



Consolidation Study Final Report
Glens Falls City School District
and
Abraham Wing Common School District



Prepared by

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October 2012



**This report was prepared with funds provided by the New
York State Department of State under the Local
Government Efficiency Grant Program**



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Acknowledgements

A study with this purpose and magnitude could not have been accomplished without the support and cooperation of many individuals. We would first like to express our appreciation to the members of the Abraham Wing and Glens Falls City boards of education, as well as superintendents Ella Collins, Paul Jenkins, and John Godfrey. Strong district leadership is not afraid to ask important yet tough and sometimes controversial questions—that is what these district leaders have done when commissioning this study.

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

Abraham Wing Committee Members

Peter Accardi
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The New York State Department of State graciously provided the funding for this study and deserves the gratitude of all involved as does State Senator Betty Little who represents both school districts and advocated on their behalf to secure this financial support. We also wish to recognize Larry Schoen in the Bureau of Biometrics at the New York State Health Department for providing current live birth data so we could complete



our enrollment projections. Finally, we need to express our gratitude to Suzanne Spear at the New York State Education Department. Ms. Spear has offered us direction and provided critical information that ensures we have complied with all Department requirements for a study of this nature. As always, she continues to advocate for quality work that will benefit all school children in New York.

To these and all other individuals who assisted us in bringing this study to a successful conclusion, we offer our deepest gratitude. If we have overlooked anyone that was supportive in our work, we apologize; but understand we are grateful nonetheless.

William D. Silky

Alan D. Pole

Jessica Cohen

October 2012



Chapter 1

Background

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

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

Another challenge facing school districts in New York State is one of resources. As districts strive to provide more for their students, financial challenges continue to grow in our nation and in New York State in particular. Our national economy is more precarious than it has been in decades. Our state budget is in dire straits facing significant deficits in the future. Radical cuts in state and federal aid to school districts have been made for the 2011-12 and 2012-13 school years. A recently enacted tax cap further limits the ability of school districts to raise local revenues to fund their schools. It is clearly time for courageous school leaders to begin discussions about doing business differently.

Consideration of consolidating the Glens Falls City School District and the Abraham Wing Common School District is not new. There have been several unsuccessful attempts in the past to join the two districts. Abraham Wing maintains a kindergarten through sixth grade program and regularly contracts with the Glens Falls City School District for the education of its secondary (grades 7-12) students. In the spring of 2012 the boards of education in both school districts once again entered into discussions on the secondary tuitioning arrangement for the upcoming 2012-13 school year. One result of these discussions was an understanding that the Abraham Wing



Board of Education would agree to accept a previously awarded state grant to again study consolidation of the district with the Glens Falls City School District.

The districts selected Castallo and Silky-*Education Consultants* from Syracuse to conduct the study. Castallo and Silky has conducted more than twenty school district merger studies prior to this investigation. In late spring 2012, each board of education identified members of their respective school communities 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 with their school district communities.

The study began in earnest in June 2012 with an initial meeting of the Advisory Committee. This report represents the culmination of our work and offers an overview of each district in the essential areas of operation when a consolidation is being considered: enrollment and enrollment projections, program (academic, co-curricular, and extra-curricular), facilities, transportation, staffing, and finances. This report also contains our recommendations for consideration by the Glens Falls City School District Board of Education should a consolidation be approved by the residents of Abraham Wing and the Glens Falls Board of Education.

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

Program and Enrollment

- What are the historical enrollment 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 consolidate today?
- How would consolidation affect elementary class size?
- What effect would consolidation have on elementary special education programs, both on-site and those offered through other organizations?

Facilities and Transportation

- What is the status of each district's transportation program?
- What policies in each district govern transportation and how are they the same/different?



- What transportation policies would govern a consolidated district?
- 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?

Staffing

- What would happen with disparate pay scales, specifically for the Abraham Wing employees?
- What major provisions exist in present contracts and how do they compare? Are there significant language differences in contracts? What impact might any differences hold for the Abraham Wing employees?
- What might be the administrative structure in a consolidated 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/transition costs, tax reduction or stabilization, 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?
- How much additional building aid would a consolidated district receive on current indebtedness?
- Other than staffing, are there other areas of efficiency in the districts' budgets that would be realized if a consolidation occurs? If so, what areas and approximately how much money would this save the consolidated district?
- What considerations should be placed in the financial plan to assure the new district will see long-term benefits from additional state aid?

In conducting this study, we examined data from the 2010-11 and, in some cases, the 2011-12 school years. The study took a “snapshot” of the conditions that existed in Abraham Wing and Glens Falls at those points in time. This report is written with a clear understanding that things will change. As school leaders look to the future, they can use



this study as a starting point but will have to adjust as a result of economic conditions and increased demands from the state.

