

Merger Study by Centralization

Final Report

**Livingston Manor and Roscoe
Central School Districts**

Prepared by

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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 Livingston Manor and Roscoe boards of education, as well as shared superintendent John Evans. 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. Brandi Rogers began as a member of this committee but resigned her position in Roscoe and was then replaced on the committee by Abby DeFreitas. 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:

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Jacqueline Lambe
Justin Murphy
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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.



Sincere gratitude is also offered to the Department of State who provided a financial grant to help underwrite the cost of this study.



Chapter 1

Background

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

At the same time that schools are requiring more of their students, the number of students attending New York State schools is declining. Other than a few isolated sections of the state, most school district enrollments have declined in the past few years and are projected to continue to decline in the foreseeable future. It is a challenge for schools to do more with fewer students, 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. Recently school districts have received a substantial infusion of money from the federal government in order to deal with the pandemic. However, this funding will run out within a couple of years and the ongoing challenges of adequately funding public schools will continue. 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 courageous school leaders to begin discussions about doing business differently.

In the fall of 2021, the Livingston Manor and Roscoe boards of education expressed interest in discussing a study to examine the possible merger of their school districts. A Request for Proposals was issued for professional firms to conduct a merger study. On December 21, 2021, Alan Pole and Deb Ayers made a presentation on mergers to the boards of education and other members of the public who attended the session. The format for the merger study is a centralization for Livingston Manor and Roscoe should the merger be approved.



The districts selected Castallo and Silky LLC, Education Consultants from Syracuse, to complete this centralization study. Castallo and Silky LLC has conducted more than 25 school district merger studies prior to this investigation. In February 2022, each district identified members of its respective school community to form an advisory committee. The purpose of the advisory committee was to offer assistance to the consultants as they went about their work and to serve as key communicators back to their school district communities.

The study began in earnest in March 2022 with an initial meeting of the advisory committee. This report represents the culmination of our work and offers an overview of each district in the essential areas of operation when a merger is being considered: enrollment and enrollment projections, program (academic and extra-curricular), facilities, transportation, staffing, and finances. This report also contains our recommendations for consideration should residents of both the Livingston Manor and Roscoe Central School Districts approve this merger.

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

Program and Enrollment

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

Facilities and Transportation

- What should be the configuration of the facilities by grade level?
- What is the status of the existing physical facilities?



- What immediate and longer term needs will have to be addressed and what are the cost implications for these needs if existing buildings remain in use?
- What other facilities options should be considered and what are the implications (cost, travel, space, etc.) for each?
- 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?
- Should provisions be recommended for continuation of present probationary and/or tenured staff for a period of time?
- How should assignments be made in a new district for administrators, teachers, support staff, coaches, and extracurricular advisors?
- What might be the administrative structure in a merged district?

Finance

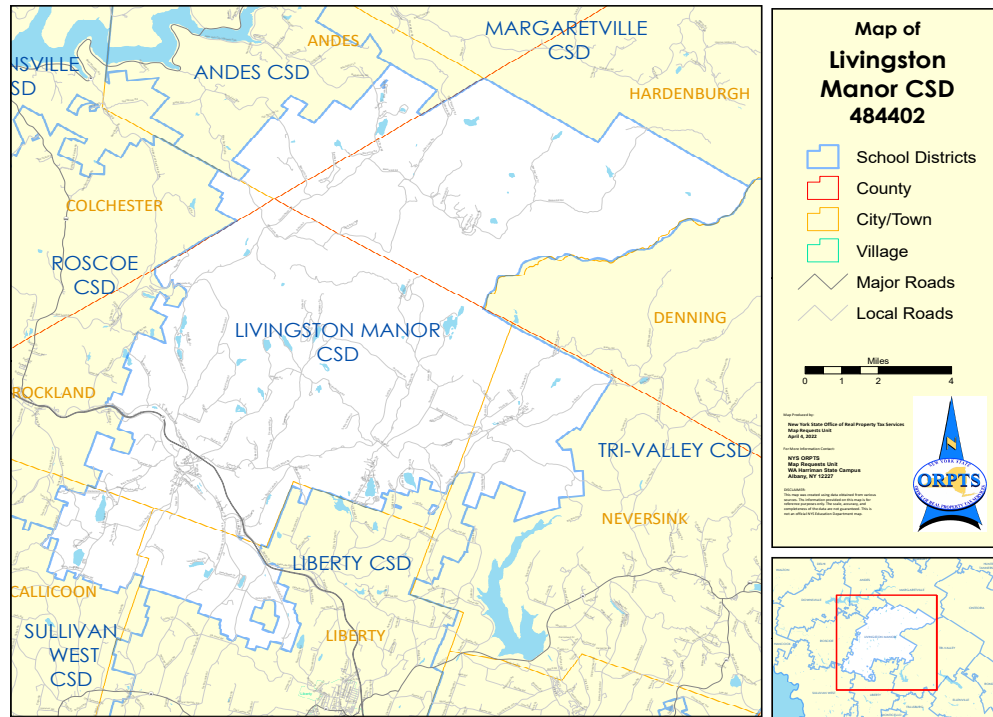
- How have taxes varied in each district over the past five years?
- What proportion of additional State Aid should be directed to program improvement, tax reduction, long term fiscal stability, or facilities?
- What are the financial assets of each district?
- What are the financial liabilities of each district?
- How much Incentive Operating Aid should the new district expect to receive?
- What would be the maximum approved Building Aid the new district would receive?
- What considerations should be placed in the financial plan to assure the new district will see long-term benefits from additional Aid?
- What would be the impact on property taxes should the districts decide to merge?



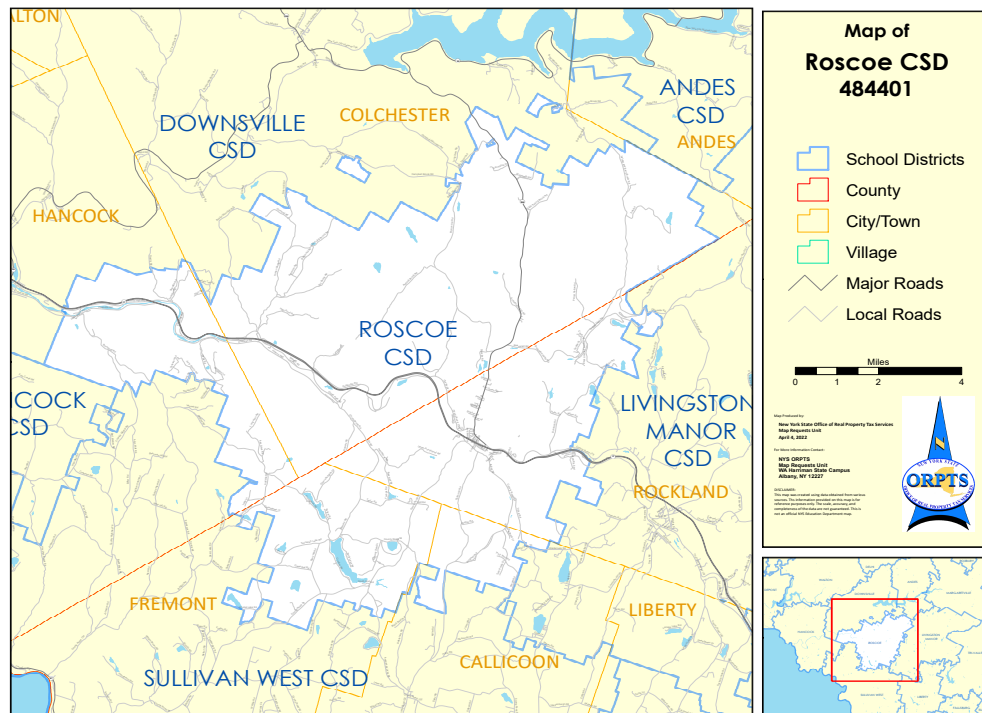
In conducting this study, we examined data primarily from the 2021-22 school year. The study took a “snapshot” of the conditions that existed in Livingston Manor and Roscoe at this point in time. This report is written with a clear understanding that things will change. As school leaders look to the future, they can use this study as a starting point but will have to adjust as a result of economic conditions and increased demands from the state. Table 1.1 that follows provides preliminary data about the two districts.

Table 1.1 Background Information on the Study Districts		
	Livingston Manor	Roscoe
Board of Education	Elliott Madison, President James Buck, Vice President Frank Adamse Dawn D’Auria Jason Gorr	Gary Dahlman, President Tasse Niforatos, Vice President Timothy Clark Daniel Johnston Edward Park
Superintendent	John Evans	John Evans
2021-22 Enrollment	425*	227*
Area of District	156.9 square miles	107.7 square miles
BOCES	Sullivan County	Sullivan County
Transportation Aid Ratio**	.607	.487
BOCES Aid Ratio**	.541	.494
Building Aid Ratio**	.688	.519
Combined Wealth Ratio**	.934	1.184
True Value Tax Rate-2021-22	\$15.71	\$14.76
Grade Level Configurations	Pre-K-12	Pre-K-12
Economically Disadvantaged***	41%	45%
White***	77%	86%
Hispanic or Latino***	12%	12%
Black or African American***	8%	1%
Asian or Native Hawaiian/ Other Pacific Islander	1%	0%
Multi-Racial***	3%	0%
NOTE: *Enrollment numbers include non-graded students and Pre-Kindergarten students. **Data obtained from 2021-22 State Aid output reports from SED. ***2018-19 data from SED.		

Livingston Manor CSD is located in Sullivan and Ulster counties surrounded contiguous school districts of Roscoe CSD, Andes CSD, Margaretville CSD, Tri-Valley CSD, Liberty CSD, and Sullivan West CSD.



Roscoe CSD is located in Sullivan and Delaware counties with neighboring districts of Andes CSD, Downsville CSD, Hancock CSD, Livingston Manor CSD, and Sullivan West CSD.





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 centralization of Livingston Manor and Roscoe. In a centralization, both school districts are dissolved and a new central school district is created. Should the Livingston Manor and Roscoe boards of education decide to move forward, an advisory referendum or “straw vote” is taken in both school district communities. If a majority of the voters in both communities approve the straw vote, the Commissioner of Education will then formally lay out the merged school district and call for a formal referendum. At this same public referendum, the public would also vote on the number of board members for the new district and the length of board member terms.

Should the voters from both school districts approve the merger in the public referendum, the merger of the two school districts is approved. However, if the merger vote does not receive majority voter approval in each district, the merger vote fails and the two school districts remain in their current status. After a year and a day, a second vote on reorganization may be held. If the first vote failed in only one of the districts, it is only that district that would hold a second vote with the positive vote from the other district remaining valid. The BOCES District Superintendent can serve as a valuable resource for the board of education in the voting phase of 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, 2023.



Chapter 2

Enrollment History and Projections

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

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

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

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

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

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



Since estimating births introduces a possible source of error into the model, enrollment projections are most accurate when existing data on live births residing in district can be used. Live birth data are currently available from the New York State Department of Health for both school districts from 2011 through 2019. 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 Livingston Manor and Roscoe from 2011 to 2019 are shown in the following table.

Table 2.1			
Number of Live Births: 2011 – 2019			
Calendar Year	Livingston Manor	Roscoe	Total
2011	35	14	49
2012	43	16	59
2013	25	10	35
2014	28	13	41
2015	34	15	49
2016	20	12	32
2017	36	12	48
2018	24	10	34
2019	28	12	40

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 Livingston Manor and Roscoe can now be projected through the 2028-29 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
Livingston Manor Enrollment History and Projections

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Live Birth Data for incoming Kindergarten class	35	43	25	28	34	20	36	24	26	28	28	28	28
Grade K	29	35	26	38	25	29	28	35	24	26	28	28	28
Grade 1	26	30	35	29	37	22	29	28	35	24	26	28	28
Grade 2	30	24	27	39	30	40	22	29	28	36	24	26	28
Grade 3	37	26	23	26	38	31	38	21	28	27	34	23	25
Grade 4	33	35	24	26	22	39	30	37	21	27	26	33	22
Grade 5	27	32	38	22	27	22	39	30	37	21	27	26	34
Grade 6	40	28	29	35	24	31	22	40	31	38	21	28	27
Grade 7	35	35	29	33	35	27	32	23	41	32	40	22	29
Grade 8	42	38	33	29	32	37	27	32	23	42	32	40	22
Grade 9	23	43	36	33	27	33	37	27	32	23	41	32	39
Grade 10	27	28	43	30	32	26	33	36	27	32	23	41	32
Grade 11	30	21	28	44	31	35	26	32	36	26	31	23	40
Grade 12	37	30	21	25	37	30	33	24	30	34	25	30	21
Total Grades K-12	416	405	392	409	397	402	396	397	394	387	379	379	375
Total Grades K-6	222	210	202	215	203	214	209	221	204	198	186	191	190
Total Grades 7-12	194	195	190	194	194	188	187	176	190	189	192	187	184

NOTE: From 2025-26 to 2028-29 live births are the average of the previous five years. Consequently, from 2025-26 to 2028-29 the early grade enrollments are quite speculative.



Table 2.3													
Roscoe Enrollment History and Projections													
	2016 -17	2017 -18	2018 -19	2019 -20	2020 -21	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27	2027 -28	2028 -29
Live Birth Data for incoming Kindergarten class	14	16	10	13	15	12	12	10	12	12	12	12	12
Grade K	9	13	11	19	10	15	12	12	10	12	12	12	12
Grade 1	20	11	14	10	19	12	16	12	12	10	13	13	13
Grade 2	21	17	11	14	13	21	13	17	13	13	11	14	13
Grade 3	18	19	19	10	16	10	20	12	17	13	13	11	13
Grade 4	12	18	20	19	12	15	10	21	13	17	13	13	11
Grade 5	22	14	20	20	19	12	16	11	22	13	18	14	14
Grade 6	21	24	12	21	19	21	12	16	11	23	14	18	14
Grade 7	19	20	23	13	21	19	21	12	16	11	23	14	18
Grade 8	22	18	19	20	13	22	18	20	12	15	11	22	13
Grade 9	17	20	20	21	21	11	22	18	20	12	15	11	22
Grade 10	20	16	22	17	21	20	11	21	18	20	11	15	10
Grade 11	14	16	17	19	18	16	18	10	19	16	18	10	14
Grade 12	22	16	15	16	20	17	16	18	10	20	16	18	10
Total Grades K-12	237	222	223	219	222	211	205	201	193	195	187	183	178
Total Grades K-6	123	116	107	113	108	106	99	101	98	101	93	94	90
Total Grades 7-12	114	106	116	106	114	105	106	100	95	94	94	89	87
NOTE: From 2025-26 to 2028-29 live births are the average of the previous five years. Consequently, from 2025-26 to 2028-29 the early grade enrollments are quite speculative.													

Beginning in 2016-17, the K-12 student enrollment in Livingston Manor declined through the 2018-19 school year followed by an increase in 2019-20. The enrollment has



fluctuated slightly each year from that point but has been generally steady since that time. The overall decline from 2016-17 to 2021-22 is 14 students or -3.4%. The K-12 enrollment in Roscoe decreased from 2016-17 to 2017-18 but then remained fairly stable until a further decrease in the 2021-22 school year. The overall decline from 2016-17 to 2021-22 is 26 students or -11.0. It is important to note that percentages can be deceiving when applied to small numbers. This pattern of decline is generally the norm for upstate New York school districts. The elementary (K-6) enrollments in both districts have declined during this time period; Livingston Manor by -3.6% (222 to 214) and Roscoe by -13.8% (123 to 106). The secondary (7-12) enrollment decreased in both Livingston Manor (194 to 188; -3.1%) and Roscoe (114 to 105; -7.9%). Enrollment projections for both districts indicate that the K-12 student enrollment will continue to decline. Livingston Manor is expected to experience a further enrollment decline from 402 students in 2021-22 to 375 students in 2028-29 (27 students, -6.7%). K-12 student enrollment in Roscoe is also projected to decrease from 211 in 2021-22 to 178 in 2028-29 (33 students, -15.6%).

Should the districts decide to merge, Table 2.4 shows the projected enrollment of the merged district. The projected enrollment of a merged district would be 601 in 2022-23 and is projected to decline by 48 students (-8.0%) through 2028-29.

Table 2.4 Combined K-12 Enrollment Projections 2022-23 to 2028-29							
	Year						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
K-12 Total	601	598	587	582	565	561	552
K-6	308	322	302	299	279	285	280
7-12	293	276	285	283	286	286	272

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



districts. Table 2.5 provides a summary of the home-schooled students in both the Livingston Manor and Roscoe Central School Districts.

Table 2.5		
Number of Home Schooled Students from 2017-18 to 2021-22		
Year	Livingston Manor	Roscoe
2017-18	5	2
2018-19	1	3
2019-20	2	4
2020-21	18	2
2021-22	16	4
Average	8.4	3.0

The number of home-schooled children in Livingston Manor has increased in the past two years. This is a trend that is mirrored in many school districts across New York State because of the COVID-19 pandemic. Roscoe has remained very stable from 2017-18 through 2021-22. Livingston Manor has slightly more students whose parents choose to educate at home, but in the case of either district, if all the parents decide to send their children to the local public school these numbers would have little impact on the 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 and students returning to the public school system. As presented in Table 2.6, the numbers in Livingston Manor are very small and would, therefore, have no significant impact on the enrollment estimates.

Table 2.6		
Number of Resident Students Attending Non-Public Schools from 2017-18 to 2021-22		
Year	Livingston Manor	Roscoe
2017-18	5	0
2018-19	6	0
2019-20	4	0
2020-21	6	0
2021-22	11	1
Average	6.4	0.2

The non-resident tuition policy for Livingston Manor (#5600) permits the enrollment of non-resident students pending review and approval by the superintendent.



Roscoe's non-resident tuition policy (#7132) does not allow for the enrollment of non-resident students except for the children of school district employees. As documented in Table 2.7 below, the number of non-resident students attending Livingston Manor has increased significantly in the past two years while the non-resident enrollment in Roscoe has been stable. Even with the increase in Livingston Manor in recent years, the non-resident enrollment is spread across multiple grades and will, therefore, have no significant impact projected future student enrollments.

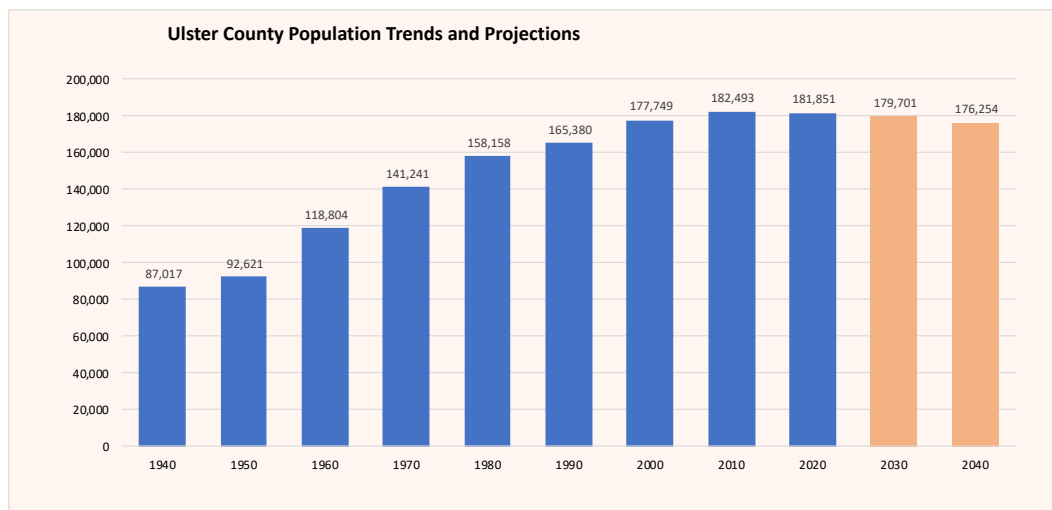
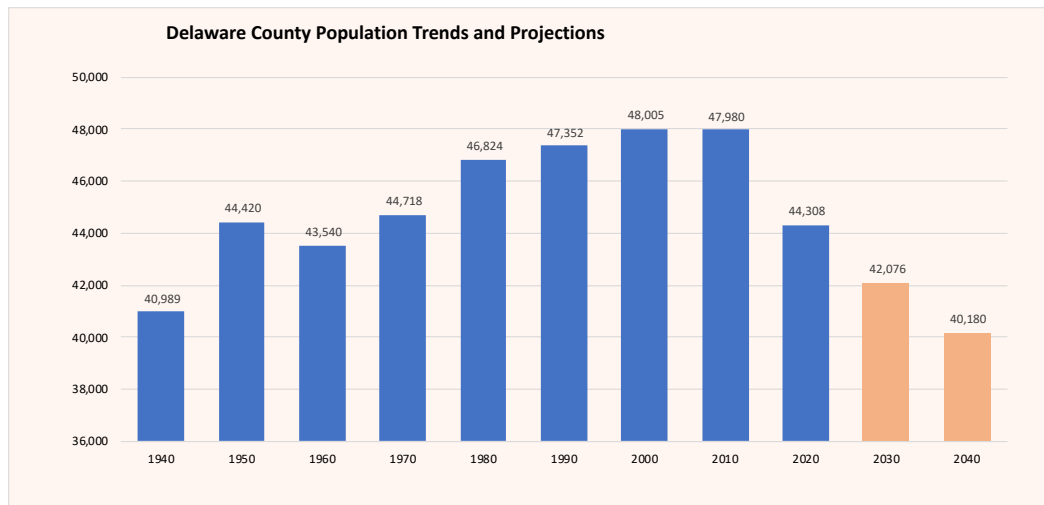
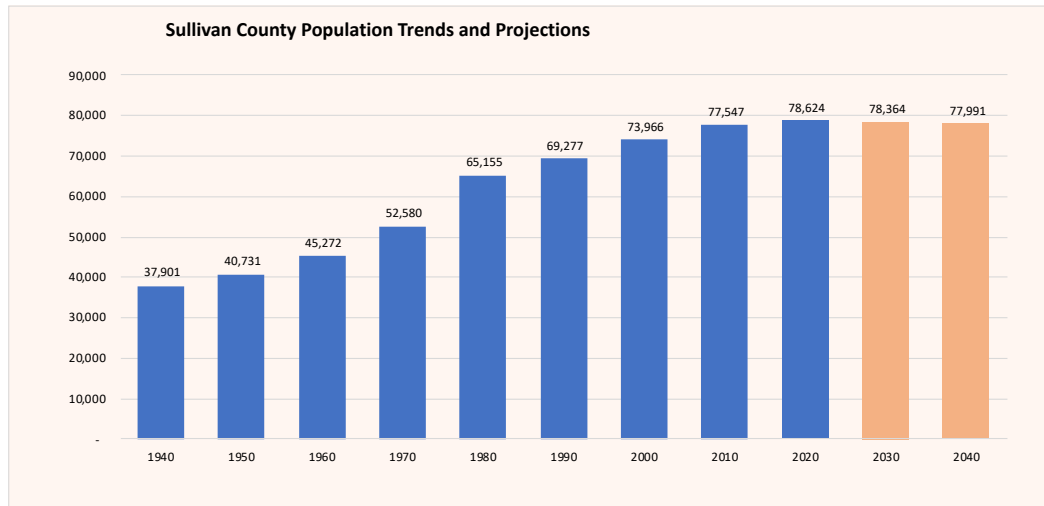
Table 2.7 Number of Non-Resident Students Attending Each District* 2017-18 to 2021-22		
Year	Livingston Manor	Roscoe
2017-18	1	3
2018-19	3	6
2019-20	5	3
2020-21	14	3
2021-22	15	3
Average	7.6	3.6
*Table includes non-resident students that are the children of district staff members and non-resident students that have been placed in foster care in the district.		

While it is unlikely that the number of home-schooled students, non-resident students attending either district, and resident students attending schools outside of the district will change significantly at any single point in time, annual variations in this student population, plus or minus, are typical. The annual variations, however, would not significantly alter the projected enrollments. As a result, projected student enrollments in Tables 2.2, 2.3, and 2.4 will not be adjusted and are reasonable estimates.

