.83
2023-24	\$15.13	\$15.13
2024-25	\$15.43	\$15.43
2025-26	\$15.74	\$15.74
2026-27	\$16.05	\$16.05
2027-28	\$16.37	
2028-29	\$16.70	
2029-30	\$17.04	
2030-31	\$17.38	
2031-32	\$17.72	
2032-33	\$18.08	
2033-34	\$18.44	
2034-35	\$18.81	
2035-36	\$19.19	
2036-37	\$19.57	
2037-38	\$19.96	
2038-39	\$20.36	
2039-40	\$20.77	

Table 7.29 above shows that the merged district would begin with a true value tax rate of \$14.83 in 2022-23. Assuming an annual 2% increase in that tax rate, it would take seventeen years for the Fort Edward taxpayers to be back to their projected 2021-22 true value tax rate of \$20.42 and it would take the South Glens Falls taxpayers four years to be back to their projected 2021-22 true value tax rate of \$15.81. Since Fort Edward is currently at a higher tax rate than South Glens Falls, this anticipated reduction in the tax rate in a merged district would be especially significant for Fort Edward taxpayers.

To further extrapolate this analysis, Table 7.30 uses the 2021-22 combined property tax levy for Fort Edward and South Glens Falls, deducts the year one savings noted in Table 7.27 (\$3,573,501), and calculates what the tax rate would be on the assessed property value in each town for the combined district. The assessed tax rate, unlike the full value tax rate, is the rate that property owners see on their tax bill. If property owners are interested in determining the effect

that any merger savings would have on their tax bill, it is the assessed tax rate that should be used.

Table 7.30 Impact of 33% Incentive Operating Aid Plus Additional Savings on Assessed Tax Rates				
Town	Estimated 2021-22 School Tax Levy using 33.3% of Incentive Aid plus Additional Savings	Estimated Merged 2021-22 Tax Rate / \$1000 Assessed	Fort Edward Estimated 2021-22 Actual Tax Rate / \$1000	South Glens Falls Estimated 2021-22 Actual Tax Rate / \$1000
Fort Edward	\$2,416,350	\$19.92	\$27.97	
Moreau	\$20,931,363	\$14.54		\$15.81
Northumberland	\$1,916,969	\$15.98		\$17.37
Wilton	\$7,115,124	\$16.38		\$17.80
Total	\$32,379,806			

Table 7.30 above shows the reductions, by town, that would be realized should the financial impact of the merger be managed as described in this report. Assuming no change in current property wealth or equalization rates, individual homeowners could estimate their tax savings over time. For example, a property in the Fort Edward school district with an assessed value of \$100,000 would see its school taxes decrease from approximately \$2,792 per year to approximately \$1,992, a decrease of \$805 or -28.8%; a property assessed for \$100,000 located in the Town of Moreau in the South Glens Falls school district would see its school taxes decrease from approximately \$1,581 to \$1,454, a decrease of \$127 or -8.0%. Another property located in the South Glens Falls school district in the Town of Moreau with an assessed value of \$200,000 would see its property taxes decrease from approximately \$3,162 to approximately \$2,908, a decrease of \$254 or -8%. Using the *Estimated Merged 2021-22 Tax Rate / \$1000* in Table 7.30, any property owner could calculate school tax savings related to the merger by knowing the town within which the property is located and the assessed value of the property.

In conclusion, a merged Fort Edward-South Glens Falls school district that chose to use about one-third of the additional Incentive Operating Aid would be able to provide tax relief to

residents of each district and, at the same time, have significant additional new money to maintain/improve the academic program and to reserve funds for future use.

A merged Fort Edward – South Glens Falls school district could provide tax relief to residents, enhance academic programs, and reserve funds for future use.