The Abraham Wing Common School District and the Glens Falls City School District are both located within the City of Glens Falls limits. The City of Glens Falls is situated just outside of the 6-million acre Adirondack Park and is located about 45 minutes north of Albany on Interstate 87. The City of Glens Falls is home to a diverse business community that includes national and multinational corporations including Glens Falls National Bank and Trust Company, Boston Scientific, C.R. Bard, Finch Paper L.L.C., and Ames Goldsmith.

The school districts' history began during the early 1800's when there were three one-room schoolhouses located in Glens Falls. Thirty years after New York State permitted the consolidation of small school districts, Glens Falls, in 1881 decided to combine the small school districts to form the consolidated Union Free School District No. 1. However, one of the three districts in the city elected not to become part of the Union Free School District No. 1 when it was formed in 1881. It remained independent and is still in existence today as the Abe Wing Common School District, named for a founder of Glens Falls.

Table 1.1 provides comparable demographic information about the study districts.



Table 1.1 Background Information on the Study Districts		
	<i>Glens Falls</i>	<i>Abe Wing</i>
Board of Education (year of term expiration)	Dr. Anna Poulos, President (2016) Matthew Conrick, Vice President (2016) Shirley Berger (2015) Kathleen Burton (2017) Peter Casertino (2014) James Clark (2013) Sonny McTiernan (2015) Kevin Rosa (2017) Suzanne Spector-Tougas (2014)	Michael Bush, President (2014) Daniel Moses (2015) Lorrie Graves (2013)
Superintendent	Paul Jenkins	Ella Collins (retired 6/30/12) John Godfrey (started 7/1/12)
2011-12 Enrollment	2,050	169
Area of District	4 square miles	1 square mile
BOCES	Washington-Saratoga-Warren- Hamilton	Washington-Saratoga-Warren- Hamilton
Transportation Aid Ratio	.707	.766
BOCES Aid Ratio	.627	.614
Combined Wealth Ratio	.689	.567
Full Value Tax Rate 2011-12	\$16.81	\$12.46
Grade Level Configurations (# of schools)	Pre-K-4 (3), 5-8 (1), 9-12 (1)	K-6
% of Attendance	94%	94.6%
Eligible for Free Lunch	27%	66%
Eligible for Reduced Price Lunch	7%	11%
White	91%	88%
African American	5%	1%
Hispanic	2%	1%
Asian/Native Hawaiian	1%	1%
Multiracial	1%	9%

Upon completion of the merger study, it will be reviewed by the State Education Department. Following SED approval 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.

This merger study has been about the consolidation of the Abraham Wing Common School District into the Glens Falls City School District. In a consolidation involving a city school district, the city district annexes the common school district and the city district encompasses the entire property of the two school districts being merged. The city board of education remains intact and the common school district's board of education is dissolved.

Upon completion of the study, the Abe Wing School District Board of Education will schedule an advisory referendum for the community regarding consolidating with the Glens Fall City School District. If this advisory/straw vote is approved by the Abe Wing community, then a final and binding consolidation vote will be held. If this final consolidation vote is approved by the voters in Abe Wing, then the Glens Falls City Schools Board of Education must pass a resolution indicating their consent to the consolidation as well. If the city school board consents, then the Commissioner of Education will issue an order consolidating the districts and the consolidation will become effective on July 1, 2013. Following a successful merger vote, the Glens Falls Board of Education becomes the governing entity of the consolidated district.

Should the vote not receive majority voter approval in Abe Wing, the consolidation vote fails and the two school districts remain in their current status. Within a year and a day, a second vote on reorganization may be held.

A consolidated city school district inherits all of the property of the previous common school district. The Superintendent in the city school district then serves as the superintendent for the consolidated district. However, existing contractual obligations for the sitting superintendent in the common school district must be honored by the city school district board of education

All merged school districts come into formal operation on July 1 of a given year. The consultants are quite confident that, should a consolidation take place, the steps outlined above can be accomplished for a new school district to be formed by July 1, 2013.



Chapter 2

Enrollment History and Projections

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

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

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

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

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

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



Since estimating births introduces a possible source of error into the model, enrollment projections are most accurate when existing data on live residential births can be used. Live birth data is currently available from the New York State Department of Health for both school districts from 2002 through 2010. Enrollment projections are therefore most accurate for five years into the future for the elementary grades.