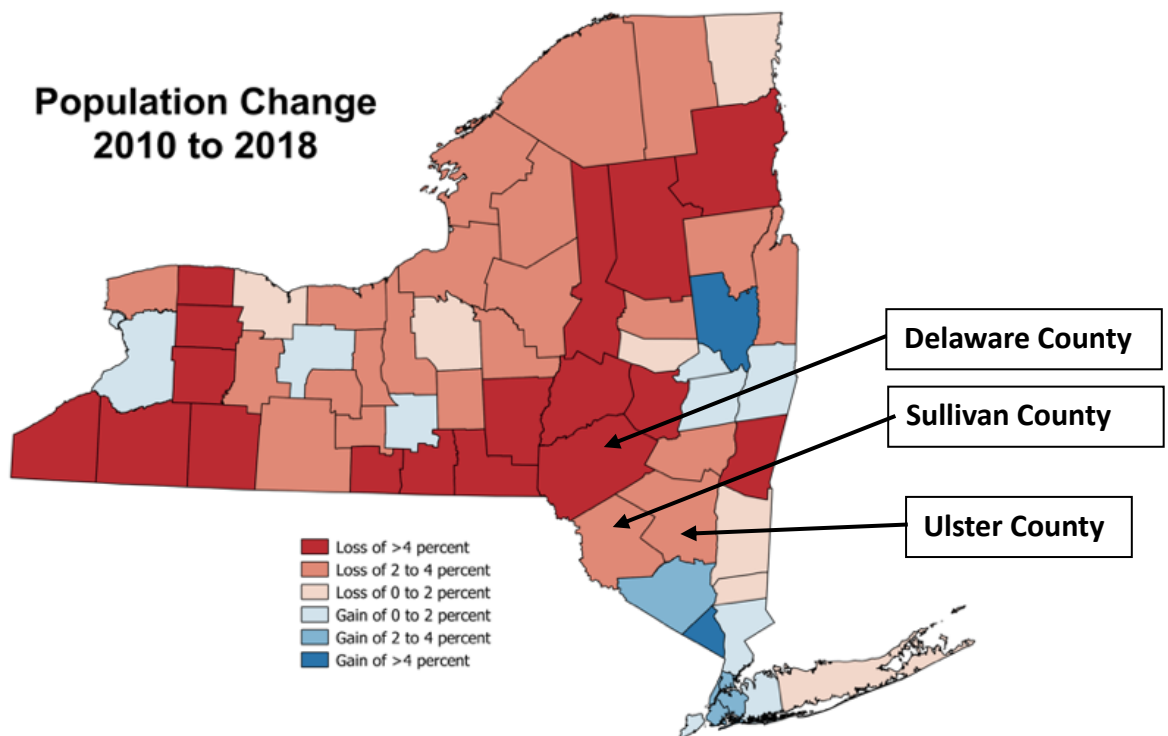
When considering school district enrollment trends, it is also important to consider regional population trends. The following charts illustrate the population history and projections for Sullivan, Delaware, and Ulster Counties as documented by the U.S. Census Bureau. Much of the school district enrollment for both Livingston Manor and Roscoe school districts lies in Sullivan County. The Sullivan County population peaked in 2020 and is projected to remain constant over the next several decades. The population trends for Ulster County are very similar with the largest population being recorded in 2010. Delaware County, however, had its largest population in 2000 with a



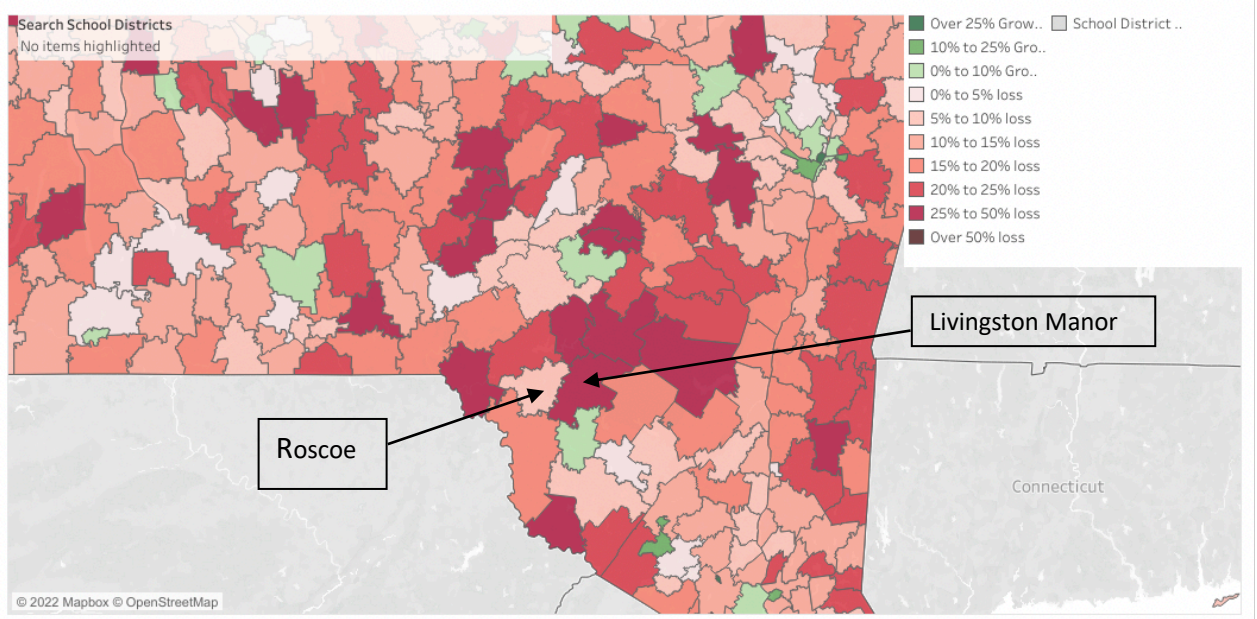
significant decline recorded in 2020 and further population declines projected over the next two decades.



The map below examines the population history in New York State counties for each year from 2010 to 2018. The data found here for Delaware County aligns with the Census data above. Interestingly, the data for Sullivan and Ulster Counties during this period is contradictory to the final 2020 population counts. The map shows that the population for these counties has declined by 2% - 4% from 2010 to 2018 when the actual 2020 Census data reflect a slight increase in Sullivan County and a decrease in Ulster County of 0.4%. Based on these data, it is unlikely that either Livingston Manor or Roscoe will experience significant student enrollment growth in future years.



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 Livingston Manor decreased by 25-50% during this time period while the population of the Roscoe district decreased by 10-15% as shown in the map that follows.



School district enrollments in Livingston Manor and Roscoe are projected to continue to decline over the next several years. Population trends in Sullivan, Delaware, and Ulster Counties do not indicate periods of significant growth in future decades. It is, therefore, reasonable to anticipate no future enrollment growth would occur.

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. As can be seen from Table 3.1, both districts are organized on a Pre-K-Grade 6 elementary school and a Grade 7-12 secondary structure. Both districts house their instructional program in a single building located in the center of their communities.

Table 3.1	
Grade Configurations of the Study Districts	
Livingston Manor	Roscoe
Pre-K-6; 7-12	Pre-K-6; 7-12

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 (Pre-K-6) and secondary (7-12).

Elementary School (Pre-K-6)

The best place to start describing the instructional program of any school or school district is with an overview of the instructional day. The following table illustrates the staff and student days for the two districts.

Table 3.2		
School Schedules		
	Livingston Manor	Roscoe
Staff Start	8:00	7:30
Staff End	3:05	2:45
Student Start	8:00	7:35
Student End	2:50	2:35

As the table illustrates, the staff workday in the two study districts is different. The length of the teacher day in Livingston Manor is 7 hours and 5 minutes while the teacher day in Roscoe is 7 hours and 15 minutes. The Livingston Manor teacher day begins at 8:00 am, thirty minutes earlier than the Roscoe teacher day which begins at 7:30

am. Should the districts decide to merge, these different days will have to be negotiated to come up with a workday arrangement that fits the merged district.

The two districts also have different school days for their students. The Livingston Manor student day is 6 hours and 50 minutes long and begins at 8 am while the student day in Roscoe is 7 hours long and begins at 7:35 am. Should the districts decide to merge, a variety of factors will have to be considered in order to determine a student day for the merged district.

Both districts offer a Pre-K program in addition to the traditional elementary school program. 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 grades K-6. Table 3.3 presents a summary of the elementary school sections and the class size of each section.

Table 3.3		
Elementary Sections/Section Sizes 2021-22		
Grade Level	Livingston Manor	Roscoe
Pre-K	11, 9	16
Kindergarten	12, 14	15
1 st Grade	9, 10	13
2 nd Grade	18, 17	20
3 rd Grade	14, 13	10
4 th Grade	19, 17	15
5 th Grade	10, 9	12
6 th Grade	13, 15	21
<i>Total Number of Sections w/o Pre-K</i>	<i>14</i>	<i>7</i>
<i>Total Number of Students w/o Pre-K</i>	<i>190</i>	<i>106</i>
<i>Average Section Size w/o Pre-K</i>	<i>13.6</i>	<i>15.1</i>

Examining the data in Table 3.3 shows that Livingston Manor has fourteen elementary sections for grades K-6 while Roscoe has seven sections for grades K-6, one section per grade level. Section sizes vary in Livingston Manor from 9-19 (excluding Pre-K) while in Roscoe the smallest class size is 13 with the largest being 21. For practical purposes, the section sizes in each district are very similar. Both districts have elementary classes that are well below state averages.

If a merger was to occur and one elementary school were to exist, there would be the potential to possibly merge some of the elementary classrooms and achieve some

economy of scale. Livingston Manor has no contractual language regarding class size other than a statement that it would be beneficial to maintain the current standards. The Roscoe teacher contract sets a limit of 30 students per teacher in grades K-6 with a minimum of one period of aide time per day when the class size exceeds 18 students per class. Table 3.4 that follows projects what the elementary section sizes could be in a merged district with class size limits of 21 in the elementary grades. These assumed limits are approximately consistent with current maximum class sizes for the two districts.

Table 3.4 Possible Elementary Sections in a Merged District			
Grade Level	Livingston Manor in 21-22	Roscoe in 21-22	Merged District
Pre-K	11, 9	16	n/a
Kindergarten	12, 14	15	20, 21
1 st Grade	9, 10	13	16, 16
2 nd Grade	18, 17	20	18, 18, 19
3 rd Grade	14, 13	10	18, 19
4 th Grade	19, 17	15	17, 17, 17
5 th Grade	10, 9	12	15, 16
6 th Grade	13, 15	21	16, 16, 17
<i>Total Number of Sections w/o Pre-K</i>	<i>14</i>	<i>7</i>	<i>17</i>
<i>Total Number of Students w/o Pre-K</i>	<i>190</i>	<i>106</i>	<i>296</i>
<i>Average Section Size w/o Pre-K</i>	<i>13.6</i>	<i>15.1</i>	<i>17.4</i>

Comparing the current elementary section sizes shown in table 3.3 with the projected elementary section sizes in a merged district shown in table 3.4 provides some interesting information. Currently, there are 296 students in the two elementary schools being educated in 21 regular education sections as shown in table 3.3. Should the districts decide to merge, these 296 students could be educated in one building with 17 elementary sections as shown in table 3.4, a reduction of four sections or four positions. Given this scenario, the average elementary class size in the merged district would be 17.4 compared with a current average elementary class size of 13.6 in Livingston Manor and 15.1 in Roscoe.

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 program differences that would have to be resolved. Should the districts decide to merge and have one elementary school, it is important that there is an articulated curriculum across all grade levels with appropriate teaching materials. This will involve a process of teachers, administrators, and perhaps parents to finalize the curriculum and teaching materials that will be used to implement that curriculum. Once finalized, professional development for the teaching staff on the final curriculum and instructional approaches will be required.

Table 3.5 Elementary Curriculum		
Curricular Area	Livingston Manor	Roscoe
Language Arts	<ul style="list-style-type: none"> ○ Core ELA-Amplify ○ Core Knowledge Language Arts ○ Sadlier Phonics 	<ul style="list-style-type: none"> ○ Houghton-Mifflin Harcourt-Into Reading
Mathematics	<ul style="list-style-type: none"> ○ McGraw-Hill-My Math 	<ul style="list-style-type: none"> ○ Envision Math
Science	<ul style="list-style-type: none"> ○ K-5 Mystery Science On-Line 	<ul style="list-style-type: none"> ○ Next Gen Science Standards
Social Studies	<ul style="list-style-type: none"> ○ Scholastic News and teacher created materials 	<ul style="list-style-type: none"> ○ NYS Learning Standards

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 Livingston Manor and Roscoe, 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	
	LM (155)	ROS (92)	LM (129)	ROS (84)	LM (141)	ROS (91)	LM (134)	ROS (90)
1	28	42	22	39	21	35	22	43
2	41	36	40	48	40	37	37	30
3	25	16	29	11	30	25	31	23
4	6	5	9	2	9	2	10	3
Overall Proficient	31	21	38	13	39	27	41	26
Overall Proficient-Sullivan County	23		24		27		26	
Overall Proficient-NYS	38		40		45		45	
*Due to COVID 19, state assessments in 2019-20 and 2020-21 were either canceled or had very low student participation numbers which are not representative of the state’s student population and should therefore not be compared. () indicates the number of students tested								

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	
	LM (107)	ROS (84)	LM (96)	ROS (82)	LM (100)	ROS (89)	LM (91)	ROS (90)
1	14	25	17	43	18	22	18	38
2	47	43	41	37	36	46	32	36
3	24	17	26	18	32	22	33	21
4	15	15	17	2	14	9	18	6
Overall Proficient	39	32	43	20	46	31	51	27
Overall Proficient-Sullivan County	26		27		28		28	
Overall Proficient-NYS	39		40		45		47	
*Due to COVID 19, state assessments in 2019-20 and 2020-21 were either canceled or had very low student participation numbers which are not representative of the state’s student population and should therefore not be compared. () indicates the number of students tested								

Based on the performance level descriptors identified prior to the two tables above, 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 a greater percentage of students in Livingston Manor achieved levels 3 and 4 than did the students in Roscoe. While that conclusion is quite clear, caution should be exercised in making too much of this data. First, small districts can have percentage results that could vary greatly because of the small number of students being tested...two or three students can change the percentage data significantly. In addition, the state has changed these assessments in recent years. 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, while the data from the two districts are different, it is quite apparent that these results are more similar than they are different.

Grades 7-12

As was done with the elementary schools, we now look at the curriculum and section sizes that exist in the secondary schools in the table that follows. For example, in the table that follows, Livingston Manor has two sections of English 7, each with 13 students; Roscoe has one sections of English 7 with 20 students. Table 3.8 that follows provides this data for all courses offered in both districts in grades 7-12.

Table 3.8 7-12 Course Offerings by Section-2021-22				
Course	Livingston Manor Sections & Section Sizes	Roscoe Sections & Section Sizes	# of Students	# of Sections
<i>ENGLISH</i>				
English 7	13, 13	20	46	3
English 8	13, 20	21	54	3
English 9	13, 20	11	44	3
English 10	9, 12	19	40	3
English 11	18, 14	16	48	3
English 12	11, 10	17	38	3
SCCC English	8, 6		14	2
SCCC College Composition I		5	5	1
Journalism	4		4	1
Grammar/Writing 7-1/2 year	6, 8		14	2
Documentary Studies		4	4	1
SCCC Speech		5	5	1
<i>SOCIAL STUDIES</i>				
Social Studies 7	11, 15	20	46	3
Social Studies 8	18, 18	21	57	3
Global History 1	10, 21	11	42	3
Global History 2	8, 16	19	43	3
US History & Government	17, 17	16	50	3
Participation in Government-1/2 year	13	17	30	2
Economics-1/2 year	13	17	30	2
HVCC Sociology-DL-1/2 year		2	2	1
HVCC Psychology-DL-1/2 year		2	2	1

Course	Livingston Manor Sections & Section Sizes	Roscoe Sections & Section Sizes	# of Students	# of Sections
MATH				
Math 7	7, 15	20	42	3
Accelerated Math 7	4		4	1
Math 8	11, 14	22, 22	69	4
Algebra I	8, 13	5	26	3
Algebra I A		5	5	1
College Prep Algebra		7	7	1
Geometry	15	12	27	2
Local Geometry		8	8	1
Algebra 2/Trig	11	8	19	2
SCCC Pre-Calculus-1/2 year		5	5	1
SCCC Pre-Calculus		5	5	1
SCCC Calculus-1/2 year		3	3	1
SCCC Pre-Calculus/Calculus I-1/2 year	7		7	1
SCCC Statistics	9		9	1
Math Success	9		9	1
SCIENCE				
Science 7	9, 11	20	40	3
Science 8	16, 17	21	54	3
Earth Science*	10	12	22	2
General Earth Science		7	7	1
Living Environment (Biology)*	19, 18	11	48	3
Chemistry*	3, 7	7	17	3
Physics*	12	3	15	2
Forensics-DL	17	5	22	2
College Biology	6		6	1
Agricultural Science	17		17	1
Green Tech		4	4	1
SPANISH				
Spanish 7-1/2 year	14, 12		26	2
Spanish 8		17	17	1
Spanish 1	20, 20	6	46	3
SCCC Spanish 1		4	4	1
Spanish 2	8		8	1
SCCC Spanish 2		4	4	1
Spanish 3	9		9	1
SCCC Spanish 3		2	2	1
Spanish 4		4	4	1
Spanish 5		2	2	1
SCCC Spanish	5		5	1
College Spanish-1/2 year		2	2	1

Course	Livingston Manor Sections & Section Sizes	Roscoe Sections & Section Sizes	# of Students	# of Sections
<i>BUSINESS</i>				
Personal Finance		4	4	1
Accounting-DL		1	1	1
<i>CAREER EDUCATION/TECHNOLOGY</i>				
Tech 7	13		13	1
Computers 7		20	20	1
Tech 8	11, 9		20	2
Computers 8		21	21	1
Home & Career Skills 7	13	20	33	2
Home & Career Skills 8	11, 9	21	41	3
Materials Processing	6		6	1
Construction Technology	7		7	1
Design/Drawing for Production	10		10	1
Food Science*	5		5	1
Global Foods	3		3	1
Baking & Pastry-1/2 year		4	4	1
Game Design		2	2	1
Clothing I-1/2 year	3		3	1
Driver Education		7, 7	14	2
<i>MUSIC</i>				
Music 8	7	21	28	2
Sound Recording-1/2 year	3		3	1
Junior/Middle School Band-1/2 year	21	20	41	2
Senior/High School Band-1/2 year	11, 9	16	36	3
Junior/Middle School Choir	29	14	43	2
Senior/High School Choir	16	12	28	2
Music In Our Lives-1/2 year		5	5	1
Music In Our Lives		4	4	1
<i>ART</i>				
Middle School Art-1/2 year	11, 4, 11		26	3
Art 7-1/4 year		20	20	1
Art 8-1/4 year		21	21	1
Crafts-1/2 year	4		4	1
Studio Art	9, 17	5	31	3
Drawing & Painting	9, 9		18	2
Drawing & Painting 2	4		4	1
Photography-1/2 year	8		8	1
Ceramics-1/2 year	7		7	1
Mixed Media		2	2	1

Course	Livingston Manor Sections & Section Sizes	Roscoe Sections & Section Sizes	# of Students	# of Sections
<i>PHYSICAL EDUCATION & HEALTH</i>				
Middle School Physical Ed	11, 21, 11	21, 20	84	5
High School Physical Ed	21, 29, 28, 14, 18, 12, 18	16, 22, 16, 22	216	11
Weight Training-1/2 year	14		14	1
Health 7-1/2 year		20	20	1
Health 8-1/2 year	22, 22		44	2
High School Health 10-1/2 year	11, 15, 10, 17	19	72	5
<i>OTHER</i>				
Study Hall	18, 14, 16, 7, 12	15, 5, 15, 5, 17, 12, 40	176	12
1. <i>*Indicates classes that have labs</i> 2. <i>DL=Distance Learning</i>				

Table 3.8 above shows the courses and the section sizes for the junior-senior high school academic programs. The districts offer a comparable academic program, each providing approximately the same number of courses for their students. Both districts offer Spanish and a fair number of elective courses. Like most small school districts, the elective courses in both districts generally have smaller enrollments. Also, the number of elective courses are somewhat limited. As is the case with other small school districts, there is limited capacity to offer more electives so students can acquire college credits while they are still in high school. Should a merger occur, students would have access to a broader array of courses going into college and, given that college credits can be earned in high school at very reasonable costs, increases the probability that students will be able to complete a college degree with less financial consequence.

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 Sullivan County BOCES. Table 3.9 which follows shows the number of students from each of the districts who are currently taking CTE courses at BOCES.

Table 3.9 Enrollment in BOCES Career & Technical Education Courses-2021-22		
	Livingston Manor	Roscoe
# of Juniors & Seniors	65	33
# of Juniors & Seniors in BOCES CTE	26	19
% of Juniors & Seniors in BOCES CTE Courses	40%	57.5%

In looking at table 3.9 above, it is apparent that a significant number of juniors and seniors from both districts take advantage of Career and Technical Education courses at the Sullivan County BOCES. 40% of the juniors and seniors in Livingston Manor and nearly 58% of the juniors and seniors in Roscoe spend half of their days on the BOCES campus taking CTE courses.

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

Table 3.10 Grades 7-12 Section Sizes with Fewer Than 10 Students*						
	Livingston Manor				Roscoe	
Course Area	Number of Courses	Number of Sections	Number of Sections with Fewer than 10 Students		Number of Courses	Number of Sections with Fewer than 10 Students
English	9	17	6		9	3
Social Studies	7	12	1		9	2
Math	9	12	6		11	8
Science	9	13	4		9	5
Spanish	5	7	3		8	7
Business	-	-	-		2	2
Career Ed/Tech	10	12	7		7	4
Music	6	7	3		7	2
Art	7	11	8		4	2
Health	2	6	0		2	0
TOTAL	64	97	38 (39.2%)		68	35 (50%)

*Does not include Physical Education and study halls

As seen in Table 3.10, Livingston Manor has 39.2% of its classes with fewer than ten students while Roscoe has 50.% of its classes that have fewer than ten students. However, the trade-off for small classes is the number of courses that are available to students. As can be seen in Table 3.10, Livingston Manor offers 64 courses to its students in grades 7-12 while Roscoe offers 68 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, given the fiscal realities that school districts in New York State face today. When finances are limited and reductions have to be made, classes with very low enrollments are often the first things to be cut. Over time, this has the effect of reducing the number of opportunities for students.

While the limited number of electives and the number of classes with small enrollments is a reality, it should again be emphasized that neither of these two school districts is doing anything wrong; this is simply the effect of small school districts managing declining enrollments in a time of fiscal challenges. However, it is also quite possible that this trend will continue into the future unless these districts start doing business differently.

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

We also believe that the consolidation of classes described in the following table is very plausible given the size of a new merged high school. Scheduling students in a smaller high school offers limited flexibility. The limited number of periods, BOCES

classes, limited certification flexibility for staff, and facilities constraints often limit scheduling options. Should the high schools merge, we believe that much more flexibility would be available for arranging student schedules and therefore the reductions in section numbers identified could be realized.

Finally, a word of caution is offered. The reduction in the number of sections shown in the following table should not be assumed to be directly connected to staff reductions. Following mergers, curriculum opportunities often expand for students. Table 3.11 frees up teacher schedules in order to potentially offer more electives and broaden the high school curriculum. It is also be noted that in previous merger studies, any staff reductions have been made through attrition. This means that a combination of more electives and staff reductions through attrition can be implemented over an extended period of time. This would have the long-term effect of reducing staff costs while increasing program offerings for the students.

Table 3.11 Potential Secondary Course Offerings in a Merged District (Maximum of 22 Students/Section)									
Course	LM	ROS	# of Stu's	# of Sec's		Merged District	# of Sec's	# of Fewer Sec's	Net Reduction in Sections
ENGLISH									
English 7	13, 13	20	46	3		46	3	0	5 fewer sections
English 8	13, 20	21	54	3		54	3	0	
English 9	13, 20	11	44	3		44	2	1	
English 10	9, 12	19	40	3		40	2	1	
English 11	18, 14	16	48	3		48	3	0	
English 12	11, 10	17	38	3		38	2	1	
SCCC English	8, 6		14	2		14	1	1	
SCCC College Composition I		5	5	1		5	1	0	
Journalism	4		4	1		4	1	0	
Grammar/Writing 7-1/2 year	6, 8		14	2		14	1	1	
Documentary Studies		4	4	1		4	1	0	
SCCC Speech		5	5	1		5	1	0	

Course	LM	ROS	# of Stu's	# of Sec's		Merged District	# of Sec's	# of Fewer Sec's	Net Reduction in Sections
SOCIAL STUDIES									
Social Studies 7	11, 15	20	46	3		46	3	0	2 fewer sections
Social Studies 8	18, 18	21	57	3		57	3	0	
Global History 1	10, 21	11	42	3		42	2	1	
Global History 2	8, 16	19	43	3		43	2	1	
US History & Government	17, 17	16	50	3		50	3	0	
Participation in Government-1/2 year	13	17	30	2		30	2	0	
Economics-1/2 year	13	17	30	2		30	2	0	
HVCC Sociology-DL-1/2 year		2	2	1		2	1	0	
HVCC Psychology-DL-1/2 year		2	2	1		2	1	0	
MATH									
Math 7	7, 15	20	42	3		42	2	1	3 fewer sections
Accelerated Math 7	4		4	1		4	1	0	
Math 8	11, 14	22, 22	69	4		69	4	0	
Algebra I	8, 13	5	26	3		26	2	1	
Algebra I A		5	5	1		5	1	0	
College Prep Algebra		7	7	1		7	1	0	
Geometry	15	12	27	2		27	2	0	
Local Geometry		8	8	1		8	1	0	
Algebra 2/Trig	11	8	19	2		19	1	1	
SCCC Pre-Calculus-1/2 year		5	5	1		5	1	0	
SCCC Pre-Calculus		5	5	1		5	1	0	
SCCC Calculus-1/2 year		3	3	1		3	1	0	
SCCC Pre-Calc/CalcI-1/2 year	7		7	1		7	1	0	
SCCC Statistics	9		9	1		9	1	0	
Math Success	9		9	1		9	1	0	

Course	LM	ROS	# of Stu's	# of Sec's		Merged District	# of Sec's	# of Fewer Sec's	Net Reduction in Sections
SCIENCE									
Science 7	9, 11	20	40	3		40	2	1	6 fewer sections
Science 8	16, 17	21	54	3		54	3	0	
Earth Science*	10	12	22	2		22	1	1	
General Earth Science		7	7	1		7	1	0	
Living Environment (Biology)*	19, 18	11	48	3		48	3	0	
Chemistry*	3, 7	7	17	3		17	1	2	
Physics*	12	3	15	2		15	1	1	
Forensics-DL	17	5	22	2		22	1	1	
College Biology	6		6	1		6	1	0	
Agricultural Science	17		17	1		17	1	0	
Green Tech		4	4	1		4	1	0	
SPANISH									
Spanish 7-1/2 year	14, 12		26	2		26	2	0	0 fewer sections
Spanish 8		17	17	1		17	1	0	
Spanish 1	20, 20	6	46	3		46	3	0	
SCCC Spanish 1		4	4	1		4	1	0	
Spanish 2	8		8	1		8	1	0	
SCCC Spanish 2		4	4	1		4	1	0	
Spanish 3	9		9	1		9	1	0	
SCCC Spanish 3		2	2	1		2	1	0	
Spanish 4		4	4	1		4	1	0	
Spanish 5		2	2	1		2	1	0	
SCCC Spanish	5		5	1		5	1	0	
College Spanish-1/2 year		2	2	1		2	1	0	
BUSINESS									
Personal Finance		4	4	1		4	1	0	0 fewer sections
Accounting-DL		1	1	1		1	1	0	
CAREER EDUCATION/TECHNOLOGY									
Tech 7	13		13	1		13	1	0	2 fewer sections
Computers 7		20	20	1		20	1	0	
Tech 8	11, 9		20	2		20	1	1	
Computers 8		21	21	1		21	1	0	
Home & Career Skills 7	13	20	33	2		33	2	0	
Home & Career Skills 8	11, 9	21	41	3		41	2	1	
Materials Processing	6		6	1		6	1	0	
Construction Technology	7		7	1		7	1	0	
DDP	10		10	1		10	1	0	
Food Science*	5		5	1		5	1	0	
Global Foods	3		3	1		3	1	0	
Baking & Pastry-1/2 year		4	4	1		4	1	0	
Game Design		2	2	1		2	1	0	
Clothing I-1/2 year	3		3	1		3	1	0	
Driver Education		7, 7	14	2		14	1	0	

Course	LM	ROS	# of Stu's	# of Sec's		Merged District	# of Sec's	# of Fewer Sec's	Net Reduction in Sections
MUSIC									
Music 8	7	21	28	2		28	2	0	1 less section
Sound Recording-1/2 year	3		3	1		3	1	0	
Junior/Middle School Band-1/2 year	21	20	41	2		41	2	0	
Senior/High School Band-1/2 year	11, 9	16	36	3		36	2	1	
Junior/Middle School Choir	29	14	43	2		43	2	0	
Senior/High School Choir	16	12	28	2		28	2*	0	
Music In Our Lives-1/2 year		5	5	1		5	1	0	
Music In Our Lives		4	4	1		4	1	0	
ART									
Middle School Art-1/2 year	11, 4, 11		26	3		26	2	1	3 fewer sections
Art 7-1/4 year		20	20	1		20	1	0	
Art 8-1/4 year		21	21	1		21	1	0	
Crafts-1/2 year	4		4	1		4	1	0	
Studio Art	9, 17	5	31	3		31	2	1	
Drawing & Painting	9, 9		18	2		18	1	1	
Drawing & Painting 2	4		4	1		4	1	0	
Photography-1/2 year	8		8	1		8	1	0	
Ceramics-1/2 year	7		7	1		7	1	0	
Mixed Media		2	2	1		2	1	0	
PHYSICAL EDUCATION & HEALTH									
Middle School Physical Ed*	11, 21, 11	21, 20	84	5		84	5	0	
High School Physical Ed*	21, 29, 28, 14, 18, 12, 18	16, 22, 16, 22	216	11		216	11	0	
Weight Training-1/2 year	14		14	1		14	1	0	
Health 7-1/2 year		20	20	1		20	1	0	1 less section
Health 8-1/2 year	22, 22		44	2		44	2	0	
High School Health-10-1/2 year	11, 15, 10, 17	19	72	5		72	4	1	
*Did not apply 22 student class size limit									

Table 3.11 above shows that, in a merged district, all of the courses that are currently offered could continue to be offered...and they could be offered with fewer positions. Research on merged school districts has consistently found that academic opportunities for students increase after a merger, largely because there is a larger student population in the high school. Such could also be the case here.

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

In addition to reducing positions, a merger could significantly enhance the high school offerings that are currently available to the students of these two districts. There are 1-2 students from year to year who attend school for part of a day because they have run out of courses to take or simply do not like the courses that are available. More courses could directly improve this issue. Because of the limited number of elective courses currently available, some students take all of the courses that are available in their areas of interest and simply have no more courses to pursue; this leads to some students leaving the building before the end of the school day.

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

Table 3.12 Number of Middle and High School Section Reductions by Subject Area (Maximum of 22 Students Per Regular Section)	
Course Area	# Of Section Reductions
English	5
Social Studies	2
Math	3
Science	6
Spanish	0
Business	0
Career Ed/Technology	2
Music	1
Art	3
Total	22

While 100% savings might be difficult to achieve as shown in this table, there is an offsetting factor that will also impact these efficiencies. This analysis is based on the assumption that all of the courses that are currently being offered in the two districts will continue to be offered should the districts decide to merge. However, there will inevitably be some consolidation of classes currently being offered that will result in further efficiencies. For example, the two districts currently offer twelve different classes in Spanish. Should a merger occur, some of these classes will surely be consolidated resulting in further efficiencies.

In summary, should the two school districts merge, it would be reasonable to assume that approximately 20 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.

As with the elementary and middle school student performance summaries, we now turn to examine high school student performance on New York State Regents examinations. Table 3.13 that follows provides this data for all students on high school Regents examinations. The incomplete nature of this table is due to the state's phase into the Regents examinations developed from the common core curriculum.

Table 3.13 Student Performance on State Regents Examinations							
Exam	Year	# of Students Taking Exam LM/ROS	% at Level 1 (0-54) LM/ROS	% at Level 2 (55-64) LM/ROS	% at Level 3 (65-77) LM/ROS	% at Level 4 (78-84) LM/ROS	% at Level 5 (85-100) LM/ROS
English	16-17	27/15	4/0	7/0	22/27	7/20	59/53
English	17-18	27/16	26/0	15/0	15/31	7/19	37/50
English	18-19	29/17	7/0	7/12	38/24	7/18	41/47
Algebra	16-17	39/13	13/0	18/0	23/38	15/31	31/31
Algebra	17-18	32/20	13/5	9/0	31/65	31/25	16/5
Algebra	18-19	46/24	9/0	4/17	37/42	28/25	22/17
Geometry	16-17	13/14	23/0	23/21	23/64	23/7	8/7
Geometry	17-18	20/9	0/0	20/11	45/44	10/0	25/44
Geometry	18-19	21/10	5/10	19/30	57/30	10/20	10/10
Algebra 2	16-17	15/7	0/0	0/14	47/57	27/14	27/14
Algebra 2	17-18	9/13	0/0	0/15	33/46	22/38	44/0
Algebra 2	18-19	17/4	0/-	6/-	6/--	53/	35/-
Global Hist	17-18	12/2	17/-	50/-	33/-	0/-	
Global Hist	18-19	48/21	15/19	6/10	35/52	44/19	
US History	17-18	27/15	11/0	15/13	41/33	33/53	
US History	18-19	23/17	9/6	4/0	30/24	57/71	
Biology	17-18	36/21	3/0	3/5	42/62	53/33	
Biology	18-19	50/26	8/4	20/8	44/58	28/31	
Earth Sci	17-18	10/10	0/0	10/10	40/50	50/40	
Earth Sci	18-19	20/10	0/0	5/0	30/80	65/20	
Chemistry	17-18	10/14	0/0	10/50	60/50	30/0	
Chemistry	18-19	20/7	0/14	10/14	65/43	25/29	
Physics	17-18	9/8	0/0	0/38	44/25	56/38	
Physics	18-19	5/8	0/25	0/13	100/50	0/13	

Table 3.13 above 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. In examining the data in the table at the lower levels, there are times when more Livingston Manor students score below 65 and there are times when more Roscoe students score below 65. Likewise, at the higher end, there are times when more Livingston Manor students score above 85 and there are times when more Roscoe students score above 85. These differences can be seen from year to year and from exam to exam. Looking at the

big picture portrayed by the table, it is clear that high school student performance on Regents exams is more similar than different across the two districts.

At this point in the report, we have examined student performance on elementary and secondary assessments. Like in the elementary school and in the junior high school, comparing student performance results across both districts yields very similar results. Again, there are exams in various years where students in Livingston Manor outscored their counterparts in Roscoe. However, in other years and with other exams, the opposite is true. In short, student performance on all assessments is more similar than different and should not be an issue should the districts decide to merge.

We now examine the types of diplomas that graduates of each high school receive. Table 3.14 that follows looks at the data for those graduates:

Table 3.14				
Diplomas Received By Graduates-August Cohort Outcomes				
Year	Diploma Type	Livingston Manor	Roscoe	New York State
2018	Total Graduates	28/38 (74%)	15/15 (100%)	81%
	Regents Diploma	13 (34%)	7 (47%)	44%
	Advanced Regents Diploma	13 (34%)	6 (40%)	32%
	Local Diploma	2 (5%)	2 (13%)	4%
	<i>Dropped Out</i>	7 (18%)	0 (0%)	7%
	<i>Still Enrolled</i>	1 (3%)	0 (0%)	11%
2019	Total Graduates	19/23 (83%)	16/17 (94%)	82%
	Regents Diploma	8 (35%)	9 (53%)	46%
	Advanced Regents Diploma	8 (35%)	6 (35%)	31%
	Local Diploma	3 (13%)	1 (6%)	5%
	<i>Dropped Out</i>	3 (13%)	1 (6%)	6%
	<i>Still Enrolled</i>	0 (0%)	0 (0%)	10%
2020	Total Graduates	23/31 (74%)	17/19 (89%)	82%
	Regents Diploma	12 (39%)	9 (47%)	44%
	Advanced Regents Diploma	8 (26%)	5 (26%)	33%
	Local Diploma	3 (10%)	3 (16%)	5%
	<i>Dropped Out</i>	3 (10%)	0 (0%)	6%
	<i>Still Enrolled</i>	2 (6%)	1 (5%)	10%

As can be seen in Table 3.14 above, the percentage of students who complete high school and earn a diploma is fairly similar in both districts although the graduation rate in Roscoe has been higher than the graduation rate in Livingston Manor for the past three

years. However, the number of students who achieve an Advanced Regents Diploma is nearly the same in the two districts over the period of time studied. Once again, however, it appears that the graduation data from the two districts are quite similar.

An important aspect of any student's high school education is the availability of opportunities to offer a well-rounded education. Consequently, we now turn to student athletic and extra-curricular opportunities currently available to the high school students in the study districts. Table 3.15 that follows shows the athletic opportunities 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-2021-22		
FALL SPORTS		
	Livingston Manor	Roscoe
Varsity Football**	10	9
Modified Football**	15	3
Girls Modified Soccer*	18	3
Boys Modified Soccer**	1	2
Girls Varsity Soccer**	3	6
Boys Varsity Soccer**	0	1
Boys Varsity Cross Country*	2	3
Girls Varsity Cross Country*	3	0
Girls Modified Cross Country*	1	0
WINTER SPORTS		
Girls Modified Basketball	11	10
Boys Modified Basketball*	13	4
Boys JV Basketball	8	7
Girls JV Basketball	0	10
Girls Varsity Basketball	9	0
Boys Varsity Basketball	12	7
SPRING SPORTS		
Varsity Baseball	15	13
Modified Baseball	14	8
Varsity Softball*	12	7
Modified Softball*	14	11
Varsity Track**	8	8
Boys Varsity Golf*	2	2
Girls Varsity Golf*	1	-
*Sports teams shared between Livingston Manor and Roscoe		
**Sports teams shared between Livingston Manor, Roscoe, and Downsville		

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

Table 3.16 that follows presents a summary of the clubs and extracurricular activities offered for the high school students in 2021-22.

Table 3.16 Extra-Curricular Activities-2021-22		
Activity	Livingston Manor	Roscoe
Art Club	9	
Class of 22	28	17
Class of 23	35	16
Class of 24	26	19
Class of 25	31	11
Cooking Club		8
Discussion Club		5
Drama Club		40
Interact	32	
National Honor Society	14	17
National Junior Honor Society	8	3
High School Student Council	13	16
Middle School Student Council	8	6
Reader's Theater		12
Ski Club	22	
Steam Team		5
Stock Market Club		4
Tech Club/Soap Box	20	
Yearbook	12	8

In analyzing the table above regarding clubs, it is apparent that the students in both high schools have access to a reasonable number of extra-curricular activities. For districts of this size, 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.

Finally, it is important to have a basic understanding of the special education program in each school district. Table 3.17 that follows summarizes the number of special needs students in Livingston Manor and Roscoe for the past four academic years.

Table 3.17						
Number/Percentage of School Aged Students with Disabilities (SWD)						
School Year	Livingston Manor			Roscoe		
	# of SWD	K-12 Total	% of K-12 as SWD	# of SWD	K-12 Total	% of K-12 as SWD
2017-18	104	405	25.7%	44	223	19.7%
2018-19	102	393	26.0%	48	224	21.4%
2019-20	113	410	27.6%	48	220	21.8%
2020-21	99	402	24.6%	46	222	20.7%
2021-22	88	404	21.8%	49	211	23.2%

In analyzing the data in Table 3.17, both districts have a classification rate that has generally been between 20-25%. This is a higher percentage of classified students than many districts would have and that the state would have as a goal. Having said that, the classification of students with disabilities is an extremely complex process. It is impacted by the student population in the districts, the philosophy of the professionals who deal with these students, and the programs that are in place to best serve these children. Classification of students with disabilities is a process that may vary greatly from one school district to another. 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 numbers and percentages of students with disabilities, it is important to understand how students with disabilities are currently being served in Livingston Manor and Roscoe. Table 3.18 that follows provides that data for self-contained classrooms in the districts.

Table 3.18		
Self-Contained Special Education Classes-2021-22		
Grade Level	Class Type	Current Enrollment
<i>Livingston Manor</i>		
K-2	12:1:1	8
3-5	8:1:1	8
6-8	12:1:1	6
<i>Roscoe</i>		
4-6	8:1:1	7

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 bringing many of the special education students back to the local district who were being educated in alternative sites off campus. This has been the case for both Livingston Manor and Roscoe. Table 3.18 above shows that these two districts have a total of four self-contained special education classrooms. In addition, there are still some students with disabilities who are being educated in off campus sites. Table 3.19 that follows summarizes those placements.

Table 3.19		
Out of District Placement for School Age Students with Disabilities-2021-22		
Placement	Livingston Manor	Roscoe
Abilities First		1
Center for Discovery-SDTC	2	
Center for Spectrum Services		1
Downsville Central School		2
Liberty Central School	1	
Project Excel	1	
Sullivan County BOCES	15	11
Sullivan West Central School	1	1
Woods School-Multi Handicapped	1	
TOTAL	21	16

In analyzing the special education data for Livingston Manor and Roscoe, it is apparent that both districts have self-contained classrooms for their students with disabilities. However, it is equally clear the districts together send 26 special education students to the Sullivan County BOCES for their education.

The formation of special education classes present a complex challenge for school staff since regulations specify disability types, maximum class sizes, adult staffing levels, and age range requirements on the formation of these classes. Smaller districts, like Livingstone Manor and Roscoe, have smaller student enrollments that limit flexibility in organizing special education classes. Should a merger occur, the merged district, with a larger student population, might be able to create more special education classes to be located in the newly merged district. This would allow students who are currently being educated outside of the districts to be returned back to their home district. It would also provide the potential for cost savings should the district be able to return some students to their home district by saving the tuition charges for these students that are currently being paid to the BOCES.



Chapter 4

Facilities

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

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

Table 4.1 Overview of District Buildings		
	Livingston Manor	Roscoe
Address	19 School St. Livingston Manor, NY 12758	6 Academy St. Roscoe, NY 12776
Year of Original Building	1938	1940
Sq. Ft. in Current Building	100,383	68,270
Number of Floors	2	2
Grades Housed	Pre-K-12	Pre-K-12
Students Served	402	211
Overall Building Rating	Satisfactory	Satisfactory
Architect	SEI Design Group	SEI Design Group

As can be seen from table 4.1 above, both school buildings are approximately 80 years old. The Livingston Manor building is larger than the Roscoe school building. Livingston Manor houses 402 students compared with the 211 students in Roscoe. Both buildings have two floors and have received a satisfactory rating as a result of their last

Building Condition Survey. SEI Design Group now serves as the architect for both districts.

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 are slightly smaller than 770 square feet and some are slightly larger. Tables 4.2 and 4.3 that follow show the current utilization of the two school buildings.

Table 4.2 Utilization of Livingston Manor Central School-2021-22 Building Has a Gym, Gym/Auditorium, Cafeteria, Library, and Offices that are Independent of the Count of Rooms Below			
# of Full Size Classrooms	# of Core Academic Classrooms (27)	Other Usage of Full Size Classrooms (16)	Usage of Smaller Rooms, Not Full Size, Other than Administration, Guidance, Nurse, Storage, Custodian, and Other Offices
43	Pre-K-2 K-2 1-2 2-2 3-2 4-2 5-2 6-2 English-3 Social Studies-2 Math-2 Science-3 Spanish-1	Home Economics-1 Special Ed-6 Band-1 Weight Training-1 Computer Lab-1 Test Mods/ALC-1 Distance Learning-1 Technology-1 Art-2 Business Office-1	Vocal Music-1 Special Ed-3 Conference Room-1 Teacher Lounge-1 Health-1

Table 4.3 Utilization of Roscoe Central School-2021-22 Building Has a Gym, Gym/Auditorium, Cafeteria, 2 Libraries, and Offices that are Independent of the Count of Rooms Below			
# of Full Size Classrooms	# of Core Academic Classrooms (16)	Other Usage of Full Size Classrooms (16)	Usage of Smaller Rooms, Not Full Size, Other than Administration, Guidance, Nurse, Storage, Custodian, and Other Offices
32	Pre-K-1 K-1 1-1 2-1 3-1 4-1 5-1 6-1 English-2 Social Studies-1 Math-2 Science-2 Spanish-1	Distance Learning-1 Computer Lab-1 Vocal Music-1 Instrumental Music-1 Art-1 Wood Shop-1 Green Tech-1 Home Making-1 Special Ed-3 Health-1 Driver Ed-1 AIS-1 Special Ed Office-1 Business Office-1	Staff Lounge-1 Special Ed-1 Fitness Room-1 Social Worker-2 Speech-1 Psychologist-1

From the two tables above, it is clear that, the Livingston Manor school building is larger than the Roscoe building and has eleven more full size classrooms.

New York State is committed to ensuring that its children go to school in buildings that are safe and appropriate for delivering a 21st century education. For that reason, all school districts are required to have a Building Condition Survey completed every five years. This Building Condition Survey identifies current issues in the buildings and forecasts issues that may occur in these buildings. Not every item that is identified in the Building Condition Survey needs to be addressed immediately. Clearly some items are of greater importance than others. When completed, the Building Condition Survey serves as the basis for school districts to develop a long range facilities plan that identifies future needs for capital improvements. Table 4.4 shows the estimated cost of the items identified in the long range facilities plan for each district.

Table 4.4 Items Identified as in Need of Attention from the Districts' Long Range Facilities Plan	
<i>Livingston Manor</i>	
Site Bridge	3,850,000
Site Retaining Walls	6,500,000
Cafeteria Addition & Kitchen Renovation	3,750,000
Mechanical/Electrical/Plumbing Upgrades	8,026,656
Exterior Masonry & Façade Restoration	1,250,000
Roofing Replacement & Repairs	3,750,000
Building Interior Upgrades	2,450,000
Security & Centralized Administrative Alterations	2,950,000
Rear Parking & Drainage Reconstruction	2,450,000
Restoration of Original Interior Building Details	350,000
Site Construction Related to Athletic Field Enhancements	485,000
<i>Subtotal-Livingston Manor</i>	<i>33,361,656</i>
<i>Roscoe</i>	
Roadway, Parking, Exterior Stairs, & Sidewalk Reconstruction	3,450,000
Athletic Field Improvements Including Bleachers & Wireless	850,000
Athletic Field Complex Restroom Facilities	450,000
Exterior Masonry & Façade Renovation	550,000
Asbestos Abatement-Floors & Ceilings	2,350,000
Renovation of Academic Classrooms & Spaces	1,950,000
Administrative Area Renovations	475,000
Cafeteria Renovation	545,000
Doors/Frames/Hardware Replacements	725,000
Auditorium Wood Floor Repair & Restripe/Backboard Replacement	585,000
PA System Replacement & Clock System Enhancements	295,000
Gym Enhancements-Locker Rooms, Storage, Floor Ventilation	265,000
HVAC/MEP Replacements & Enhancements	2,750,000
Renovation of Old Bus Garage for Buildings & Grounds Use	850,000
Parking Lot & Drainage Enhancements at Old Bus Garage	950,000
<i>Subtotal-Roscoe</i>	<i>17,045,000</i>
<i>Subtotal-Project Costs for Both Districts</i>	<i>50,406,656</i>
<i>Design & Construction Contingency-10%</i>	<i>5,040,656</i>
<i>Escalation/Inflation-9.5%</i>	<i>4,788,632</i>
<i>Incidental Costs-20%</i>	<i>10,081,331</i>
<i>TOTAL CAPITAL PROJECT BUDGET-BOTH DISTRICTS</i>	<i>70,317,285</i>

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

The final consideration for this chapter is to examine the athletic facilities that are currently used by the districts. Table 4.5 that follows shows the athletic teams that are currently in place in the districts as well as the number of student participants on each team. The two school districts are currently sharing

many of their athletic teams with still others being shared between the two districts and Downsville. It is assumed that, should an annexation occur, all of the current athletic teams would continue in the merged district. It is also quite possible that additional teams could eventually be formed.

Table 4.5 Athletic Participation-2021-22		
FALL SPORTS		
	Livingston Manor	Roscoe
Varsity Football**	10	9
Modified Football**	15	3
Girls Modified Soccer*	18	3
Boys Modified Soccer**	1	2
Girls Varsity Soccer**	3	6
Boys Varsity Soccer**	0	1
Boys Varsity Cross Country*	2	3
Girls Varsity Cross Country*	3	0
Girls Modified Cross Country*	1	0
WINTER SPORTS		
Girls Modified Basketball	11	10
Boys Modified Basketball*	13	4
Boys JV Basketball	8	7
Girls JV Basketball	0	10
Girls Varsity Basketball	9	0
Boys Varsity Basketball	12	7
SPRING SPORTS		
Varsity Baseball	15	13
Modified Baseball	14	8
Varsity Softball*	12	7
Modified Softball*	14	11
Varsity Track**	8	8
Boys Varsity Golf*	2	2
Girls Varsity Golf*	1	-
*Sports teams shared between Livingston Manor and Roscoe		
**Sports teams shared between Livingston Manor, Roscoe, and Downsville		

Now that the athletic teams have been identified, it is important to understand the athletic facilities that each district has. The following table identifies those athletic facilities and some special characteristics that impact the usefulness of the facilities.

Table 4.6
Status of Athletic Facilities

	Livingston Manor	Roscoe
Gymnasium	X	X
Secondary Gym/Auditorium	X	X
Baseball	X	X
Football	X	X
Soccer	X	X
Softball	X	X
Track (Not Regulation)	X	
Outdoor Basketball/Tennis Courts	X	X
Fields located on campus	X	
Locker rooms access fields	X	
Fields flood regularly		X

Now that the current utilization of the two school district facilities has been identified, the second major consideration with respect to facilities is exploring the available space and how it might be used should a merger occur. The current use of the buildings as seen in tables 4.2 and 4.3 is examined to determine if either building is large enough to house the merged district or if both buildings should remain open to house the merged district's students. Looking at tables 4.2 and 4.3, it is clear that there are 45 full size classrooms in Livingston Manor and 32 full size classrooms in Roscoe for a total of 75 full size classrooms. The following table 4.7 provides a first look at the full size classrooms that will be required to house the students in a merged district.