The methodology used in this study was an extrapolation of kindergarten enrollment cohorts from live birth data from the two school districts. Live birth data for Abraham Wing and Glens Falls from 2002-2010 is shown in the following table:

Calendar Year	Abe Wing	Glens Falls	Total
2002	33	204	237
2003	51	163	214
2004	36	169	205
2005	30	177	207
2006	28	195	223
2007	34	182	216
2008	33	191	224
2009	39	186	225
2010	35	197	232

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 enrollments for Glens Falls and Abraham Wing can now be projected through the 2015-16 school year. Tables 2.2 and 2.3 on the following pages present the projected enrollments for both of the study districts. **NOTE: It is important to point out that column totals of projected K-12 students may not equal the sum of the column (perhaps off by one or two students) due to rounding errors created by the survival ratios.**



Grade	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
Birth Data		33	51	36	30	28	34	33	39	35	34	34	34
Pre-K	0	0	3	0	0	0							
K	28	32	33	35	30	30	32	31	36	33	36	32	32
1	20	27	30	37	32	27	29	31	30	35	32	35	31
2	24	24	21	26	29	26	24	26	27	26	31	28	31
3	23	24	23	23	25	27	26	24	25	27	26	31	28
4	22	21	26	23	22	24	27	25	23	25	26	26	30
5	15	26	21	30	23	19	25	28	26	24	26	28	27
6	13	14	26	19	22	16	16	21	24	22	21	22	23
Total K-6	145	168	180	193	183	169	178	185	192	193	199	201	202

NOTES: (1) In 2010-11 the district also recorded 8 elementary ungraded students; (2) From 2016-17, live birth data is an estimate based on the average of the previous five years. The 2011 birth data will not be available until August 2012.

Grade	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
Birth		204	163	169	177	195	182	191	186	197	190	190	190
Pre-K	0	0	48	48	52	36							
K	159	159	159	174	162	155	164	172	167	177	171	171	171
1	123	145	153	150	180	143	147	155	163	158	168	162	162
2	151	114	147	167	149	148	139	142	150	158	154	163	157
3	136	146	106	144	160	146	143	133	137	145	152	148	157
4	143	132	135	113	143	148	142	139	130	134	141	148	144
5	172	133	118	125	123	142	143	138	134	126	129	136	143
6	168	187	142	140	140	121	155	156	150	146	137	141	149
7	225	179	193	171	157	159	135	172	173	167	163	152	156
8	199	232	179	200	177	149	161	136	174	175	168	164	154
9	249	229	253	213	231	191	169	182	154	197	198	191	186
10	214	241	194	231	188	187	169	149	161	136	174	175	169
11	212	196	200	181	213	170	168	152	134	145	123	157	158
12	238	198	178	196	175	191	159	158	143	126	136	115	147
Total K-	2389	2291	2157	2205	2198	2050	1992	1984	1970	1989	2013	2023	2052
K-6 Total	1052	1016	960	1013	1057	1003	1032	1035	1032	1044	1051	1068	1082
7-12	1337	1275	1197	1192	1141	1047	961	949	939	946	962	955	970
7-8 Total	424	411	372	371	334	308	295	308	347	342	331	317	310
9-12	913	864	825	821	807	739	665	641	592	604	631	638	660

NOTES: (1) 2008-09 also listed 16 ungraded elementary students; 2009-10 shows 27 ungraded elementary students; 2010-11 listed 5 ungraded elementary students and 10 ungraded secondary students; (2) From 2016-17 the live births are the average of the previous five years; actual 2011 live birth data will not be available until August 2012.



Since 2006-07, Abraham Wing's K-6 enrollment has increased slightly (145 students in 2006-07 and 193 students in 2009-10) and then decreased slightly (193 students in 2009-10 and 169 students in 2011-12). Glens Falls City School District K-12 enrollment on the other hand has been declining over the same time period (2389 students in 2006-07 to 2050 in 2011-12; a 14% drop). Glens Falls' pattern is not unusual for upstate New York school districts. On the other hand, Glens Falls' K-6 enrollments experienced less of an overall decline going from 1052 to 1003 students over the same six-year period.

Projections for Abraham Wing show a slow but steady increase in K-6 student population over the next seven-year period (193 by 2015-16; 202 by 2018-19). The City School district is projected to see a continued K-12 decline over the next five years and then a slight increase so that by 2018-19 it should have approximately 2052 students, nearly the same total number of students as it educated in 2011-12, 2050. The Glens Falls City K-6 enrollment however will likely increase from 1003 students in 2011-12 to 1082 in 2018-19.