Table 4.7 Full Size Classrooms Needed for Merged District* (Elementary data taken from Table 3.4; All other data taken from Tables 4.2 & 4.3)	
Common branch elementary classrooms	17
Pre-K classrooms	3
English	5
Social Studies	3
Math	4
Science	5
Spanish	2
Special Education	9
Computer Lab	2
Art	3
Music/Band/Chorus	4
Technology	2
Health	1
Home Making	1
Distance Learning	1
Weight Training	1
District Office	2
TOTAL	65
*Does not include full size classrooms that are currently used for each of the following: Green Tech, Driver Ed, AIS, and Special Ed Office	

Analyzing the data in Table 4.7 above, two conclusions come immediately to mind. First, since 65 full size classrooms are needed to house the merged district, neither of the current buildings has the capacity to house the merged district with Livingston Manor having 43 full size classrooms and Roscoe having 32 full size classrooms. Second, it is readily apparent that the number of rooms needed to house a secondary program is greater than the number of rooms needed to house an elementary program. Secondary programs need more space for science labs, art rooms, musical programs, technology courses, home making, distance learning, and athletic support rooms.

The Livingston Manor school building has 100,383 square feet while the Roscoe building has 68,270 square feet. High schools require more square footage than elementary schools in order to accommodate classrooms for required classes in the middle school, science labs, athletic facilities, and other related activities. Also, the athletic facilities in Livingston Manor are superior to those in Roscoe....and the Roscoe

fields flood on a regular basis. As a result, it would appear that the Livingston Manor building would be better equipped to house the 7-12 junior-senior high school while Roscoe would be the appropriate location for the Pre-K-6 elementary school.

The recommendation of locating the elementary school in Roscoe and the junior-senior high school in Livingston Manor was reviewed with the merger study advisory committee. While the committee understood the recommendation, some members of the committee urged that two other options be given consideration.

Alternative Option 1: Keep an elementary program (Pre-K-6) in both buildings.

This option would locate a Pre-K-6 elementary school in Livingston Manor and a Pre-K-6 elementary school in Roscoe. The 7-12 junior senior high school would be located in Livingston Manor.

Table xxx that follows shows a possible distribution of rooms should the merged district follow the recommendation in this study. It is important to remember that this is only a possible model for locating rooms and the final decision will be made by staff who are more familiar with the programs and the facilities in the districts.

Table 4.8			
Possible Allocation of Rooms in Recommended Model			
	Total	Manor	Roscoe
Common branch elementary classrooms	17		17
Pre-K classrooms	3		3
English	5	4*	
Social Studies	3	3	
Math	4	4	
Science	5	4*	
Spanish	2	2	
Special Education	9	9	
Computer Lab	2	1	1
Art	3	2	1
Music/Band/Chorus	4	3	1
Technology	2	2	
Health	1	1	
Home Making	1	1	
Distance Learning	1	1	
Weight Training	1	1	
District Office	2		2
TOTAL	65	38	25
*Number of rooms reduced through efficiencies			

There is a clear advantage to this option of keeping an elementary school in both buildings....perhaps the greatest advantage being that the youngest children would be educated in their “neighborhood” and Livingston Manor children would not have to be bussed 7 miles to the Roscoe building. However, maintaining two elementary schools detracts from the efficiency of a merger. This means that the merged elementary classes that would save the merged district approximately \$473,824 by combining small elementary classes would be eliminated. In addition, given the table above where approximately 38 classrooms are devoted to the junior-senior high school, there would not be room for the 16 Pre-K-6 elementary classes that Livingston Manor has this year. Finally, there are numerous advantages for students and staff to have all of the elementary grades located in the same facility that would be lost if the merged district maintained two elementary schools.

Alternative Option 2: Keep an elementary program (Pre-K-6) in both buildings; locate a 5-8 middle school in Roscoe; locate a 9-12 high school in Livingston Manor

Generally speaking, school district efficiencies occur when a larger number of students are educated in the same location. The financial disadvantage described in the previous paragraph applies to this alternative option and \$473,824 would be lost by not combining the elementary schools. In addition, the Livingston Manor building has approximately 100,383 square feet and the Roscoe building has approximately 68,270 square feet. This option would locate approximately the same number of students in both buildings even though Livingston Manor is significantly larger than Roscoe. It is highly unlikely that the current Roscoe Pre-K-6 students and all of the 5-8 students would fit in the Roscoe building.

Alternative Option 3: Build a new Pre-K-12 campus to replace both current buildings

If there is ever an opportune time to dramatically alter school facilities, it is during the first ten years of a merger because of the significant incentive in building aid that the state provides. The districts’ architects have provided an estimate of a new school

campus at a cost of \$74,000,000. Interestingly enough, this estimate is approximately the same amount as contained in the Building Condition Survey work recommended by the architects and shown in table 4.4 of this report.

However, while this might be a favorable time to pursue a new school campus from a financial standpoint, there are many more factors to consider:

- Is there property available that could be purchased to house the new campus?
- What would become of the current school buildings located in the center of both communities?
- Are the communities ready to give up the traditions and the memories of the current buildings to build a new campus?

It is beyond the scope of this study to make a recommendation about whether or not the districts should pursue a new campus....this option is rightly left up to the communities to debate and decide. However, the preliminary information for addressing the future facilities concerns is all presented in this study and should form the basis for further discussion in the communities.

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 districts' long range facilities plans 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. 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 Livingston Manor is 68.8% while the Building Aid ratio for Roscoe is 51.9%. This means that the state reimburses Livingston Manor \$0.688 and Roscoe \$0.519 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 ratio kicks in. An important factor in the state's determination of the Building Aid ratio is the student enrollment; the state will only assist in the cost of a project that is appropriately sized for the student enrollment

that is expected. Also, the types and sizes of rooms are an important consideration as the state makes its determination about the Building Aid ratio. In short, caution must be exercised in not allowing unrealistic expectations to be set before the state makes its final determination about the Building Aid ratio for the merged district.

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. To detail this calculation, Livingston Manor, having the higher aid ratio, would be 68.8% X an additional 30% ($68.8\% \times 30\% = +20.6\%$) for a total building aid ratio of 89.4%. 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 89.4% of state approved expenditures.

This incentive exists for a period of ten years from the official date of the merger. If the districts decide not to merge, this 89.4% reimbursement from the state would not be available to the individual districts; Livingston Manor would remain at its reimbursement rate of 68.8% and Roscoe would remain at its reimbursement rate of 51.9%. The enhanced reimbursement rate of 89.4% for capital construction is only available if the districts merge. And finally, the 89.4% share that the state would contribute to facilities improvements is in addition to the existing capital reserve accounts that the districts have with Livingston Manor having \$ 4,956,817 and Roscoe having \$756,341 as of June 30, 2021.

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 89.4% Building Aid ratio that will be available to the merged district for a period of ten years after the merger. All of these factors must be considered in building and implementing a long-term facilities plan that will best serve the students and the communities of the merged district. 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.

Livingston Manor Central School District

Livingston Manor contracts with Rolling V for student transportation services. All vehicles used to transport students to and from school are owned by the contractor. The contractor is also responsible for all maintenance on the buses. The table below summarizes the current transportation fleet used to service the district.

Table 5.1					
Summary of Transportation Fleet Used for Livingston Manor					
Bus #	Year	Condition	Capacity	Model	Current Mileage*
164	2014	Good	20	Chevrolet Express	92,150
175	2015	Good	20	Chevrolet Express	85,185
188	2016	Good	12/WC	Chevrolet Express	81,168
213	2017	Good	20	Chevrolet Express	75,981
219	2020	Good	20	Chevrolet Express	32,707
450	2018	Good	66	IC/CE	94,773
473	2020	Good	66	IC/CE	38,048
474	2020	Good	66	IC/CE	17,576
488	2015	Good	66	IC/CE	79,508
632	2015	Good	12/WC	Chevrolet Express	83,079
NOTES: *mileage as of March 2022					

As the table illustrates, the buses are in generally good condition and consistently pass the required New York State Department of Transportation inspections for school buses.

Livingston Manor employs a single tier bus system to get students to and from school each day with the afternoon routes conducted in the reverse direction from the morning routes. This means that the first students on in the bus in the morning will be the last students off in the afternoon. Table 5.2 shows the number of bus routes the district uses daily as well as route times, number of passengers and miles covered. The longest time any student is on the bus is 73 minutes. There are four other routes that are

at, or slightly above, the 60-minute threshold due to the miles traveled to reach the district boundaries and/or the rural nature of the roads. The remaining routes (three) are below 60 minutes of student riding time.

Table 5.2 Regular Bus Runs for Livingston Manor								
Route #	First Student Pickup	A.M. Run Ends	Longest A.M. Riding Time (minutes)	P.M. Run Starts	Last Student Dropoff	Longest P.M. Riding Time (minutes)	# of Passengers	Student Miles Covered*
Ctr for Discovery Out of district	8:22	8:53	31	1:56	3:50	26	1	105
White Sulphur BOCES Out of District	8:00 From LM School	8:10	10	2:05	2:40 At LM School	11	5	32
Sullivan West Out of District	6:32	7:13	41	2:18	2:58	40	1	46
1 In District	7:03	7:59	56	2:45	3:30	45	40	35
2 In District	6:50	7:52	62	2:45	3:43	58	41	69
3 In District	6:49	7:48	59	2:45	3:47	62	41	46
4 In District	6:53	7:51	58	2:45	3:58	73	17	62
5 In District	6:56	7:33	37	2:45	3:46	61	39	39
6 In District	7:16	7:50	34	2:45	3:22	37	18	35
7 In District	6:57	8:01	64	2:45	3:43	58	13	60
8 In District	7:33	7:44	11	2:45	3:08	23	13	10
NOTES: *Total miles for the day; Times and daily mileage may vary.								

In 2021-22, students are transported to locations outside the district including Sullivan County BOCES, Center for Discovery, Liberty Central School District, Sullivan West Central School District, and Woods School. Transportation requirements for students attending educational programs outside of district boundaries will likely vary

year to year depending on students' needs. Livingston Manor currently offers a late bus for students on Tuesday and Thursday that leaves the district at 4:00 p.m.

Roscoe Central School District

Roscoe also contracts with Rolling V for pupil transportation services. The contractor replaces 8-10% of its fleet annually resulting in an average 7-year bus life. The contractor is also responsible for all maintenance on the buses. The following table summarizes the current fleet from the contractor used to transport Roscoe students.

Table 5.3					
Summary of Transportation Fleet Used for Roscoe					
Bus #	Year	Condition	Capacity	Model	Current Mileage*
40	2010	Fair	7	Toyota Sienna	441,348
129	2008	Fair	20	Chevrolet Express	266,013
153	2013	Good	20	Chevrolet Express	85,000
165	2014	Good	20	Chevrolet Express	82,893
166	2014	Good	20	Chevrolet Express	104,251
167	2014	Good	20	Chevrolet Express	192,674
174	2015	Good	20	Chevrolet Express	122,943
335	2008	Fair	66	IC/CE	152,791
382	2009	Fair	66	IC/CE	171,301
388	2010	Fair	66	IC/CE	214,586
457	2018	Good	56	IC/CE	26,098
NOTES: *Mileage as of March 2022					

Like Livingston Manor, Roscoe students are transported to and from school daily using a single tier bus pattern. Table 5.4 below shows the number of regular daily bus runs the district uses as well as route times, number of passengers and miles covered. The longest in-district bus route exceeds the recommended 60-minute riding time on the afternoon route (74 minutes). All other in-district routes are less than 60 minutes of student riding time.

Table 5.4
Regular Bus Runs for Roscoe

Bus #	First Student Pickup	A.M. Run Ends	Longest A.M. Riding Time (minutes)	P.M. Run Starts	Last Student Dropoff	Longest P.M. Riding Time (minutes)	# of Passengers	Student Miles Covered*
Abilities First New Windsor Out of District	7:00	8:30	90	2:29	3:56	87	1	302
Spectrum Ellenville Out of District	7:57	8:43	46	2:30	3:45	45	1	62
Sullivan West Out of District	7:45	8:17	32	2:26**	4:17**	38	Varies	66
BOCES Direct Out of District	6:44	8:09	85	2:25	3:45	80	Varies	56
BOCES From RCS Out of District	7:02	7:39	37	2:09	2:51	42	Varies	50
A In District	7:04	7:30	26	2:35	2:50	15	4	41
B In District	6:52	7:29	37	2:35	3:20	45	58	36
C In District	6:25	7:25	60	2:35	3:49	74	18	82
D In District	6:50	7:40	50	2:35	3:28	53	38	36
E In District	7:01	7:39	38	2:35	3:23	48	35	32
F In District	6:58	7:38	40	2:35	3:15	40	11	37
H In District	7:09	7:27	18	2:35	3:16	41	4	25
NOTES: *Total miles for the day; Times and daily mileage may vary. ** One student is discharged before others are picked up.								

In 2021-22, Roscoe students were transported to out-of-district academic programs at Sullivan County BOCES, Downsville Central School District, Sullivan West Central School District, Abilities First, and Center for Spectrum Services. Transportation requirements for students attending educational programs outside of district boundaries will likely vary year to year depending on students' needs. Roscoe does not currently offer a late bus for students. If the districts merge, the further development of late bus runs could be an enhancement that might allow more students to participate in after-school activities.

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, geographic considerations, etc.), the state recommends that one hour is the longest desired time students should be on a bus going to or from school. From a transportation perspective, the distance between the two school buildings is about 8 miles or approximately 15 minutes of riding time. This becomes particularly important when considering what the transportation plan for a merged district could look like.

As noted above, both Livingston Manor and Roscoe contract for transportation services. The contractor, Rolling V, owns the school buses and employs the bus drivers. The current contractual costs for transportation in each district can be found in Table 5.5 below.

Table 5.5 2021-22 Transportation Costs			
	Home to School including Student Placements outside of the district	Athletics/Class Trips/ Other Afterschool Activities	Total
Livingston Manor	\$720,000	\$250,000	\$970,000
Roscoe	\$660,000	\$140,000	\$800,000
TOTAL	\$1,380,000	\$390,000	\$1,770,000

In a merged district, the transportation contractor estimates that, under current contract provisions, there would be a 10% savings on the home to school transportation expense (\$1,380,000 to \$1,242,000 saving \$138,000) and a 30% savings on the Out of District/Extra transportation expense (\$390,000 to \$273,000 saving \$117,000) for a total savings of \$255,000. However, the operational costs for transportation contractors have increased dramatically in recent months so it is expected that the transportation contract costs for the current districts will increase over the next several years. To conservatively project the transportation costs in a merged district, we will assume that the costs in the merged district will remain at the 2021-22 contract rate for the individual districts. The thinking behind this approach is that the potential for increased operational costs would be offset by cost savings resulting from a merged district.

The transportation challenge when considering the merger of two small school districts with all grade levels in one building is how to move students between buildings in a larger merged district as efficiently as possible. It was determined in the previous chapter that neither the current Livingston Manor school building nor the current Roscoe school building has sufficient space to house a merged district. It is recommended that the Roscoe school house grades PK-6 and the Livingston Manor building house grades 7-12 should the districts decide to merge. One transportation option to consider is to change from a single tier system to a two-tier system. This means that buses would bring all PK-6 grade students to and from school on one trip and all 7-12 grade students on a different trip. This has major implications for things such as school day times, before and after school childcare, and utilization of school buses and bus drivers to name a few. Given these complexities of moving from a single tier to a two-tier system and following a preliminary discussion with the current transportation provider, it was determined that a two-tier system would likely not be the most efficient transportation option for a merged district.

Another transportation option would be to retain most of the existing bus routes and then provide a ‘shuttle’ between the school buildings. The shuttle would deliver the Roscoe attendance area students in grades 7-12 to the Junior-Senior High School in Livingston Manor and the Livingston Manor attendance area students in grades Pre-K-6 to the Roscoe school building. An analysis of this option follows.

Livingston Manor currently has 222 students assigned to its in-district routes. Elementary students comprise approximately 53% of the total student population. Applying this metric to the number of bus riders, there would be about 120 elementary students that would need to be transported from the Livingston Manor building to the Roscoe building.

Roscoe currently has 166 students assigned to in-district bus routes. Approximately 50% of the current Roscoe enrollment are in grades 7-12. Using the same methodology, 83 students would need to be transported from Roscoe to Livingston Manor.

There are two factors that need to be considered when examining a shuttle system: additional student riding time and cost. The Livingston Manor and Roscoe school buildings are approximately 7 miles apart. Depending on whether the shuttles used US Route 17 or Old Route 17 as well as a variety of other day-to-day factors, there would be an additional 10-15 minutes of riding time for those students. If the shuttle buses used Old Route 17, it is possible that a few students that live on that road could have reduced riding time if they were picked up and discharged by the shuttle bus.

Lastly, the use of a shuttle bus system would require some accommodations within each school building to address the time when some students have arrived while others are enroute on the shuttle. The same situation would also need to be addressed at the end of the school day.

Using the data developed above, it will be assumed that there will be 3 buses needed to shuttle elementary students from Livingston Manor to Roscoe and 2 buses needed to shuttle secondary students from Roscoe to Livingston Manor. The current transportation contractor has provided an estimated cost for each daily shuttle between buildings of \$30,000 - \$40,000. The more conservative number of \$40,000 per shuttle is used in the simple analysis of estimated additional local costs that follows.

Transportation aid is provided by New York State to help school districts offset the local costs of pupil transportation. Livingston Manor currently receives 60.7% of eligible transportation expenses in transportation aid. Roscoe currently receives 48.7% of eligible transportation expenses in transportation aid. In a merged district, the State Education Department will recalculate all state aid formulae, including transportation aid. Because of the difference in the transportation aid ratios in the two districts, for purposes of cost projections in this study, the transportation aid ratio in a merged district will be estimated at 56%. The local share of eligible transportation expenses in this scenario is 44%. Additional costs related to transporting students between buildings would be eligible for state transportation aid.

Cost Estimate: 3 Shuttle Buses AM/PM – Livingston Manor grades PK-6 to Roscoe

- \$40,000 annual cost per shuttle x 3 buses = \$120,000

$$\$120,000 \times 44\% \text{ local cost} = \$52,800$$

Cost Estimate: 2 Shuttle Buses AM/PM – Roscoe grades 7-12 to Livingston Manor

- \$40,000 annual cost per shuttle x 2 buses = \$80,000

$$\$80,000 \times 44\% \text{ local cost} = \$35,200$$

Total estimated local cost for shuttles: \$88,000

Lastly, the option to retain all current bus routes and extend each route to serve both buildings. This would eliminate the need for students to change buses should they be required to take a shuttle to their building of attendance. This option would also add additional costs because each route would likely be longer and require more driver time. This option would require the merged district to determine parameters to be used for transporting students and adjust bus routes accordingly. Currently, Livingston Manor and Roscoe have different factors used to determine eligibility for student transportation. For purposes of the financial analysis of a merged district, the data presented above for the additional shuttle costs will be utilized.

Roscoe has a small building designated as a bus garage, but it does not house school buses or a repair facility. Livingston Manor does not have a bus garage. The contractor is responsible for all vehicle repairs which are performed at an off-site location.

To summarize, transportation for students in a merged district:

- will require additional local expense.
- will result in an increase in bus riding time for many students depending on grade level.
- may provide a small number of students with reduced riding time depending on the location of his/her residence.
- should be thoroughly examined in detail to determine which system will be most efficient from both student riding time and financial perspectives.

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.

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



Table 6.1 District Positions		
Position	Livingston Manor	Roscoe
Instructional/Instructional Support		
Teacher	55	35
Teacher Aide-Full Time	-	1
Teacher Aide-Part Time	22	5
Teaching Assistant	7	6
Nurse	1	1
Nurse-Part Time	-	1
Buildings & Grounds		
Facilities Director (With Downsville)	-	.5
Head Custodian	1	-
Custodian	1	-
Cleaner	5	3
Maintenance Worker	-	2
Cafeteria		
Cafeteria Manager	1	-
Cook Manager	1	1
Cafeteria Worker-Part Time	4	-
Food Service Helper-Part Time	-	1
Assistant Cook	-	1
Administrative/Supervisory Support		
K-12 Principal	-	1
Pre-K-6 Principal/Technology Director	1	-
Middle/High School Principal	1	-
K-12 Assistant Principal/Director of Special Ed	-	1
Director of Special Services	1	-
Director of Health, Phys Ed, Athletics	.5	.5
Multi-Media Technician	.5	.5
Project Director (Also with Downsville)	.1	.8
Superintendent	.5	.5
Personnel Specialist	-	1
Secretary to the Superintendent	1	1
Typist	2	
Clerk/Account Clerk	1	2
Assistant Business Manager	1	-
Treasurer	.5	.5
TOTAL STAFF	108.1	66.3

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 3/4 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. The other observation that can be made by looking at this table is that, while no two districts are alike in the way they staff their schools, the number of positions and the types of positions are quite similar between Livingston Manor and Roscoe.

In a school district merger by centralization, the merged district's board of education will recognize new employee organizations with whom they will negotiate new labor contracts. All of the existing collective bargaining agreements will legally dissolve with the merger. However, history has shown that the collective bargaining agreements from the previous two school districts are considered in negotiating new contracts. As a result, teacher and support staff contracts from the two districts have been compared.

The table that follows is a comparison of the major provisions in the teacher contracts in Livingston Manor and Roscoe. Not every clause was compared. This analysis looked only at the major provisions in the contracts. In providing this review of the collective bargaining agreements and noting their many similarities, we recognize that there are important differences in these contract provisions. However, it is our opinion that negotiation of a new contract 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	Livingston Manor	Roscoe
Duration	July 1, 2019-June 30, 2024	July 1, 2021-June 30, 2024
Recognition	Teachers, counselors, psychologists, social workers, librarians, teaching assistants, & tech coordinators who are at least half time	Teachers, librarians, school nurse-teachers, psychologists, counselors, social workers, & teaching assistants
Grievance Procedure	Grievance is an alleged violation of the contract; ends in binding arbitration	Grievance is an alleged violation of the contract or existing terms & conditions of employment; ends in binding arbitration
Health Insurance	Alternative PPO-District pays 86% for individual & family; EPO 20-District pays 92% for individual & family	Alternative PPO-District pays 86% for individual & family; EPO 20-District pays 92% for individual & family
Health Insurance Buyout	\$9,000/year	50% of the premium cost of the individual coverage of the Alternative PPO Plan
Dental Insurance	District pays 100% for individual plan; teacher pays \$25 for family coverage & district pays the rest of the premium	District pays \$450/teacher/year toward dental insurance premium
Sick Leave	14 days/year for personal illness or illness in the immediate family;	13 days/year for personal illness or illness in the family to a maximum accumulation of 250 days
Sick Leave Bank	Yes	Yes
Attendance Bonus	0 days absent-\$500; 1 day absent-\$400; 2 days absent-\$100	-
Benefit Fund	District contributes \$350/teacher	-
Personal Leave	5 days/year for personal business	3 days/year for personal business; unused days accumulate as unused sick leave
Sabbatical	May be granted by the Board after 7 years of district service	-
Longevity Payments	After 10 years-\$500; After 15 years-\$2,200 After 20 years-\$1,500 After 25 years-\$1,200; These payments are all cumulative	After 10 years-\$1,168; TA's-\$1,750 After 15 years-\$4,710; TA's-\$2,250 After 20 years-\$5,795; TA's-\$3,125 After 25 years-\$6,668; TA's-\$2,500 After 30 years-\$4,963; TA's-\$3,000 These payments are all cumulative
Association Business	LMTA is allowed 6 days/year for association business	Two days/year for 1 teacher
Workday	8 am-3:05 pm	7 hours & 15 minutes
Work Year	182 days	Maximum of 182 days/year
Class Size	Current sizes are reasonable; would be beneficial to maintain the current standards	Recommended when practical: Kindergarten-Grade 6-30 students/teacher
Termination Payments	With 10 years of service, \$70/day of unused sick leave to a maximum of 215 days; excess days are added to the sick bank; Plus a final career increment of \$30,000 if the teacher retires within 1 year of when first eligible for retirement without penalty	With at least 10 years of service, 1/1,000 of the teacher's base salary/day of unused sick leave to a maximum of 225 days
Retiree Health Insurance	District pays 50% of individual premium & 35% of family premium	10-15 years of service-District pays 50% Individual & 35% Family; 16-20 years of service-District pays 60% Individual & 50% Family; 21+ years of service-District pays 70% Individual & 50% Family

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



Table 6.3 Teacher Salary Schedule Comparison-2021-22* (Includes Longevity Payments Listed Below)		
	Livingston Manor	Roscoe
B-Step 1	48,906	49,711
B-Step 5	54,049	54,738
B-Step 11	62,392	64,358
B-Step 16	71,663	75,445
B-Step 21	84,605	89,280
B-Step 25	101,043	95,948
B-Top Step	101,043 (25)	100,911 (31)
M-Step 1	52,726	50,956
M-Step 5	57,869	55,982
M-Step 11	66,152	65,603
M-Step 16	75,483	76,689
M-Step 21	88,425	90,544
M-Step 25	104,863	97,212
M-Top Step	104,863 (25)	102,175 (31)
M+30-Step 1	55,216	53,686
M+30-Step 5	60,359	58,712
M+30-Step 11	68,702	68,333
M+30-Step 16	77,973	79,419
M+30-Step 21	90,915	93,304
M+30-Step 25	107,353	99,972
M+30-Top Step	107, 353 (25)	104,935 (31)
Longevity	After 10 years-\$500; After 15 years-\$2,200 After 20 years-\$1,500 After 25 years-\$1,200; These payments are all cumulative	After 10 years-\$1,168; After 15 years-\$4,710; After 20 years-\$5,795; After 25 years-\$6,668; After 30 years-\$4,963; These payments are all cumulative
*Assumes a Master's Degree is achieved at 30 graduate hours () 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, there are points where the Livingston Manor salary is higher and there are points where the Roscoe salary is higher for the same placement on the salary schedule. In fact, of the 21 points on the salary schedule that are compared in table 6.3, the Livingston Manor salary is higher in 11 instances and the Roscoe salary is higher in 10 instances. 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. Should a merger occur, however, it will be up to the board of education and the teacher union to negotiate a new salary schedule and fringe benefits for all teachers as part of the newly merged school district. There is no way to predict what the eventual salary schedule in the merged district will be.

There is no state statute or regulation that determines the level at which the teacher contract in a centralization 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 Livingston Manor or Roscoe. However, in districts that have merged in New York State, there has traditionally been a "leveling up" process that takes place with regard to teacher salaries. That is, teachers in the lower paying of the merged districts have their salaries "leveled up" to the higher district salary schedule. In some cases, this happens in the first year of the new contract. In other cases, this salary and benefit "leveling up" happens over a period of years.

In discussing the concept of leveling up teacher salaries, it is clear, and it must be remembered, that there is no requirement to level up any salaries. It is also clear that in past mergers in the state, merged districts have consistently used some formula across some timeline for leveling up teacher salaries. Having acknowledged this parameter for leveling up, we are most cognizant of the fact that previous leveling up of salaries has taken place in an economic environment that was very different than the one that school districts face today. There have been only five mergers in the past fifteen years so the

history of leveling up practices in this challenging economy is fairly thin. However, because we have estimated cost savings due to this merger in a conservative manner, we have included the cost of leveling up teacher salaries as a complete level up in the first year of the merger, also a very conservative approach.

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

Table 6.4				
Average Teacher Salaries				
	Teacher Payroll	Number of Teachers	Average Step	Average Teacher Salary
Livingston Manor	4,328,863	55	15.1	\$78,707
Roscoe	2,549,172	35	10.7	72,833
TOTAL	6,878,035	90		76,423
Average Teacher Salary				76,423
Average Teacher Salary with 55% Fringe Benefits				\$118,456

The average teacher salary does not always indicate which district has the richer method for compensating its teachers. The years of experience and degrees that the teachers possess may influence the average salary as much or more than the payment methodology itself

Table 6.4 does provide some interesting information. For example, we see that there are 55 teachers in Livingston Manor compared with 35 teachers in Roscoe. We also see that the average teacher salary for Livingston Manor is approximately \$6,000 higher in Livingston Manor than it is in Roscoe. This may be due to the fact that the average step is 4.4 years higher (Average Step of 15.1 in Livingston Manor and 10.7 in Roscoe) in Livingston Manor than the average teacher step in Roscoe because the two salary schedules with their supplementary payments are fairly similar.

The districts were asked to provide a calculation for the cost of fringe benefits for their employees. The percentages are similar in both districts fringe benefit costs are approximately 55% of the cost of salaries This means that the cost for the average teacher’s salary and benefits across both districts is approximately \$118,456.

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 55% to calculate this cost. As a result, the average cost of a teacher for purposes of this study will be \$118,456.

In analyzing teacher salary data and the cost of “leveling up” teacher salaries, it became apparent that, for teachers with similar years of experience, similar degrees, and similar graduate hours, the two salary schedules are fairly similar. However, the two districts have used different methods for defining salary levels. Livingston Manor has 25 steps to its salary schedule while Roscoe has 18 steps....this would tend to make salaries for teachers with more experience higher in Livingston Manor. However, the Roscoe contract has longevity increments that are much higher than the Livingston Manor longevity increments....this tends to diminish the differences created by the larger number of steps in Livingston Manor. In short, while the components of the salary schedules in the two districts are quite different, strategies have been agreed to in the two teacher contracts that make the salary schedules more similar than different.

In many merger studies, one teacher salary schedule is often higher than the other and leveling up is accomplished by placing teachers from the lower paying schedule onto the higher paying schedule and calculating the difference. However, such an approach will not work in this case because of the different approaches taken in the two districts in developing their salary schedules. As a result, a schedule was developed that took the better aspects of each salary schedule to use for placement of the teachers in the merged district. To begin, the following base schedule was created by taking the higher step from each contract.

Table 6.5 Base Schedule for Merged District	
Step	Salary
1	\$49,711
2	50,965
3	52,226
4	53,478
5	54,738
6	55,992
7	57,248
8	58,504
9	59,763
10	61,016
11	63,190
12	64,464
13	65,744
14	67,015
15	68,296
16	69,567
17	70,847
18	77,607
19	77,607
20	77,834
21	80,405
22	82,976
23	89,565
24	92,604
25	95,643

To this base salary schedule, salaries were supplemented by adding \$1,300 for each teacher who had a Master's Degree and by adding \$90 for each graduate hour that the teacher had accrued. Finally, the following cumulative longevity payments from Roscoe were added to each teacher's salary as follows:

After 10 years-\$1,168;
 After 15 years-\$4,710;
 After 20 years-\$5,795;
 After 25 years-\$6,668;
 After 30 years-\$4,963.

The step level was determined for each teacher from both districts. Using this information, each teacher was then placed on the salary schedule shown above. These

base salaries were then supplemented by adding Master's Degree payments, graduate hour payments, and longevity payments as listed above, depending on each of the 90 teachers. The result of this exercise was that moving all teaching staff to this salary structure would result in a payroll of \$7,118,330. This is \$240,295 higher than the 2021-22 teacher payroll of \$6,878,035 for the two school districts.

In addition to the salary impact, we have estimated the increase in fringe benefit costs due to leveling up to be approximately 30%. This is less than the 55% fringe benefit cost noted earlier because the cost of health insurance does not change as salaries are increased. This adds another \$72,089 for increased fringe benefit costs. As a result, the total cost of salaries and related fringe benefits for leveling up all 90 of the Livingston Manor and Roscoe teachers to the salary structure described above is \$312,384. These calculations can be summarized in Table 6.6 that follows.

Table 6.6	
Cost to Level Up Teacher Salaries	
2021-22 Livingston Manor teacher payroll	\$4,328,863
2021-22 Roscoe teacher payroll	\$2,549,172
Total 2021-22 teacher payroll-both districts	\$6,878,035
Livingston Manor teacher payroll-leveled up	\$4,474,636
Roscoe teacher payroll-leveled up	\$2,643,694
Total payroll-leveled up for both districts	\$7,118,330
Difference between 2021-22 payroll & leveled up payroll	\$240,295
Fringe benefits estimated at 30% (no insurances)	\$72,089
Total cost of salaries and benefits to level up teacher salaries	\$312,384

Again, it must be emphasized that the salary structure used for this leveling up calculation took the best aspects of each salary schedule. Using a 25 step schedule like Livingston Manor currently has had the effect of significantly raising the Roscoe teacher salaries who were “capped” at step 18. Using the richer, cumulative longevity increments from Roscoe had the effect of raising the salaries of the more experienced teachers in Livingston Manor where longevity increments are much lower. This is a very conservative estimate of the cost of leveling up teacher salaries should the districts decide to merge. There is no requirement that the district and the new teacher union will adopt the parameters contained in this study.

In Chapter 3 dealing with the instructional program offered to students, elementary school staffing patterns were examined based on the number of elementary sections currently being used. Table 6.7 that follows shows the 2021-22 elementary structure for both districts.

Table 6.7 Elementary Sections/Section Sizes 2021-22		
Grade Level	Livingston Manor	Roscoe
Pre-K	11, 9	16
Kindergarten	12, 14	15
1 st Grade	9, 10	13
2 nd Grade	18, 17	20
3 rd Grade	14, 13	10
4 th Grade	19, 17	15
5 th Grade	10, 9	12
6 th Grade	13, 15	21
<i>Total Number of Sections w/o Pre-K</i>	<i>14</i>	<i>7</i>
<i>Total Number of Students w/o Pre-K</i>	<i>190</i>	<i>106</i>
<i>Average Section Size w/o Pre-K</i>	<i>13.6</i>	<i>15.1</i>

As can be seen in table 6.7, there were 21 sections of K-6 classes in the two districts in 2021-22, 14 in Livingston Manor and 7 in Roscoe.

Also in chapter 3, a projection was made as to the number of elementary sections that would be needed should the districts merge and move all elementary classes into one building. Table 6.8 shows that projection.

Table 6.8 Possible Elementary Sections in a Merged District			
Grade Level	Livingston Manor in 21-22	Roscoe in 21-22	Merged District
Pre-K	11, 9	16	n/a
Kindergarten	12, 14	15	20, 21
1 st Grade	9, 10	13	16, 16
2 nd Grade	18, 17	20	18, 18, 19
3 rd Grade	14, 13	10	18, 19
4 th Grade	19, 17	15	17, 17, 17
5 th Grade	10, 9	12	15, 16
6 th Grade	13, 15	21	16, 16, 17
<i>Total Number of Sections w/o Pre-K</i>	<i>14</i>	<i>7</i>	<i>17</i>
<i>Total Number of Students w/o Pre-K</i>	<i>190</i>	<i>106</i>	<i>296</i>
<i>Average Section Size w/o Pre-K</i>	<i>13.6</i>	<i>15.1</i>	<i>17.4</i>

The projection in table 6.8 assumes that no elementary section would be larger than 21 students. This projected limit is consistent with current district enrollments for those grade levels. Comparing tables 6.7 and 6.8, the merged district with a single elementary school could educate all of the elementary students with 17 sections or classrooms, four fewer than the number of 21 sections that are currently used in the two districts. This means that four fewer classrooms and four fewer teachers would be needed in the merged district's elementary school.

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 four teachers in the four classrooms. It has been determined that the average cost for an average teacher's salary and benefits is \$118,456. Therefore, the ability to reduce four elementary teaching positions would save the merged district \$473,824 in elementary teaching staff salaries and benefits.

Also in chapter 3, we determined that by using a maximum class size of 22 students for middle and high school classes, approximately 22 sections of middle school and high school classes could be reduced. This analysis is shown in Table 6.9 that follows.

Table 6.9 Number of Middle and High School Section Reductions by Subject Area (Maximum of 22 Students Per Regular Section)	
Course Area	# Of Section Reductions
English	5
Social Studies	2
Math	3
Science	6
Spanish	0
Business	0
Career Ed/Technology	2
Music	1
Art	3
Total	22

Analyzing this table 6.9 provides some insight into the possible reduction of teaching positions and/or the addition of additional electives for the students.. Generally speaking, teachers in the two study districts teach 5-6 classes per day. Applying this teaching load to the table above, it appears that it might be feasible to conservatively eliminate two teaching positions, mostly probably one in English and one in science because these are the only areas where five or more periods of instruction appear to be freed up. Using \$118,456 as the cost of a teacher, it is conservatively estimated that a merged district could save approximately \$236,912 in secondary teaching staff by having maximum class sizes of 22 students at the junior-senior high school level. This would also allow the addition of a number of new courses that would enhance opportunities for the students.

It is clear that position reductions could result in financial savings and enhanced opportunities for students. In this staffing chapter, the focus is on the impact these position reductions would have on existing staff. In discussing position reductions, two options exist for current staff. First, and the more desirable, is that the position reductions would be accomplished through staff attrition. With attrition, no one loses a position involuntarily. Rather, when positions become vacant, these positions are not filled. This approach is very different from the second option for position reductions which is that staff involuntarily lose their positions.

Now that the extent of teacher reductions has been identified, it is important to examine whether or not this will realistically have an impact on the financial operation of the merged district. It is assumed that all of the position reductions be accomplished through attrition. But is teacher attrition a reasonable way to accomplish the projected savings? Do people vacate their positions in these two districts so the projected savings could reasonably be expected using attrition? Table 6.10 that follows shows the teacher attrition that has occurred over the past four years in the two districts.

Table 6.10 Teacher Attrition		
Year	Livingston Manor	Roscoe
2021	Special Education-2 Spanish Math Physical Education Elementary	Elementary-3 Social Worker
2020	Elementary Math Family/Consumer Science	Social Studies
2019	Special Education-3 Teaching Assistant	Social Studies Special Education Business Music Social Worker Physical Education
2018	Elementary Special Education Music	Social Studies/Math Teaching Assistant
4 Year Total	16	13

As can be seen from table 6.10 above, 29 teachers have left the employment of these two school districts in the past four years, an average of 7.25 teachers resigning per year. While resignations will never occur in a neatly planned manner, if staff reductions through attrition are going to occur, it appears that this is a realistic projection for financial savings. Therefore, for purposes of this study, it will be assumed that savings from elementary teacher salaries and benefits will be approximately \$473,824 and savings from secondary teacher salaries and benefits will be approximately \$236,912 for a total teacher savings of \$710,736.

Stipends for coaches were next examined. Livingston Manor and Roscoe have maintained a fairly comprehensive set of athletic offerings for their students, given that both districts are relatively small districts. Table 6.11 that follows shows the stipends that are paid to the coaches in these sports.

Table 6.11		
Coaching Stipends-2019-20		
FALL SPORTS		
	Livingston Manor	Roscoe
Varsity/Head Football*	5,653	4,558
JV/Assistant or Modified Football*	4,533	3,596
Varsity Soccer*	5,315	4,310
JV/Assistant or Modified Soccer*	3,965	3,098
Varsity Cross Country *	4,054	3,367
JV/Assistant or Modified Cross Country*	2,468	1,321
Varsity Cheerleading*		1,835
WINTER SPORTS		
Varsity Basketball	6,028	4,943
JV or Modified Basketball*	5,132	
JV Basketball		4,058
Modified Basketball*		3,562
Varsity Cheerleading	3,646	2,539
JV or Modified Cheerleading	1,975	
Varsity Indoor Track*	2,432	1,302
SPRING SPORTS		
Varsity Baseball	5,315	4,170
JV or Modified Baseball	3,965	3,071
Varsity Softball*	5,315	4,170
JV or Modified Softball*	3,965	3,071
Varsity/Head Track*	5,315	4,170
JV/Assistant or Modified Track*	3,728	2,946
Golf*	2,432	2,559
Assistant Golf*		1,704
*Shared Teams		

The consolidating 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 Livingston Manor and Roscoe, however, many of the athletic teams are already merged with each other and also, in some cases, with Downsville. 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 6.11, it appears that the stipends paid to coaches are similar enough and of little enough overall consequence that, should the districts merge, negotiating coaching stipends would not present a major obstacle. The number of athletic teams that the merged district would sponsor would, in all probability, 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, leveling up of 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 negligible. For this reason, no savings is projected for the combination of the districts' athletic teams.

The same analysis was undertaken with respect to the stipends paid to advisors of clubs and other co-curricular activities. Given the large and complex nature of a school district, the stipends paid to advisors of clubs and other extra-curricular activities are fairly insignificant. While there are differences in the stipends paid to advisors in Livingston Manor and Roscoe, we believe that, should a merger occur, negotiating equitable stipends for advisors of extra-curricular activities would not be terribly difficult to accomplish. There might be opportunities to reduce costs which are currently incurred by the two study districts by reducing the number of advisors that are necessary should some of these activities be merged. However, it is also very common for merged districts to add extra-curricular activities should student interest indicate. This is a fairly easy thing to do. It is most likely that these insignificant cost reductions and cost additions will cancel each other out. For these reasons, no additional costs or savings are included in this study for extra-curricular activities.

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

We turn first to the analysis of the administrators/supervisors/district office staff currently employed by both districts. Livingston Manor and Roscoe share a superintendent of schools as their chief executive officer. Until June 30, 2022, this superintendent will also be shared with Downsville. As of July 1, 2022, Downsville will employ its own superintendent and the share will be with Livingston Manor and Roscoe only. Table 6.12 that follows shows the administrative/supervisory/district office positions that are employed in both districts in 2021-22.

Table 6.12		
Administrative/Supervisory/District Office Support Positions-2021-22		
Position	Livingston Manor	Roscoe
Superintendent*	.5	.5
Superintendent's Secretary/District Clerk	1.0	1.0
Elementary Principal/Director of Technology	1.0	
Middle/High School Principal	1.0	
Pre-K-12 Principal		1.0
Assistant Principal/CSE Chairperson		1.0
Director of Special Services	1.0	
Director of Special Programs/Grants	.25-w D'ville	.5
Director of Athletics/Health/Physical Ed	.5	.5
Multi-Media Technician	.5	.5
Head Custodian	1.0	
Director of Facilities		.5-w D'ville
Cafeteria Manager	1.0	1.0
Assistant Business Manager	1.0	
District Treasurer	.5	.5
Payroll Clerk-Vacant	1.0	
Account Clerk/Personnel Specialist		1.0
Total Positions	10.25	8
*For the 2021-22 school year, the Superintendent's position was split equally between Downsville, Livingston Manor, and Roscoe. Effective July 1, 2022, Downsville will have its own Superintendent and this Superintendent's position will be shared equally between Livingston Manor and Roscoe.		

Table 6.12 above lists the 18.25 positions/titles that are in place in Livingston Manor and Roscoe for the 2021-22 school year. One of these positions, the payroll clerk in Livingston Manor, is budgeted but vacant. Table 6.13 that follows illustrates the salary and benefit costs for these positions for 2021-22.

Table 6.13 Salary & Benefit Costs for Administrative/Supervisory/District Office Support Positions-2021-22	
Number of Positions/Titles*	18
Total Salary Cost	\$1,802,738
Average Salary	\$100,152
55% Fringe Benefit Cost	\$991,506
Total Cost for Salary and Fringe Benefits	\$2,794,244
*Does not include the vacant payroll clerk position in Roscoe	

By law, the superintendent of a district which is merged would not have rights to the superintendent's position of the merged district. However, the 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 shared superintendent's contract in Roscoe which states as follows:

"If the District is dissolved, annexed to, merged, or consolidated with one or more school districts, the Board agrees to appoint the Superintendent to the position of Superintendent of the merged district."

It is therefore clear that, should the districts decide to merge, the current shared superintendent would be the superintendent of the merged district.

In addition to the discussion about the superintendent's position, the recommendation in the facilities chapter is that both the Livingston Manor and Roscoe buildings will remain open. In projecting the administrative needs in these areas for a merged district with approximately 300 students in the elementary school and approximately 300 students in the middle/high school, the following table 6.14 identifies what the administrative/supervisory/district office staff might look like should the districts decide to merge. Final staffing decisions will be made closer to the date of merger.

Table 6.14 Administrative/Supervisory/District Office Support Positions in a Merged District				
Position	Livingston Manor	Roscoe		Merged District
Superintendent*	.5	.5		1.0
Superintendent's Secretary/District Clerk	1.0	1.0		1.0
Elementary Principal/ Director of Technology	1.0			1.0
Middle/High School Principal	1.0			1.0
Pre-K-12 Principal		1.0		-
Elementary Assistant Principal/CSE Chair		1.0		1.0
Director of Special Services	1.0			1.0
Director of Special Programs/Grants	.25-w D'ville	.5		1.0
MS/HS Assistant Principal/Director of Athletics	.5	.5		1.0
Multi-Media Technician	.5	.5		1.0
Head Custodian	1.0			1.0
Director of Facilities		.5-w D'ville		1.0
Cafeteria Manager/ <i>Assistant Cafeteria Manager</i>	1.0	1.0		2.0
Assistant Business Manager	1.0			1.0
District Treasurer	.5	.5		1.0
Payroll Clerk-Vacant	1.0			-
Account Clerk/Personnel Specialist		1.0		1.0
Total Positions	10.25	8		16.0

In the projection identified in table 6.14, one superintendent's secretary/district clerk would be eliminated. Each building would have a principal and an assistant principal with the assistant principals having additional duties of CSE chair and director of athletics. Both of the cafeteria managers are cooks and carry other responsibilities so both positions are required to keep cafeterias operating in both buildings with one being retitled assistant cafeteria manager. Comparing the total number of positions shown in table 6.14 shows a decrease from 18.25 positions to 16 positions, a reduction of 2.25 positions.

In making the recommendations about staffing in the merged district, it must again be emphasized that recommendations are about positions, not people. It is recommended that no one would lose a position involuntarily and that any reductions in personnel would be accomplished through attrition. This also means that the savings that are projected for these efficiencies may not all accrue in the first year but will be evidenced as people choose to vacate the positions so identified.

Assuming that the projections identified in table 6.14 come to fruition, 2.25 positions would be reduced from the current number of positions in the two districts. This will have a financial impact for the merged district. Since the average salary plus fringe benefit cost for this group of employees is \$155,236, reducing 2.25 positions would result in a projected savings of approximately \$349,281.

In addition to the certificated instructional and leadership positions in the districts, there are also staff that provide support to the operation of the schools. Both districts have contracts with these support staff, some in the form of collective bargaining agreements with unions and others in the form of individual contracts. As a result, the contracts are difficult to compare because they are so numerous and so dissimilar. However, Table 6.15 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 6.15 comparing some of the major contract provisions follows.



Table 6.15		
Support Staff Contract Comparison-2019-20		
Item	Livingston Manor	Roscoe
Affiliation	NYSUT	CSEA
Duration	7.1.19-6.30.24	7.1.18-6.30.23
Grievance Procedure	Binding arbitration is the final step	Arbitration is the final stage
Work Week	Custodial staff-40 hours/week Clerical staff-35 hours/week Cafeteria staff-30 hours/week	40 hours/week
Sick Leave	18 days/year cumulative to 210 days	For 12 month staff-12 days/year cumulative to 165 days; after 10 years, 13 days/year cumulative to 180 days
Bonus Pay for Sick Leave		0 sick days used-\$500 1 sick days used-\$400 2 sick days used-\$300 3 sick days used-\$200 4 sick days used-\$100
Sick Leave Bank	Yes	Yes
Sick Leave Buy Back	Staff annually gets \$40/day for each day of leave which cannot be used to reach accumulated sick leave	
Vacation	1-5 years-10 days 6-10 years-15 days 11-20 years-20 days	After 1 year to 5 years-10 days 6 years to 10 years-12 days 11 years to 15 years-17 days 16 years to 20 years-19 days After 20 years-21 days
Paid Holidays	14/year	Maximum of 13
Salary Increases	\$1,500 raise on base salary for each year 2021-22, 2022-23, and 2023-24	
Longevity Payments	5-9 years-\$1,808 10-14 years-\$2,920 15-19 years-\$4,276 20 + years-\$5,609	5 years-\$1,500 10 years-\$2,000 15 years-\$2,300 20 years-\$2,600 25 years-\$2,900 30 years-\$3,200 (not cumulative)
Health Insurance	District pays 87% of the premium for the regular plan (PPO) and 94% for the alternate plan (EPO 20)	District pays 90% of individual or family premium cost
Health Insurance Buy Out	\$9,000	50% of the cost of the DEHIC premium to a maximum of \$3,500
Retiree Health Insurance	0-13 years of service, district pays 50%/35%; 14-19 years of service, district pays 60%/50%; employees hired after 2019 must have 20 years of service for the district to pay 60%/50%	
Retirement Benefit	For retirement or resignation, with 10 years of service, \$45/day of unused sick leave to a maximum of \$9,450	After 10 years, 1/1200 times final salary for accumulated sick days to a maximum of 180 days
Retirement Plan	75i plus 41j	75i plus 41j and 60b

As is the case with the teacher contracts, we find that there are differences in the collective bargaining agreements with the support staff unions. However, from the big

picture perspective, there do not seem to be any differences that are so significant that concern should be raised. We believe that if a merger were to occur, a new support staff contract could be negotiated to define the terms and conditions for all support staff in the merged district without significant difficulty.

Finally, an attempt was made to analyze the salaries paid to support staff in Livingston Manor and Roscoe. 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 6.16 that follows shows a comparison of salaries for various support staff positions.

Table 6.16 Hiring Salaries for Support Staff-2021-22		
Title	Livingston Manor*	Roscoe
Teacher Aide	\$19,065	12.97-15.76 (3)
Library Clerk	\$19,065	
Maintenance Person		39,389-45,048 (3)
Cook Manager		48,158-54,382 (3)
Cook	\$21,700	
Assistant Cook		22,021-24,878 (3)
Food Service Helper		13.20-15.76 (3)
Cleaner		32,098-37,157 (3)
Day Cleaner	\$31,177	
Night Cleaner	\$32,633	
Head Custodian	\$56,024	
Custodian	\$42,658	
School Nurse	\$42,701	48,724-59,156 (3)
Clerk/Typist		35,574-39,625 (3)
Payroll Clerk	\$28,337	
Senior Account Clerk	\$35,001	
Typist	\$28,377	
Principal's Secretary	\$31,062	
*Hire Rate		

As can be seen from table 6.16, the titles of positions are different in the two districts. Some staff are paid a salary and others are paid an hourly rate. Also, these data only represent hiring salaries in Livingston Manor. Since Livingston Manor and Roscoe are both small districts, staff who work in the positions identified in table 6.16 do a variety of tasks, often doing what is needed to get the job done. 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 that some salary adjustments will occur should the districts decide to merge. However, it is also possible that there can be the elimination of some other positions. It is therefore concluded that any salary adjustments that might be made for support staff will be offset by the elimination of some support staff positions and, as a result, no savings or increased costs for support staff have been included in this study.

In this chapter, we have discussed the possibility of reducing certain staff positions should the districts decide to merge. We are also recommending that any staff reduction will be accomplished by attrition. This study projects staffing savings defined as including salaries and fringe benefits for all positions as follows:

Table 6.17 Potential Staff Savings Through Merger	
Positions	Projected Savings from Salaries and Benefits
4 Elementary Teachers @ 118,456	\$473,824
2 Secondary Teachers @ \$118,456	\$236,912
2.25 Administrative/District Office Staff	\$349,281
TOTAL SALARIES & BENEFITS	\$1,060,017

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 \$1,060,017 following a merger. This is a conservative estimate and real savings could exceed those identified here.

Chapter 7

Finances

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

As Table 7.1 below illustrates, the residents of both Livingston Manor and Roscoe consistently support annual spending plans put forth by their respective Boards of Education since 2011.

Table 7.1 Budget Vote History								
Livingston Manor					Roscoe			
Year	% Tax Levy Increase Over Prior Year	Above Tax Cap? (Super-majority required)	Approval Percentage	Budget Approved?	% Tax Levy Increase Over Prior Year	Above Tax Cap? (Super-majority required)	Approval Percentage	Budget Approved?
2011	5.00	N	58.9%	Y	4.99	N	66.5%	Y
2012	2.00	N	74.6%	Y	2.41	N	69.3%	Y
2013	3.50	N	52.1%	Y	2.44	N	68.4%	Y
2014	1.65	N	67.0%	Y	1.51	N	73.3%	Y
2015	1.93	N	73.8%	Y	1.85	N	66.4%	Y
2016	0.29	N	78.6%	Y	0.44	N	81.9%	Y
2017	1.43	N	79.9%	Y	1.82	N	83.6%	Y
2018	2.29	N	84.4%	Y	2.48	N	79.8%	Y
2019	2.75	N	78.7%	Y	2.60	N	80.7%	Y
2020	2.54	N	81.3%	Y	3.73	N	88.3%	Y
2021	1.49	N	81.3%	Y	1.82	N	81.3%	Y

From 2011 – 2021, neither district presented a spending plan that exceed the tax cap and all budgets were approved by voters on the first voting date. Livingston Manor voting approval percentage ranged from 52.1% to 84.4% and the Roscoe voting approval percentage ranged from 66.4% to 88.3%. This is a commendable record of support for school district spending plans that has been shown by both communities.

Examination of each district's general fund balance sheets (Table 7.2) shows that while both districts had similar liability levels, the assets, specifically cash, for Livingston Manor are significantly greater than Roscoe. While both districts have used restricted fund balance (reserves) effectively, Livingston Manor has more total dollars in restricted fund balance. Assigned fund balance totals are directly related to budget development practices. Livingston Manor and Roscoe each used assigned fund balance (funds unused in the previous year's budget) to mitigate the tax burden on district residents. In terms of unassigned fund balances, Livingston Manor had \$4,392,552 at year's end while the Roscoe unassigned fund balance was \$856,474; a significant difference. When comparing these unassigned fund balances with the 2021-22 budget for each district, we find that the Livingston Manor unassigned fund balance represents 24.4% of its 2021-22 budget while Roscoe's unassigned fund balance represents 9.2% of its 2021-22 budget.



Table 7.2: District General Fund Balance Sheets as of June 30, 2021			
	Livingston Manor	Roscoe	Combined
ASSETS:			
Unrestricted/Restricted Cash	\$7,701,198	\$560,579	\$8,261,777
Accounts receivable	\$9,128	\$0	\$9,128
Due from other funds	\$1,321,595	\$801,377	\$2,122,972
Due from other governments	\$232,838	\$351,965	\$584,803
State and Federal Aid	\$4,934,088	\$2,187,969	\$7,122,057
Total Assets	\$14,198,847	\$3,901,890	\$18,100,737
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
Accounts payable	\$146,771	\$152,949	\$299,720
Accrued Liabilities	\$3,566	\$3,997	\$7,563
Due to other funds	\$212,289	\$0	\$212,289
Due to other governments	\$431,825	\$276,435	\$708,260
Due to Employee's Retirement Systems	\$33,245	\$41,253	\$74,498
Due to Teacher's Retirement Systems	\$494,386	\$349,300	\$843,686
Total Liabilities	\$1,322,082	\$823,934	\$2,146,016
FUND BALANCES			
Non-spendable	\$125,916	\$185,273	\$311,189
Restricted			
Worker's Compensation Reserve	\$159,704	\$0	\$159,704
Unemployment Reserve	\$187,935	\$0	\$187,935
Reserve-Teachers' Retirement Contributions	\$92,079	\$54,215	\$146,294
Reserve-Employees' Retirement Contributions	\$517,611	\$325,000	\$842,611
Repair Reserve	\$1,172,081	\$376,710	\$1,548,791
Insurance Reserve	\$255,008	\$0	\$255,008
Reserve-Employee Benefits & Accrued Liabilities	\$340,536	\$76,591	\$417,127
Capital Reserve	\$4,956,817	\$756,341	\$5,713,158
Total Restricted Fund Balance	\$7,681,771	\$1,588,857	\$9,270,628
Assigned			
Appropriated For Taxes	\$650,000	\$444,207	\$1,094,207
Encumbrances	\$26,526	\$3,145	\$29,671
Assigned Fund Balance			
Total Assigned Fund Balance	\$676,526	\$447,352	\$1,123,878
Unassigned			
Unassigned Fund Balance	\$4,392,552	\$856,474	\$5,249,026
Total Unassigned Fund Balance	\$4,392,552	\$856,474	\$5,249,026
Total Fund Balance	\$12,876,765	\$3,077,956	\$15,954,721
Total Liabilities & Fund Balance	\$14,198,847	\$3,901,890	\$18,100,737

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 utilizing available restricted fund balance in slightly different ways, Table 7.3 illustrates that both districts have been responsible in establishing reserves to ensure the sound fiscal health of the districts. In terms of future capital project initiatives, Livingston Manor has \$4,956,817 and Roscoe has \$756,341 for a total of \$5,713,158 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, 2021			
	Livingston Manor	Roscoe	Combined
FUND BALANCES			
Restricted			
Worker's Compensation Reserve	\$159,704	\$0	\$159,704
Unemployment Reserve	\$187,935	\$0	\$187,935
Reserve for Teachers' Retirement Contributions	\$92,079	\$54,215	\$146,294
Reserve for Employees' Retirement Contributions	\$517,611	\$325,000	\$842,611
Repair Reserve	\$1,172,081	\$376,710	\$1,548,791
Insurance Reserve	\$255,008	\$0	\$255,008
Reserve for Employee Benefits & Accrued Liabilities	\$340,536	\$76,591	\$417,127
Capital Reserve	\$4,956,817	\$756,341	\$5,713,158
Total Restricted Fund Balance	\$7,681,771	\$1,588,857	\$9,270,628

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 report as surplus or deficit. It is often thought of as the 'emergency fund' should a district incur a significant unbudgeted expense (e.g. repairs to building mechanical systems, health and safety remediation, etc.).

Section 1318 of the Real Property Tax law caps school district unassigned fund balance at 4% of the subsequent year's budget. The unassigned fund balance on June 30, 2021 for both Livingston Manor and Roscoe exceeds the statutory limit.

Table 7.4 that follows shows the history of each district's total fund balance over the past several years. This, too, is a measure of a district's overall fiscal health. If the fund balance has remained stable or increased, it typically means that there has been prudent fiscal management. The total fund balance for both Livingston Manor and Roscoe has steadily increased over the 5-year study period indicating that both districts are currently in a very strong financial position.

Table 7.4 Analysis of Fund Balance										
	Nonspendable		Restricted		Assigned		Unassigned		Total Fund Balance	
	Livingston Manor	Roscoe	Livingston Manor	Roscoe	Livingston Manor	Roscoe	Livingston Manor	Roscoe	Livingston Manor	Roscoe
2016-17	\$0	\$49,040	\$5,849,696	\$896,748	\$1,274,377	\$593,660	\$652,674	\$353,733	\$7,776,747	\$1,893,181
2017-18	\$17,627	\$68,307	\$5,965,552	\$1,129,561	\$1,175,566	\$373,280	\$367,270	\$366,539	\$7,526,015	\$1,937,687
2018-19	\$40,598	\$90,438	\$6,706,244	\$1,588,857	\$796,728	\$351,023	\$687,470	\$372,116	\$8,231,040	\$2,402,434
2019-20	\$0	\$154,156	\$7,181,771	\$1,588,857	\$679,302	\$350,375	\$2,797,051	\$857,545	\$10,658,124	\$2,950,933
2020-21	\$125,916	\$185,273	\$7,681,771	\$1,588,857	\$676,526	\$447,352	\$4,392,552	\$856,474	\$12,876,765	\$3,077,956

The report of the external (independent) auditor for the school year ending June 30, 2021 has been reviewed for each district. Both districts use Cooper Arias LLP to conduct the audits. 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 Livingston Manor audit report has two recommendations noted (timely submission of the audit report, monthly reconciliation of bank statements) and the Roscoe audit report has only one comment regarding the timely submission of the completed audit report. These audits illustrate that there are no major concerns with either of the two districts regarding fiscal management of district funds and the auditors issued unmodified opinions. Both districts have procedures in place that ensure that the public's money is being well-spent and well-protected.

While the districts are fiscally stable at the fiscal year ending June 30, 2021, it must be understood that school districts are facing extraordinary financial challenges.

Even the best-managed school districts that have set aside reserves continue to be challenged with minimal increases in state revenues and large increases in pension and health care costs. Districts are being forced to eliminate programs and downsize staff. In some cases, fund balances are being depleted to finance recurring expenses without being replenished. Studies across the state are projecting the year in which school districts will run out of money. School districts in New York State are facing very turbulent financial futures. These are the very real challenges that are facing both Livingston Manor and Roscoe. While the districts have demonstrated good financial planning and are in satisfactory fiscal condition today, the future is challenging at best.

Regional Boards of Cooperative Educational Services (BOCES) provide services to school districts within their geographic region. Both districts are members (component districts) of the Sullivan County BOCES. Sullivan 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 Livingston Manor is 54.1% and for Roscoe is 49.4% applied to aidable district expenditures with BOCES. 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 Sullivan BOCES.



Table 7.5 BOCES Budget 2021-22		
Service	Livingston Manor	Roscoe
Board of Education	\$8,889	\$12,224
Business Administration	\$59,223	\$45,114
Purchasing	\$3,996	\$2,069
Personnel/Negotiations	\$1,500	\$1,500
Public Information & Services	\$26,813	
Operation of Plant	\$108,704	\$16,866
Central Printing and Mailing		\$533
Central Data Processing	\$82,547	\$57,449
Admin Charge	\$152,723	\$73,122
BOCES Capital Charge	\$69,083	\$33,076
Inservice Training - Instruction	\$37,773	\$50,404
Teaching - Regular School	\$142,170	\$116,989
Programs/Services for Students with Disabilities	\$2,420,876	\$1,076,287
Occupational Education	\$533,365	\$350,497
School Library & Audiovisual	\$22,721	\$20,076
Computer Assisted Instruction	\$213,384	\$192,355
Athletics	\$14,919	\$1,080
Total	\$3,898,687	\$2,049,642

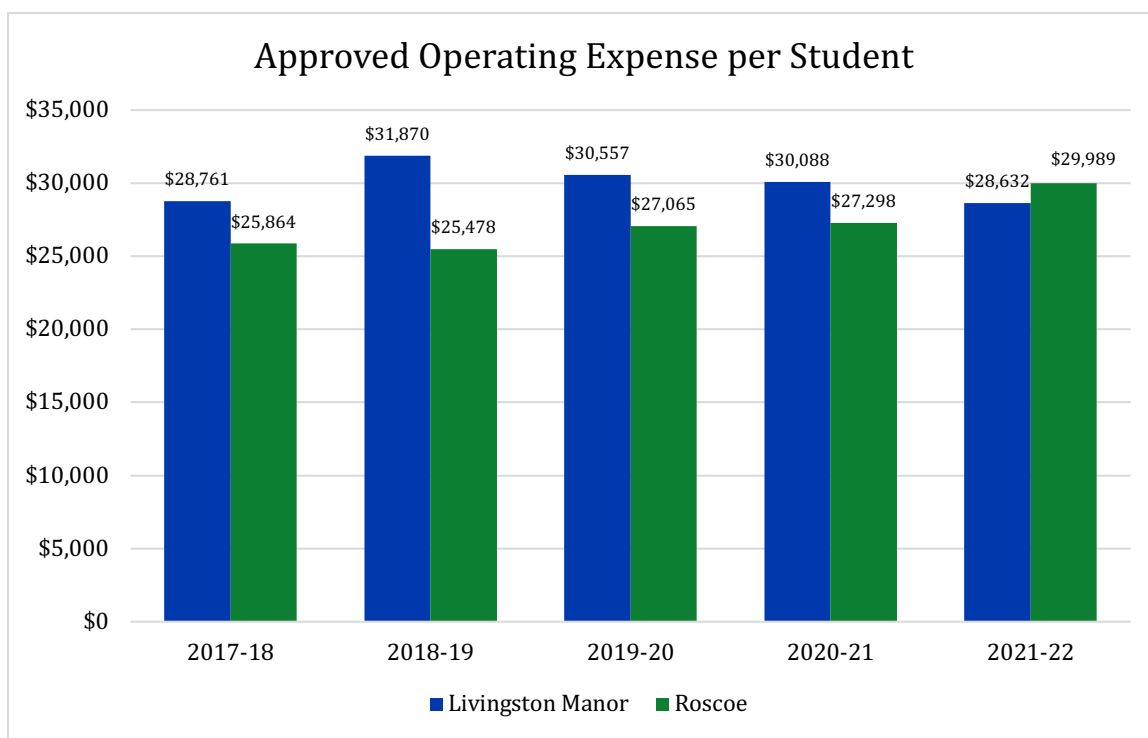
One measure of a district's fiscal condition and its financial commitment to provide a high quality education for its students is the amount of money spent annually. Table 7.6 examines the total approved operating expenses for both districts for the past five years. Approved Operating Expenses (AOE) 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, bus purchases, etc.

Table 7.6 Approved Operating Expenses			
Year	Livingston Manor	Roscoe	Combined
2017-18	\$12,309,507	\$6,052,147	\$18,361,654
2018-19	\$13,640,201	\$6,140,300	\$19,780,501
2019-20	\$13,200,776	\$6,225,026	\$19,425,802
2020-21	\$12,787,464	\$6,387,736	\$19,175,200
2021-22	\$12,168,533	\$6,807,587	\$18,976,120

This table shows that Livingston Manor increased its approved operating expense from 2017-18 to 2018-19 with subsequent decreases in AOE for the past three years. Roscoe has increased its approved operating expense each year over the past five years. The average annual AOE change from 2017-18 to 2021-22 for Livingston Manor is approximately -0.1% and approximately +3.0% for Roscoe.

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	Livingston Manor	Roscoe	Combined
2017-18	\$28,761	\$25,864	\$26,194
2018-19	\$31,870	\$25,478	\$29,880
2019-20	\$30,557	\$27,065	\$29,037
2020-21	\$30,088	\$27,298	\$28,966
2021-22	\$28,632	\$29,989	\$29,104



*Combined Approved Operating Expenditures for both districts / Combined enrollments of Livingston Manor and Roscoe

As Table 7.7 shows, over the past five years, Livingston Manor’s operating expense per pupil is generally higher than Roscoe’s with the exception of 2021-22. 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 very similar.

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 Livingston Manor and Roscoe have received over the past five years.

Table 7.8 State Aid			
Year	Livingston Manor	Roscoe	Combined
2017-18	\$6,755,823	\$2,880,613	\$9,636,436
2018-19	\$7,102,592	\$3,226,825	\$10,329,417
2019-20	\$7,358,044	\$3,113,715	\$10,471,759
2020-21	\$6,527,504	\$3,152,135	\$9,679,639
2021-22	\$7,020,635	\$3,302,079	\$10,322,714

As can be seen from Table 7.8, total state aid has fluctuated for both districts from 2017-18 to 2021-22. 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	Livingston Manor	Roscoe	Combined
2017-18	\$6,432,670	\$2,443,508	\$8,876,178
2018-19	\$6,813,960	\$2,791,175	\$9,605,135
2019-20	\$6,996,267	\$2,678,065	\$9,674,332
2020-21	\$6,181,035	\$2,718,528	\$8,899,563
2021-22	\$6,727,658	\$2,870,041	\$9,597,699

Removing building aid from the analysis results in relatively little pattern change for either district. The total state aid exclusive of building aid dollars in both districts continues to be variable over the past five years. It can be noted that the total state aid received exclusive of building aid is greater for both districts in 2021-22 than it was in 2017-18.

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

Table 7.10 State Aid Per Student			
Year	Livingston Manor	Roscoe	Combined*
2017-18	\$15,785	\$12,310	\$14,557
2018-19	\$16,595	\$13,389	\$15,440
2019-20	\$17,033	\$13,538	\$15,818
2020-21	\$15,359	\$13,471	\$14,688
2021-22	\$16,519	\$14,547	\$15,832
*Combined Total State Aid for both districts / Combined enrollments of Livingston Manor and Roscoe			

State aid per student has been variable over the past five years for Livingston Manor. The increase in 2019-20 is directly related to the increased state aid dollars in 2019-20. State Aid per student for Roscoe has increased over the last five years except for a slight drop in 2020-21. The Roscoe calculation of state aid per student is influenced not only by changes in the total state aid but by the decline in student enrollment over the years. The Roscoe enrollment percentage decrease is greater than that of Livingston Manor so has a greater impact on the ‘per student’ data calculations.

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	Livingston Manor	Roscoe	Combined*
2017-18	\$15,030	\$10,442	\$13,408
2018-19	\$15,920	\$11,582	\$14,357
2019-20	\$16,195	\$11,644	\$14,614
2020-21	\$14,544	\$11,618	\$13,505
2021-22	\$15,830	\$12,643	\$14,720
*Combined Total State Aid without Building Aid for both districts / Combined enrollments of Livingston Manor and Roscoe			

In this analysis, the fluctuation of the state aid without building aid per student in Livingston Manor again mirrors the changes in total aid dollars. In Roscoe, the state aid without building aid per student has been generally increasing.

State Foundation Aid to schools is driven in part by the amount of property wealth in a district and the amount of personal income behind each student as compared with the state average. These wealth indices are weighted equally and are called the Combined

Wealth Ratio. The district of average wealth in the state has a Combined Wealth Ratio of 1.0. The Combined Wealth Ratio for Livingston Manor is .934 and it is 1.184 for Roscoe. When compared to the statewide average of 1.0, both districts would be considered average wealth districts with Livingston Manor being slightly below state average and Roscoe being slightly above.

Table 7.12 illustrates revenue sources for the districts. While state aid provides a significant revenue stream, the local revenue (primarily property tax levy) accounts for approximately 60% of the total revenue in both districts.

Table 7.12 Revenue Sources				
Livingston Manor				
	State	Local	Federal	Total
2016-17	\$6,742,137	\$8,966,350	\$57,526	\$15,766,013
2017-18	\$6,709,945	\$9,042,951	\$17,374	\$15,770,270
2018-19	\$7,276,672	\$10,052,012	\$40,578	\$17,369,262
2019-20	\$7,534,938	\$9,788,700	\$35,515	\$17,359,153
2020-21	\$7,206,957	\$9,658,623	\$102,019	\$16,967,599
Average	42.6%	57.1%	0.3%	

Roscoe				
	State	Local	Federal	Total
2016-17	\$3,156,090	\$5,370,761	\$12,347	\$8,539,198
2017-18	\$2,963,351	\$5,533,313	\$17,708	\$8,514,372
2018-19	\$3,229,286	\$5,863,574	\$20,354	\$9,113,214
2019-20	\$3,257,849	\$6,010,369	\$11,051	\$9,279,269
2020-21	\$3,195,291	\$6,185,203	\$54,806	\$9,435,300
Average	35.2%	64.5%	0.3%	

Combined				
	State	Local	Federal	Total
2016-17	\$9,898,227	\$14,337,111	\$69,873	\$24,305,211
2017-18	\$9,673,296	\$14,576,264	\$35,082	\$24,284,642
2018-19	\$10,505,958	\$15,915,586	\$60,932	\$26,482,476
2019-20	\$10,792,787	\$15,799,069	\$46,566	\$26,638,422
2020-21	\$10,402,248	\$15,843,826	\$156,825	\$26,402,899
Average	40.0%	59.7%	0.3%	

For purposes of this study, we will examine the property wealth of the two districts and illustrate that information in Table 7.13 that follows.

Table 7.13 Full Property Value			
Year	Livingston Manor	Roscoe	Combined
2017-18	\$484,070,967	\$354,693,687	\$838,764,654
2018-19	\$508,935,398	\$367,219,342	\$876,154,740
2019-20	\$518,363,687	\$350,982,647	\$869,346,334
2020-21	\$545,073,380	\$364,119,872	\$909,193,252
2021-22	\$572,128,217	\$377,643,560	\$949,771,777

In examining the full value property wealth data for the two districts, we find that the property values in both districts have increased from 2017-2018 to 2021-22: Livingston Manor by 18.2% from and Roscoe by 6.5%.

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

Table 7.14 Full Property Value per Student			
Year	Livingston Manor	Roscoe	Combined*
2017-18	\$1,131,007	\$1,515,785	\$1,267,016
2018-19	\$1,189,101	\$1,523,732	\$1,309,648
2019-20	\$1,199,916	\$1,526,012	\$1,313,212
2020-21	\$1,282,526	\$1,556,068	\$1,379,656
2021-22	\$1,346,184	\$1,663,628	\$1,456,705
*Combined Full Property Value for both districts / Combined enrollments of Livingston Manor and Roscoe			

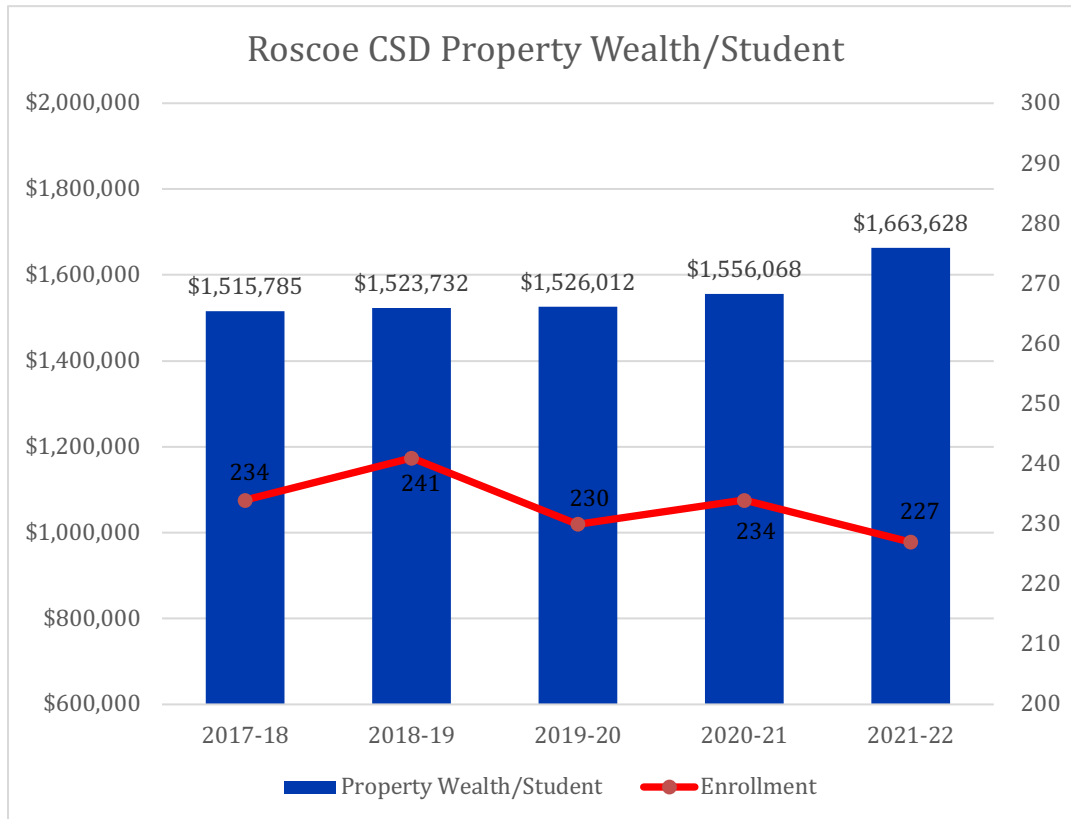
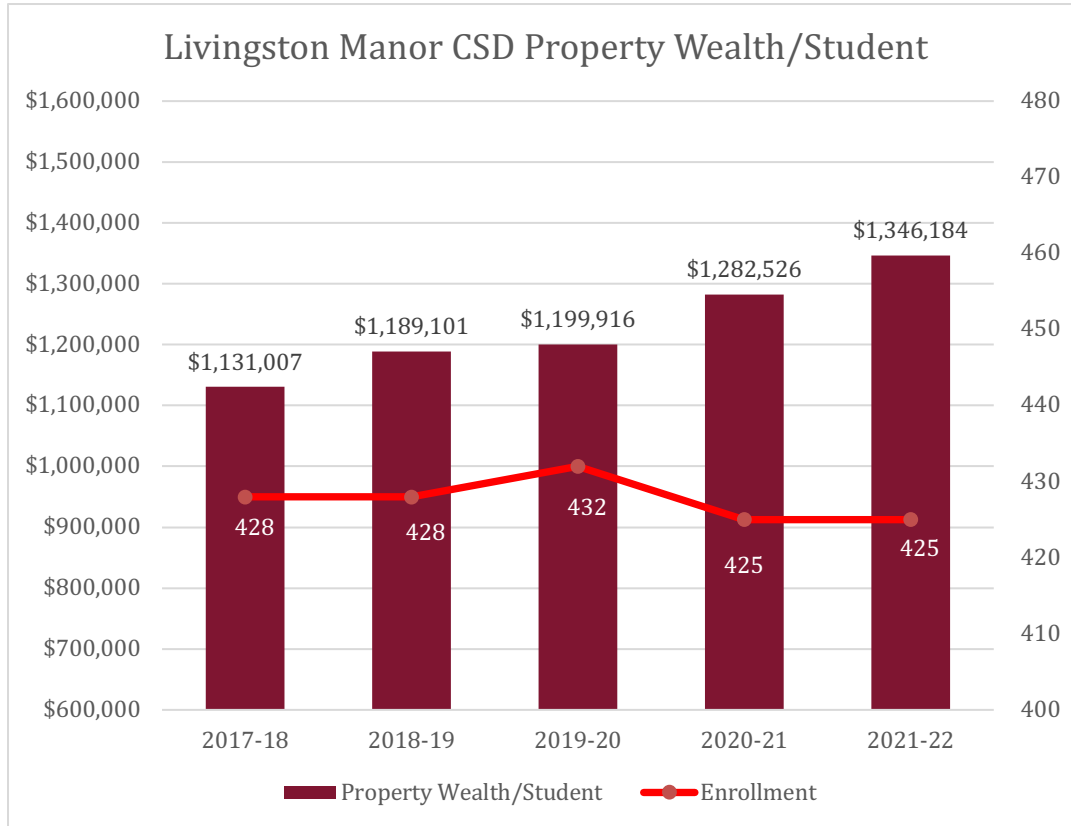


Table 7.14 shows that the property wealth per student both districts has increased annually over the past five years. There are two factors at play here – property wealth and student enrollment. The property wealth has been increasing while the student enrollment has been generally declining. This results in small increases in the property wealth per student during that period. The graphs above clearly illustrate the relationship between enrollment change and the property wealth per student. These data again illustrate that the districts are very similar.

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	Livingston Manor	Roscoe	Combined
2017-18	\$8,215,438	\$5,020,328	\$13,235,766
2018-19	\$8,403,470	\$5,144,724	\$13,548,194
2019-20	\$8,634,483	\$5,278,569	\$13,913,052
2020-21	\$8,854,185	\$5,475,629	\$14,329,814
2021-22	\$8,986,480	\$5,575,273	\$14,561,753

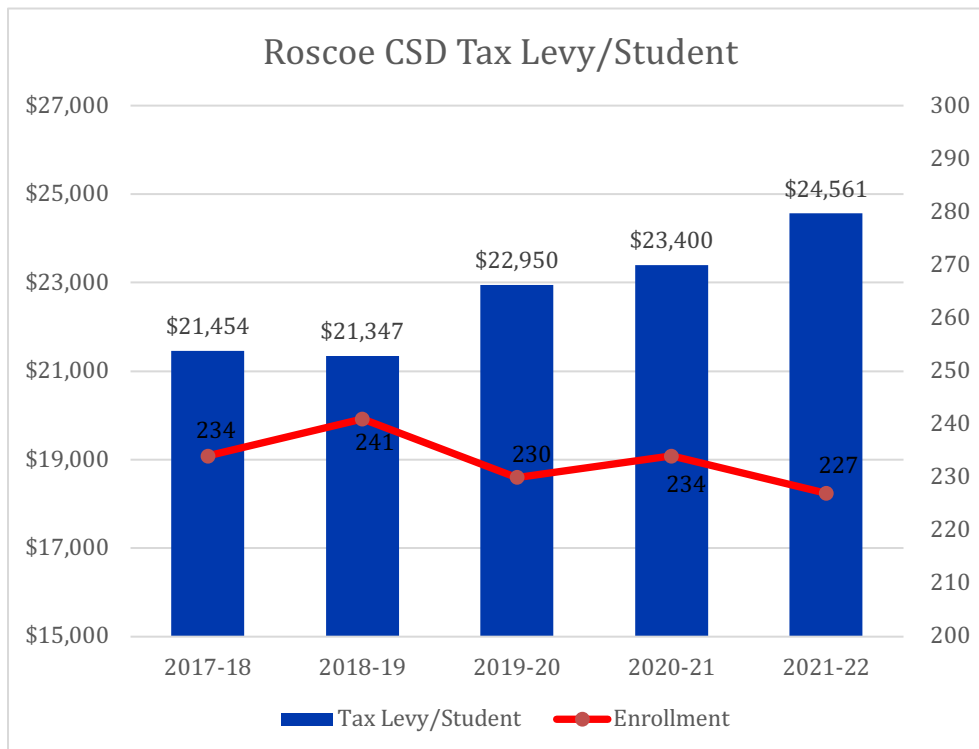
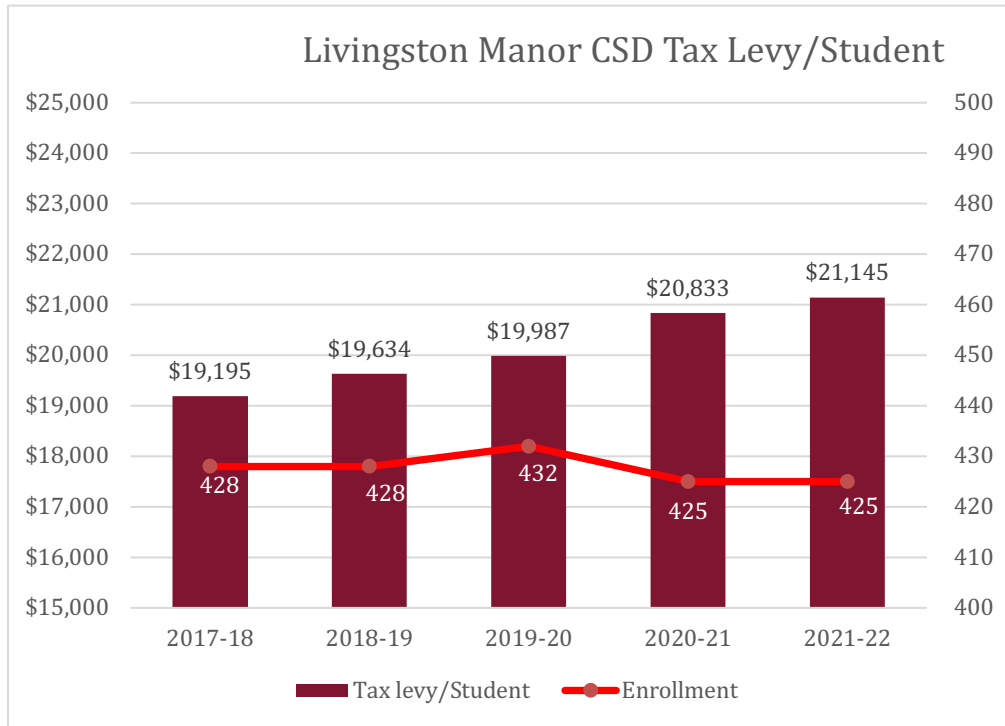
The tax levy for both Livingston Manor and Roscoe has increased in each of the past five years in very similar increments. For Livingston Manor, the average annual tax levy increase over this five-year period was 2.3% while the Roscoe property tax levy increased by an average of 2.65% over the same period.

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

Table 7.16			
Property Tax Levy per Student			
Year	Livingston Manor	Roscoe	Combined*
2017-18	\$19,195	\$21,454	\$19,994
2018-19	\$19,634	\$21,347	\$20,251
2019-20	\$19,987	\$22,950	\$21,017
2020-21	\$20,833	\$23,400	\$21,745
2021-22	\$21,145	\$24,561	\$22,334
*Combined Property Tax Levy for both districts / Combined enrollments of Livingston Manor and Roscoe			

In looking at the tax levy per student, we notice that these data have increased in both Livingston Manor and Roscoe (except for 2018-19). While the tax levy in both

districts has generally increased, the property tax levy per student will be much greater when enrollment declines because the total levy dollars are being divided by a smaller number.



Finally, with respect to taxes, we examine the true value tax rates of both districts in the following Table 7.17. 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.

Table 7.17			
Property Tax Rates on True Value			
Year	Livingston Manor	Roscoe	Combined
2017-18	\$16.97	\$14.15	\$15.78
2018-19	\$16.51	\$14.01	\$15.46
2019-20	\$16.66	\$15.04	\$16.00
2020-21	\$16.24	\$15.04	\$15.76
2021-22	\$15.71	\$14.76	\$15.33
*Calculated using the Combined Property Full Value and Combined Property Tax Levy for both districts			

As can be seen from Table 7.17 above, the tax rates on true value in both districts have fluctuated over the past five years. The tax rate on true value in Livingston Manor has decreased except for a slight increase in 2019-20. Overall, the true value tax rate has decreased by 7.4% from 2017-18 to 2021-22. In Roscoe, the tax rate on true value has fluctuated. Between the years 2017-18 to 2021-22, the true value tax rate has increased by 4.3% although there has been some year-to-year increases and decreases. The tax rate on true value is affected by the property tax levy and the property valuation for the district. If the annual property valuation of the district increases at a rate greater than the tax levy, the district's tax rate on true value will decrease. Conversely, if the tax levy increases at a rate greater than the property valuation, the district's tax rate on true value will increase. If the districts had merged on July 1, 2021, the combined tax rate for 2021-22 would have been \$15.33 per thousand with all other things remaining the same (e.g., no additional Incentive Aid used to reduce taxes).

If a merger occurred the district would receive \$1.8M in building aid after factoring in outstanding debt.

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. Livingston Manor has no outstanding principal and interest payments (P+I) payments due. There, however, are annual building aid payments in the total amount of \$1,962,063 that will conclude in 2033. Roscoe has \$1,822,004 in outstanding principal and interest payments due (\$126,837 local share) that will be retired in 2029.



Table 7.18
Livingston Manor Building Debt

Year Ending June 30	Principal	Interest	Annual Total P+I	Amortized Building Aid	Estimated Local Share
2023	\$0	\$0	\$0	\$292,978	(\$292,978)
2024	\$0	\$0	\$0	\$248,248	(\$248,248)
2025	\$0	\$0	\$0	\$219,541	(\$219,541)
2026	\$0	\$0	\$0	\$219,541	(\$219,541)
2027	\$0	\$0	\$0	\$166,169	(\$166,169)
2028	\$0	\$0	\$0	\$135,931	(\$135,931)
2029	\$0	\$0	\$0	\$135,931	(\$135,931)
2030	\$0	\$0	\$0	\$135,931	(\$135,931)
2031	\$0	\$0	\$0	\$135,931	(\$135,931)
2032	\$0	\$0	\$0	\$135,931	(\$135,931)
2033	\$0	\$0	\$0	\$135,931	(\$135,931)
Total	\$0	\$0	\$0	\$1,962,063	(\$1,962,063)

Table 7.19
Roscoe Building Debt

Year Ending June 30	Principal	Interest	Annual Total P+I	Amortized Building Aid	Estimated Local Share
2023	\$240,000	\$72,707	\$312,707	\$344,223	(\$31,516)
2024	\$245,000	\$61,836	\$306,836	\$256,406	\$50,430
2025	\$260,000	\$50,716	\$310,716	\$246,565	\$64,151
2026	\$225,000	\$38,745	\$263,745	\$200,305	\$63,440
2027	\$180,000	\$28,500	\$208,500	\$161,917	\$46,583
2028	\$190,000	\$19,500	\$209,500	\$161,917	\$47,583
2029	\$200,000	\$10,000	\$210,000	\$161,917	\$48,083
2030	\$0	\$0	\$0	\$161,917	(\$161,917)
Total	\$1,540,000	\$282,004	\$1,822,004	\$1,695,167	\$126,837

In a merged district, the total local responsibility for outstanding debt would be (\$1,835,226). This means the new district would receive building aid payments more

than the amount of principal and interest payments for outstanding debt service.

The current building aid ratio for Livingston Manor is 68.8% while the building aid ratio for Roscoe is 51.9%. This means that the state reimburses Livingston Manor nearly \$0.69 and Roscoe nearly \$0.52 on every dollar spent for approved building project expenses. When school districts combine, two state financial incentives exist. For new construction, the state will enhance the higher of the former district's building aid ratio by an additional 30%, up to a maximum of 95% of all approved capital costs or up to 98% for high needs districts. Livingston Manor is designated as a high needs district while Roscoe is not. This means that any new approved capital construction in a combined district would be aided at 89.4% (.688 building aid ratio of Livingston Manor X 30% added to its 68.8% current aid percentage = 89.4%). While this building aid percentage is below the 98% cap, it is still significantly greater than the current building aid ratio for either district. This incentive exists for a period of ten years from the official date of the centralization. In addition, as stated earlier in this chapter, should the combined district undertake a new capital project, a capital reserve account in the amount of \$5,713,158 would also exist to aid in reducing the local tax impact. It is important to note that future enrollment projections are a condition upon which new building construction is approved by the State Education Department.

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 Roscoe's current building aid ratio (.519) would be aided at Livingston Manor's higher current building aid ratio (.688) if the two districts combined. This calculation would generate an additional \$255,071 in building aid and is included in the financial summary analysis that follows later in this chapter. Table 7.20 shows the history of building aid ratios for both districts.

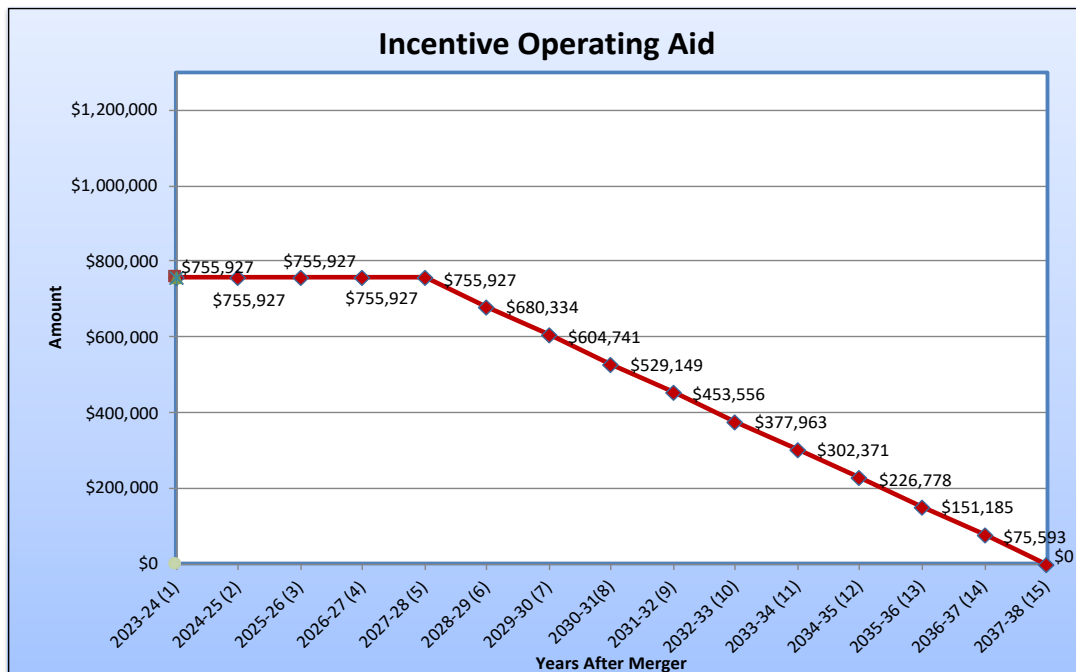
Table 7.20 Building Aid Ratios		
Livingston Manor	Roscoe	Voter Approval Date
0.660	0.519	prior to 7/1/98
0.760	0.619	on or after 7/1/1998 but prior to 6/30/2000
0.660	0.519	on or after 7/1/2000 but prior to 6/30/2005
0.688	0.519	on or after 7/1/2005

As mentioned frequently in this report, New York State provides significant financial incentives for school districts that merge. In addition to the building aid incentives mentioned above, the state also provides reorganization Incentive Operating Aid. This reorganization Incentive Operating Aid formula is based on the 2006-07 Operating Aid for each district. For Livingston Manor, this Operating Aid is \$1,414,958 and for Roscoe, the 2006-07 Operating Aid is \$474,859. 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 7.21 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 Livingston Manor and Roscoe would generate \$7,181,305 in additional State Aid over the next fourteen years. This Aid is above and beyond all other categories/amounts of State Aid received by the merged district.

Table 7.21
Incentive Operating Aid for Livingston Manor and Roscoe

Year	Livingston Manor 2006-07 Operating Aid	Roscoe 2006-07 Operating Aid	Combined 2006-07 Operating Aid	Incentive Operating Aid %	Incentive Operating Aid
2023-24 (1)	\$1,414,958	\$474,859	\$1,889,817	40%	\$755,927
2024-25 (2)	\$1,414,958	\$474,859	\$1,889,817	40%	\$755,927
2025-26 (3)	\$1,414,958	\$474,859	\$1,889,817	40%	\$755,927
2026-27 (4)	\$1,414,958	\$474,859	\$1,889,817	40%	\$755,927
2027-28 (5)	\$1,414,958	\$474,859	\$1,889,817	40%	\$755,927
2028-29 (6)	\$1,414,958	\$474,859	\$1,889,817	36%	\$680,334
2029-30 (7)	\$1,414,958	\$474,859	\$1,889,817	32%	\$604,741
2030-31 (8)	\$1,414,958	\$474,859	\$1,889,817	28%	\$529,149
2031-32 (9)	\$1,414,958	\$474,859	\$1,889,817	24%	\$453,556
2032-33 (10)	\$1,414,958	\$474,859	\$1,889,817	20%	\$377,963
2033-34 (11)	\$1,414,958	\$474,859	\$1,889,817	16%	\$302,371
2034-35 (12)	\$1,414,958	\$474,859	\$1,889,817	12%	\$226,778
2035-36 (13)	\$1,414,958	\$474,859	\$1,889,817	8%	\$151,185
2036-37 (14)	\$1,414,958	\$474,859	\$1,889,817	4%	\$75,593
2037-38 (15)	\$1,414,958	\$474,859	\$1,889,817	0%	\$0
				TOTAL	\$7,181,305

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



It is rare that a merged school district would apply all 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 extra-curricular program can be improved and how the district's strong fiscal health can be ensured over an extended period of time. Therefore, the Incentive Operating Aid is typically divided into three relatively equal priorities.

These priorities are:

1. Using funds to pay for transition costs, program enhancements, and starting new programs. There are always costs that exist when two school districts merge. These costs may include starting new academic programs, starting new extra-curricular programs, buying new uniforms, 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 7.22 that follows shows that \$2,393,529 will have been devoted to this priority over the first fourteen years of the merger.

Table 7.22	
33.33% Incentive Operating Aid	
Year of Merger	Incentive Operating Aid
2023-24 (1)	\$251,950
2024-25 (2)	\$251,950
2025-26 (3)	\$251,950
2026-27 (4)	\$251,950
2027-28 (5)	\$251,950
2028-29 (6)	\$226,755
2029-30 (7)	\$201,560
2030-31(8)	\$176,365
2031-32 (9)	\$151,170
2032-33 (10)	\$125,975
2033-34 (11)	\$100,780
2034-35 (12)	\$75,585
2035-36 (13)	\$50,390
2036-37 (14)	\$25,195
2037-38 (15)	\$0
TOTAL	\$2,393,529

- Using Aid to fund reserves to ensure the long-term fiscal stability of the merged district; assuming an allocation of 1/3 of Incentive Operating Aid to each of the three priorities, \$251,950 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 7.23 that follows shows that \$2,393,529 will have been devoted to this priority over the first fourteen years of the merger.

Table 7.23	
33.33% Incentive Operating Aid	
Year of Merger	Incentive Operating Aid
2023-24 (1)	\$251,950
2024-25 (2)	\$251,950
2025-26 (3)	\$251,950
2026-27 (4)	\$251,950
2027-28 (5)	\$251,950
2028-29 (6)	\$226,755
2029-30 (7)	\$201,560
2030-31(8)	\$176,365
2031-32 (9)	\$151,170
2032-33 (10)	\$125,975
2033-34 (11)	\$100,780
2034-35 (12)	\$75,585
2035-36 (13)	\$50,390
2036-37 (14)	\$25,195
2037-38 (15)	\$0
TOTAL	\$2,393,529

3. Using funds to reduce taxes. In each of the first five years, \$251,950 would be used to reduce the local tax levy. Starting in year six, this amount would decrease as described above. Table 7.24 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 7.24 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
2023-24 (1)	\$988,142,557	\$15,150,048	\$15.33	\$251,950	\$14,898,097	\$15.08	-\$0.25
2024-25 (2)	\$1,007,905,408	\$15,453,049	\$15.33	\$251,950	\$15,201,098	\$15.08	-\$0.25
2025-26 (3)	\$1,028,063,516	\$15,762,110	\$15.33	\$251,950	\$15,510,159	\$15.09	-\$0.25
2026-27 (4)	\$1,048,624,786	\$16,077,352	\$15.33	\$251,950	\$15,825,402	\$15.09	-\$0.24
2027-28 (5)	\$1,069,597,282	\$16,398,899	\$15.33	\$251,950	\$16,146,949	\$15.10	-\$0.24
2028-29 (6)	\$1,090,989,228	\$16,726,877	\$15.33	\$226,755	\$16,500,122	\$15.12	-\$0.21
2029-30 (7)	\$1,112,809,012	\$17,061,415	\$15.33	\$201,560	\$16,859,854	\$15.15	-\$0.18
2030-31 (8)	\$1,135,065,193	\$17,402,643	\$15.33	\$176,365	\$17,226,278	\$15.18	-\$0.16
2031-32 (9)	\$1,157,766,496	\$17,750,696	\$15.33	\$151,170	\$17,599,525	\$15.20	-\$0.13
2032-33 (10)	\$1,180,921,826	\$18,105,710	\$15.33	\$125,975	\$17,979,734	\$15.23	-\$0.11
2033-34 (11)	\$1,204,540,263	\$18,467,824	\$15.33	\$100,780	\$18,367,044	\$15.25	-\$0.08
2034-35 (12)	\$1,228,631,068	\$18,837,180	\$15.33	\$75,585	\$18,761,595	\$15.27	-\$0.06
2035-36 (13)	\$1,253,203,690	\$19,213,924	\$15.33	\$50,390	\$19,163,534	\$15.29	-\$0.04
2036-37 (14)	\$1,278,267,763	\$19,598,202	\$15.33	\$25,195	\$19,573,007	\$15.31	-\$0.02
2037-38 (15)	\$1,303,833,119	\$19,990,166	\$15.33	\$0	\$19,990,166	\$15.33	\$0.00
* Assumes 2% annual increase							

The above table reflects what the property wealth and tax levy, using 2021-22 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 \$15.33 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 \$15.08 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 7.25 below identifies some possible areas in which savings

would be realized should the current Livingston Manor and Roscoe 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 7.25 and will be factored into the summary financial analysis (Table 7.26).

Table 7.25 Potential Areas of Efficiency					
Item	Livingston Manor	Roscoe	Total	Potential Savings	BOCES Aid Lost
BOCES Board Support	\$8,889	\$8,879	\$17,768	\$6,000	\$2,519
District Clerk	\$8,606	\$0	\$8,606	\$0	
BOCES Business Administration	\$142,000	\$139,784	\$281,784	\$80,000	\$33,592
Auditing Services	\$24,206	\$22,575	\$46,781	\$15,000	
Tax Collector	\$6,753	\$2,583	\$9,336	\$1,500	
NYSCOSS Dues/Professional	\$2,000	\$2,000	\$4,000	\$2,000	
Legal Services	\$50,000	\$20,000	\$70,000	\$10,000	
Central Printing and Mailing	\$6,000	\$33,500	\$39,500	\$10,000	
Insurance Services	\$125,000	\$45,000	\$170,000	\$25,000	
BOCES Labor Relations/Personnel	\$7,500	\$1,575	\$9,075	\$1,500	\$630
BOCES Operation of Plant	\$196,300	\$16,942	\$213,242	\$50,000	\$20,995
Facilities Department	\$353,677	\$311,613	\$665,290	\$70,000	
BOCES Teaching-Regular	\$654,563	\$502,436	\$1,156,999	\$50,000	\$20,995
Special Ed Software/Support	\$13,673	\$11,836	\$25,509	\$5,453	
BOCES Library/AV	\$23,207	\$20,141	\$43,348	\$12,000	\$5,039
BOCES CBO/GASB Services	\$5,444	\$5,444	\$10,888	\$5,444	\$2,286
BOCES CBO/Forecast 5	\$25,065	\$23,413	\$48,478	\$15,000	\$6,299
BOCES Learning Technology	\$88,178	\$75,155	\$163,333	\$25,000	\$10,498
BOCES State Aid Planning	\$3,345	\$3,345	\$6,690	\$3,345	\$1,405
BOCES Health & Safety Service	\$6,225	\$6,225	\$12,450	\$6,225	\$2,614
BOCES Cooperative Bidding	\$3,996	\$2,069	\$6,065	\$1,000	\$420
BOCES School Improvement	\$12,275	\$12,275	\$24,550	\$12,275	\$5,154
BOCES Student Services	\$21,030	\$13,024	\$34,054	\$6,000	\$2,519
BOCES Medicaid Support	\$13,043	\$10,326	\$23,369	\$8,000	\$3,359
BOCES Distance Learning Base Fee	\$14,823	\$14,823	\$29,646	\$14,823	\$6,224
BOCES Model Schools	\$13,735	\$13,735	\$27,470	\$13,735	\$5,767
TOTAL	\$1,829,533	\$1,318,698	\$3,148,231	\$449,300	\$130,315

Finally, it is very common to realize significant staff salary and fringe benefit savings in a merger. At the same time, however, it has also been fairly commonplace to level up salaries. Leveling up is the term that is used when staff from the lower paying

district in a merger are compensated on the salary schedule of the higher paying school district in the merger. It should be clearly understood that there is no requirement that this leveling up process occur, nor that the process, if implemented, occur in one year. Often 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 7.26. In preparing this summary, the following factors will be examined:

- Incentive Operating Aid - extra State Aid that the districts would receive by merging. For this summary, we are assuming 33.33% of this Incentive Aid is used to reduce the local property tax levy. Using this amount of Incentive Aid, both Livingston Manor and Roscoe taxpayers would see a reduction from their current property tax rate. It should be noted that the Board of Education of the merged district may choose to apply more or less Incentive Aid to the property tax levy.
- Incentive Building Aid - additional state Building Aid the merged district would receive to assist in paying off their existing building debt.
- Potential staff reductions - positions that could be eliminated as a result of a merger.
- Additional Transportation Aid – additional state Transportation Aid the merged district would receive due to 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 7.25).
- Loss of BOCES Aid - to reflect the loss of BOCES Aid that the merged district would not receive if BOCES services are reduced as a result of budget efficiencies in a merged district.
- Additional transportation expense – estimated cost for additional shuttle bus run to transport students between district buildings. The merged district may choose to use a different transportation model but in recognition of the likelihood of additional transportation costs in a merged district, the estimates provided for a shuttle system are included in the analysis.

- Leveling up salaries - increasing teacher salaries and corresponding benefits between the two existing districts so that all teachers with the same number of years of service and educational degrees/credits will be paid the same salary.

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

1. The savings due to budget efficiencies have been increased annually by 2.5%.
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 2.5% annually.
3. The loss of BOCES Aid has also been increased by 2.5% annually to match the corresponding increase in expense reflected in the budget efficiencies.



Table 7.26 that follows provides a complete look at the financial impact of the merger based on the above assumptions.

Table 7.26 - Summary Financial Analysis for the Merged District (33% Incentive Aid Applied)										
Year	33.3% Incentive Operating Aid	Additional Building Aid	*Annual Staff Reduction & Savings	Additional Transportation Aid	Budget Efficiencies		Loss of BOCES Aid	Additional Transportation Shuttle Costs	*Leveling Up of Teacher Salaries and Benefits	Total
2023-24 (1)	\$251,950	\$51,855	\$1,060,017	\$0	\$449,300		\$130,315	\$200,000	\$312,384	\$1,170,424
2024-25 (2)	\$251,950	\$52,511	\$1,086,517	\$112,000	\$460,533		\$133,573	\$205,000	\$320,194	\$1,304,745
2025-26 (3)	\$251,950	\$44,573	\$1,113,680	\$114,800	\$472,046		\$136,912	\$210,125	\$328,198	\$1,321,814
2026-27 (4)	\$251,950	\$35,237	\$1,141,522	\$117,670	\$483,847		\$140,335	\$215,378	\$336,403	\$1,338,110
2027-28 (5)	\$251,950	\$35,406	\$1,170,060	\$120,612	\$495,943		\$143,843	\$220,763	\$344,813	\$1,364,552
2028-29 (6)	\$226,755	\$35,490	\$1,199,312	\$123,627	\$508,342		\$147,439	\$226,282	\$353,434	\$1,366,371
2029-30 (7)	\$201,560	\$0	\$1,229,295	\$126,718	\$521,050		\$151,125	\$231,939	\$362,270	\$1,333,289
2030- 31(8)	\$176,365	\$0	\$1,260,027	\$129,886	\$534,077		\$154,904	\$237,737	\$371,326	\$1,336,387
2031-32 (9)	\$151,170	\$0	\$1,291,528	\$133,133	\$547,428		\$158,776	\$243,681	\$380,610	\$1,340,193
2032-33 (10)	\$125,975	\$0	\$1,323,816	\$136,461	\$561,114		\$162,746	\$249,773	\$390,125	\$1,344,723
2033-34 (11)	\$100,780	\$0	\$1,356,911	\$139,873	\$575,142		\$166,814	\$256,017	\$399,878	\$1,349,997
2034-35 (12)	\$75,585	\$0	\$1,390,834	\$143,369	\$589,521		\$170,985	\$262,417	\$409,875	\$1,356,033
2035-36 (13)	\$50,390	\$0	\$1,425,605	\$146,954	\$604,259		\$175,259	\$268,978	\$420,122	\$1,362,849
2036-37 (14)	\$25,195	\$0	\$1,461,245	\$150,628	\$619,365		\$179,641	\$275,702	\$430,625	\$1,370,465
2037-38 (15)	\$0	\$0	\$1,497,776	\$154,393	\$634,849		\$184,132	\$282,595	\$441,390	\$1,378,902
TOTAL	\$2,393,529	\$255,071	\$19,008,147	\$1,850,123	\$8,056,815		\$2,336,799	\$3,586,385	\$5,601,647	\$20,038,853
* Assumed 2.5% annual increase										

*Annual Staff Reductions/Savings effective 7/1/23: 4 Elementary Teachers.....	\$473,824
2 Secondary Teachers.....	\$236,912
2.25 Admin/DO Staff.....	\$349,281
	\$1,060,017
Leveling Up Teacher Salary & Benefits.....	<\$312,384>
Net Staffing Savings.....	\$747,633

As can be seen in Table 7.26, approximately \$20,038,853 of additional dollars could be realized by the merged school district over the next fifteen years through additional Aid monies and reduction of expense through operational efficiencies.

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

1. Small school districts considering merger are often eligible for significant amounts of Incentive Operating Aid as noted above for Livingston Manor and Roscoe. However, we do not recommend that all of the additional Incentive Operating Aid be used to reduce taxes. Therefore, in Table 7.26, 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. Livingston Manor has a higher Building Aid ratio than Roscoe. When the higher building aid ratio is applied to the outstanding Roscoe debt, and additional \$255,071 is generated for the newly merged district.

3. Table 7.26 also shows the projected staff savings (8.25 FTE) following a merger as discussed in the staffing chapter of this report effective July 1, 2023.

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

5. BOCES Aid will be adjusted based on the expenses incurred by the newly-merged district as opposed to the BOCES expenses of the two current districts.

6. An additional annual cost (\$312,384 in year one) will be required over fourteen years if teacher salaries are leveled-up. Table 7.26 reflects complete leveling up in year one based on current staffing levels and salaries at the time of the study.

Finally, it is important to examine the impact that the savings noted in Table 7.26 would have on the tax rate in the two districts. To do so, the 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 2023-24.

In calculating the impact on the true tax rate, the following Table 7.27 is developed to show relevant financial factors for the two districts.

Table 7.27 Tax Rate Impact Due to Merger Savings			
Year/Factor	Livingston Manor	Roscoe	Combined
2021 Full Value	\$572,128,217	\$377,643,560	\$949,771,777
2021-22 Tax Levy	\$8,986,480	\$5,573,273	\$14,559,753
2021 True Tax Rate/\$1000	\$15.71	\$14.76	\$15.33
Savings/Revenue noted in Table 7.26 in Year 1 of Merger			\$1,170,424
Local Levy using savings			\$13,389,329
2021-22 Tax rate after using 100% of savings with 33% IOA			\$14.10

The actual true value tax rate for Livingston Manor for the 2021-22 school year was \$15.71 per thousand dollars of full property value; in Roscoe it was \$14.76. If all the projected savings noted in Table 7.26 (\$1,170,424) were used to reduce taxes, it would result in a tax rate on true value of \$14.10 per thousand of full value in the merged district (Reminder: Table 7.27 shows only 33.3% of the additional Incentive Operating Aid the merged district would receive). This would result in a reduction in the current tax rate on true value of \$1.61 (-10.2%) for Livingston Manor residents while Roscoe residents would see a reduction of \$0.66 (-4.5 %) in the current tax rate on true value.

One way to look at the significance of this tax rate reduction is to analyze how many years it would take for the merged district tax rate to reach the current tax rate of each of the two districts. 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 \$14.22. Actual tax rate increases could be more or less than this number. The results of that analysis are shown in Table 7.28 that follows:

Table 7.28		
Time Necessary for Merged District to Reach Current District Tax Rates		
Year	Livingston Manor (Current Tax Rate = \$15.71/\$1000)	Roscoe (Current Tax Rate = \$14.76/\$1000)
2023-24	\$14.10	\$14.10
2024-25	\$14.38	\$14.38
2025-26	\$14.67	\$14.67
2026-27	\$14.96	\$14.96
2027-28	\$15.26	
2028-29	\$15.57	
2029-30	\$15.88	

Table 7.28 above shows that the merged district would begin with a true value tax rate of \$14.10 in 2023-24. Assuming an annual 2% increase in that tax rate, it would take seven years for the Livingston Manor taxpayers to be back to their 2021-22 tax rate of \$15.71 and it would take the Roscoe taxpayers four years to be back to their 2021-22 tax rate of \$14.76. Since Livingston Manor is currently at a higher tax rate than Roscoe, this anticipated reduction in the tax rate in a merged district would be even more profound for the Livingston Manor taxpayers.

To further extrapolate this analysis, Table 7.29 uses the 2021-22 combined property tax levy for Livingston Manor and Roscoe, deducts the year one savings noted in Table 7.26 (\$1,170,424), 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 7.29 Impact of 33% Incentive Operating Aid Plus Additional Savings on Assessed Tax Rates				
Town	2021-22 School Tax Levy using 33.3% of Incentive Aid plus Additional Savings	Merged 2021-22 Tax Rate / \$1000 Assessed	Livingston Manor 2021-22 Actual Tax Rate / \$1000	Roscoe 2021-22 Actual Tax Rate / \$1000
Andes	\$364,196	\$14.10	\$15.71	
Callicoon	\$966,419	\$24.69	\$27.51	\$25.86
Colchester	\$1,471,706	\$476.26	\$530.65	\$498.76
Hardenburgh	\$1,540,935	\$23.50	\$26.18	
Liberty	\$391,632	\$19.58	\$21.82	
Neversink	\$363,841	\$427.19	\$475.97	
Rockland	\$6,205,066	\$23.50	\$26.18	\$24.61
Hancock	\$666,606	\$120.29		\$125.97
Fremont	\$1,418,928	\$22.74		\$23.81
Total	\$13,389,329			

Table 7.29 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 Livingston Manor school district in the Town of Rockland with an assessed value of \$100,000 would see its school taxes decrease from approximately \$2,618 per year to approximately \$2,350, a decrease of \$268 or 10.2%; a similar property located in the Roscoe school district would see its school taxes decrease from approximately \$2,461 to \$2,350, a decrease of \$111 or 4.5%. Another property that might be located in the Livingston Manor school district in the Town of Callicoon with an assessed value of \$200,000 would see its property taxes decrease from approximately \$5,502 to approximately \$4,918, a decrease of \$584 or 10.6%. Using the assumptions in this paragraph, 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 Livingston Manor-Roscoe 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 current 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 Livingston Manor-Roscoe school district could provide tax relief to residents, enhance academic programs, and reserve funds for future use.



Chapter 8

Key Findings and Recommendations

It is not within our province or the purpose of this study to recommend whether Livingston Manor and Roscoe 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 centralization of Livingston Manor and Roscoe. It should also be understood by the reader that none of our recommendations and/or the previously noted assurances are legally binding on the merged district board of education if the centralization occurs, but rather offer a starting point for discussion and policymaking.

FINDINGS	RECOMMENDATIONS
<p><u>Finding 1:</u> Both the Livingston Manor and Roscoe 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> <p><u>Finding 2:</u> It is unlikely that either home-schooled students, those resident students attending elsewhere, and non-resident students attending a merged district will have a significant impact on overall future enrollment patterns. (Tables 2.5, 2.6, & 2.7)</p> <p>Note: These data include pandemic years where enrollment of home-schooled and/or non-public school students may reflect temporary increases.</p>	<p><i>Recommendation 1: A merged Livingston Manor/Roscoe school district should annually update enrollment projections to accurately monitor its student population.</i></p>

<p>Finding 3: The two districts have the same grade level pattern with both districts organized on a Pre-K-6 elementary and a 7-12 secondary structure. (Table 3.1)</p> <p>Finding 4: The teacher and student days are slightly different. Staff days are different in terms of starting and ending times; the Livingston Manor teacher day is 10 minutes shorter than the Roscoe teacher day. The Roscoe students have a student day that is 10 minutes longer than the Livingston Manor students. The student day also begins 25 minutes earlier. (Table 3.2)</p> <p>Finding 5: Livingston Manor has 14 sections of elementary classrooms with an average class size of 13.6; Roscoe has 7 sections of elementary classrooms with an average class size of 15.1. (Table 3.3)</p> <p>Finding 6: A merged elementary school could have 17 sections of elementary classrooms with an average class size of 17.4. (Table 3.4)</p> <p>Finding 7: There are some curricular differences at the elementary level that will have to be resolved should the districts decide to merge. (Table 3.5)</p>	<p>Recommendation 2: <i>If Livingston Manor and Roscoe merge, a new teacher day covering both communities must be negotiated; the district should also consider program, facilities, transportation, staffing, and finances to determine a student day that will work in both communities.</i></p> <p>Recommendation 3: <i>If Livingston Manor and Roscoe merge, 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 Pre-K-6, including special subjects. This committee should have representatives from both districts.</i></p>
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<p><u>Finding 8:</u> In examining grades 3-8 student performance on the New York State ELA and math tests from 2015-16 to 2018-19, there is little significant difference between the two districts. However, it should be noted that it is difficult to make any valid comparisons as the small cohorts of students can cause wide percentage swings from year to year. (Tables 3.6 and 3.7)</p> <p><u>Finding 9:</u> Junior-senior high school course offerings show a solid but somewhat limited academic program for students from both Livingston Manor and Roscoe. Each district has some unique offerings that would benefit students in the other district. (Table 3.8)</p> <p><u>Finding 10:</u> Livingston Manor has fewer than ten students in 39.2% of its secondary course offerings while Roscoe has fewer than ten students in 50% of its classes. (Table 3.10)</p> <p><u>Finding 11:</u> In a merged district, it would be possible to offer all junior-senior high school courses currently available in both districts and reduce some staff positions, while maintaining reasonable (maximum of 22 students) class sizes. (Table 3.11)</p> <p><u>Finding 12:</u> In addition to offering all of the courses currently available in both high schools and keeping maximum class sizes at 22, a merged high school would have the opportunity to offer even more elective courses. (Table 3.11)</p> <p><u>Finding 13:</u> In examining student performance on the New York State Regents exams and in looking at graduation statistics, there is considerable similarity across the two districts although the Roscoe graduation rate has been higher than Livingston Manor for the past three years. (Tables 3.14 and 3.15)</p>	<p><i>Recommendation 4: In a merged district, the Board of Education and administration should attempt to provide all of the high school courses now being offered in both districts, assuming sufficient enrollments.</i></p> <p><i>Recommendation 5: In a merged district, the Board of Education and administration should attempt to develop more elective courses for students at the high school level.</i></p>
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<p>Finding 14: Secondary students in both districts have a solid but somewhat limited array of interscholastic and extra-curricular activities from which to choose. (Tables 3.16 & 3.17)</p>	<p>Recommendation 6: <i>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, assuming sufficient participation.</i></p> <p>Recommendation 7: <i>In a merged district, the Board of Education and administration should attempt to develop more extra-curricular opportunities for students at the secondary level, assuming sufficient participation.</i></p>
<p>Finding 15: The percentage and placement of special education students is somewhat similar the two districts. (Table 3.18, 3.19, & 3.20)</p>	<p>Recommendation 8: <i>If merged, a new Committee on Special Education and Pre-School Committee on Special Education should be appointed. These new committees should contain approximately equal representation from each of the previous district's committees. A district philosophy and priorities for special education instruction should be identified by this committee.</i></p>

<p><u>Finding 16:</u> Both school buildings are more than 80 years old; the Livingston Manor building has 100,383 square feet (43 full size classrooms) while the Roscoe building has 68,270 square feet (32 full size classrooms) (Tables 4.1-4.3)</p> <p><u>Finding 17:</u> Both school districts have done a good job of maintaining their school facilities; approximately \$70 million worth of work must be considered for both buildings in the future. (Table 4.4)</p> <p><u>Finding 18:</u> In terms of supporting an interscholastic athletic program, the athletic facilities are better in Livingston Manor. (Table 4.6)</p> <p><u>Finding 19:</u> Neither the Livingston Manor nor the Roscoe facilities offer adequate space to house existing programs following a merger; however, using both buildings will provide adequate space to house all students. (Table 4.7)</p>	<p><i>Recommendation 9: If a merger occurs, the elementary school housing either grades Pre-K-6 should be located in the current Roscoe building; all students in grades 7-12 should attend the current Livingston Manor building.</i></p>
<p><u>Finding 20:</u> Both districts contract with Rolling V for transportation services.</p> <p><u>Finding 21:</u> While out of district runs may be longer, the longest bus run in each district currently is approximately one hour. (Tables 5.2 & 5.4)</p> <p><u>Finding 22:</u> Both districts employ a single bus run daily to transport students to and from school.</p> <p><u>Finding 23:</u> A two tier routing system is not viable in a merged district.</p> <p><u>Finding 24:</u> Whether through a shuttle system or extension of current bus routes, there will be some additional costs incurred, much of which will be eligible for transportation aid.</p>	<p><i>Recommendation 10: If a merger occurs, a transportation plan must be finalized for getting the current Roscoe secondary students to Livingston Manor and the current Livingston Manor elementary students to Roscoe.</i></p>

<p><u>Finding 25:</u> Livingston Manor has 108 employees, 55 of whom are teachers; Roscoe has 66 employees, 35 of whom are teachers. (Table 6.1)</p> <p><u>Finding 26:</u> Aside from the salary schedules, the teacher contracts in the two districts are fairly similar. (Table 6.2)</p> <p><u>Finding 27:</u> If teacher salaries are leveled-up to a commonly developed salary schedule containing the best aspects of both current salary schedules, the cost for the merged district would be an additional \$240,295 plus \$72,089 in related fringe benefits or a total cost of \$312,384. (Table 6.6)</p>	<p><i>Recommendation 11: 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.</i></p>
<p><u>Finding 28:</u> Staff efficiencies would occur if the districts merge. It is estimated that four fewer elementary school teachers and two secondary teachers would not be needed after a merger. This reduction by attrition would result in savings of approximately \$710,736 in teacher salaries and benefits. (Table 6.16)</p> <p><u>Finding 29:</u> Should a merger occur, three fewer district office staff would be required resulting in a savings of approximately \$230,950. (Table 6.16)</p> <p><u>Finding 30:</u> Because some duplicate inter-scholastic sports coaching salaries would be eliminated at the same time that new sports/teams might be added, no financial impact is calculated with respect to the athletic program.</p> <p><u>Finding 31:</u> 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.</p>	<p><i>Recommendation 12: Should a merger occur, the Board of Education should define the staffing structure for the merged district at the earliest possible date.</i></p> <p><i>Recommendation 13: Should a merger occur, the Board of Education should identify a new support staff bargaining unit and negotiate a new contract for all related staff..</i></p>

<p><u>Finding 32</u>: Both districts have had the consistent support of their respective communities for budget proposals presented. This is an indicator of a community’s support for its schools. (Table 7.1)</p> <p><u>Finding 33</u>: Livingston Manor has more assets and fund balance than Roscoe. (Table 7.2)</p> <p><u>Finding 34</u>: Both districts purchase services from Sullivan County BOCES annually. (Table 7.5)</p> <p><u>Finding 35</u>: The operating expenses per student in Livingston Manor and Roscoe are quite similar. (Table 7.7)</p> <p><u>Finding 36</u>: State Aid per student is slightly greater in Livingston Manor but has been generally similar in the two districts over the past 5 years. (Tables 7.10 & 7.11)</p> <p><u>Finding 37</u>: While the total full value property wealth is slightly higher in Livingston Manor, the districts are quite similar. (Tables 7.13)</p> <p><u>Finding 38</u>: The total local tax levy is greater in Livingston Manor (commensurate with the larger student enrollment), but annual levy increases have been consistently similar in the two districts. (Tables 7.15 & 7.16)</p> <p><u>Finding 39</u>: The 2021-22 true value tax rate is \$15.71 per thousand in Livingston Manor and \$14.76 per thousand in Roscoe. (Table 7.17)</p> <p><u>Finding 40</u>: Livingston Manor has \$0 in outstanding capital debt but will be receiving building aid payments through 2033. Roscoe has \$1,822,994 (local share = \$126,837) outstanding capital debt that will be retired in 2029. Should the districts merge, it is estimated that this debt would be reduced by \$255,071 with additional Building Aid available to merged districts. (Tables 7.18 & 7.19)</p>	<p><i>Recommendation 14: 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.</i></p> <p><i>Recommendation 15: 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.</i></p>
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<p><u>Finding 41:</u> A merged district would receive \$7,181,305 in Incentive Operating Aid over a fourteen-year period, \$755,927 for each of the first five years of the merger. (Table 7.21)</p> <p><u>Finding 42:</u> 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 \$20,038,853 for the first fourteen years after a merger. (Table 7.26)</p> <p><u>Finding 43:</u> Using 33.3% of the Incentive Operating Aid and the other savings outlined in Finding 42, it is estimated that the true value tax rate for the merged district in the first year would be \$14.10 per thousand, a reduction of \$1.61 per thousand in Livingston Manor and a reduction of \$0.66 per thousand in Roscoe. (Table 7.27)</p> <p><u>Finding 44:</u> Using the estimates contained in this report, it would take Livingston Manor seven years and Roscoe four years to be back to their current tax rates, assuming an annual tax rate increase of 2%. (Table 7.28)</p> <p><u>Finding 45:</u> Tax rates on assessed value would decrease in all the towns located in either of the school districts. (Table 7.28)</p>	
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