Should the districts decide to consolidate, Table 2.4 shows the projected enrollment of the merged district. The projected K-12 enrollment of a consolidated district will be 2,173 in 2012-13 and is projected to rise by 2018-19 to 2,255 students. Looking only at the K-6 enrollment tells us that after a consolidation the student base will rise from 1,212 in 2012-13 to 1,285 (6%) by 2018-19.



Table 2.4
Combined Enrollment Projections K-12

Grade	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Birth	216	224	225	232	224	224	224
K	196	203	203	210	203	203	203
1	176	186	193	193	200	197	193
2	163	169	177	184	185	191	188
3	169	157	162	172	178	179	185
4	169	164	153	159	167	174	174
5	168	166	160	150	155	164	170
6	171	177	174	168	158	163	172
7	135	172	173	167	163	152	156
8	161	136	174	175	168	164	154
9	169	182	154	197	198	191	186
10	169	149	161	136	174	175	169
11	168	152	134	145	123	157	158
12	159	158	143	126	136	115	147
Total K-12	2173	2171	2188	2182	2208	2225	2255
Total K-6	1212	1222	1222	1236	1246	1271	1285
Total 7-12	961	949	939	946	962	954	970

NOTE: (1) The secondary projections (grades 7-12) are based on the assumption that in previous years, students tuitioned to Glens Falls City School District had been counted in the district's BEDS reports to New York State, (2) Due to rounding errors there may be a difference of 1-4 students in totals as compared to individual district sums.

Today, a growing number of parents have chosen to educate their children at home. Some school districts have a large number of these “home-schooled children” and should their 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 Glens Falls and Abraham Wing.



Table 2.5		
Number of Home Schooled Students from 2007-08 to 2011-12		
Year	Glens Falls	Abe Wing
2007-08	27	4
2008-09	25	2
2009-10	30	2
2010-11	25	0
2011-12	29	0
AVERAGE	27.2	1.6

The number of home-schooled children in Glens Falls City has ranged from 25 to 30 over the past five years. In Abraham Wing there have been some years when no families educate their children at home.

Table 2.6			
Non-Public School Students from Glens Falls City School District			
Year	Non-Public School		
	King School	St. Mary's	Spa Catholic
2009-10	NA	38	NA
2010-11	NA	48	NA
2011-012	13	31	6
AVERAGE	NA	39	NA

The number of district resident students who attended non-public schools is sometimes an important consideration when projecting future enrollments, especially if there is a large number of students and there is the possibility of one or more of the non-public schools closing with students returning to the public school system. As table 2.6 above illustrates, Glens Falls City has only one major non-public school (St. Mary's Roman Catholic School) that enrolls a significant number of city students from year to year. This number seems to be holding quite steady over the past four years.

In conclusion, the projected student enrollments have not required adjustment to account for any returning students such as home schooled or non-public school students.



Consequently, the projected enrollment numbers in Tables 2.2, 2.3, and 2.4 are best estimates to guide this study.

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Chapter 3

Instructional Program

The grade configuration of school districts varies from one district to another. Research on grade configuration is inconclusive as to the one best arrangement. In a study of this sort, it is important to begin by describing the existing grade organization of the two districts. As can be seen from Table 3.1, Glens Falls City School District educates students in grades K-12 while Abraham Wing is a K-6 Common School District. The Abraham Wing Board of Education has an annual contract with several school districts to accept its students in on a tuition basis for secondary schooling. The majority of these students go to the Glens Falls City School District.

Table 3.1	
Grade Configurations of the Study Districts	
Glens Falls	Abraham Wing
Elementary---K-4	Elementary---K-6
Middle School---5-8	Students in grades 7-12 are tuitioned to neighboring school districts, the majority attending Glens Falls City School District Middle and High School.
High School-9---12	

We now turn our attention to the instructional program in the study districts. Since Abe Wing does not conduct a secondary program, the following section will only summarize the overview of the K-6 program in each of the two study districts. It is assumed that parents in the Abraham Wing Common District have an in depth understanding of the Glens Falls City School District middle and high school programs since the district tuitions its students to Glens Falls.

The best place to start describing the instructional program of any school or school district is with an overview of the instructional day. As the following table illustrates, the two districts have somewhat different school days for their elementary students. The student day in Glens Falls' elementary schools is ten minutes longer each day and starts ten minutes earlier than the student day in Abe Wing. For grades 5 and 6, since the Glens Falls City District instructs its students at the Middle School while the Abraham Wing District keeps its 5th and 6th graders in the elementary school, it is important to look at the student days for these grades separately. Regardless of the day of

the week, fifth and sixth graders in Glens Falls Middle School have a longer day than those students in the Abe Wing Elementary School.

Table 3.2 Elementary School Schedules				
	Glens Falls		Abraham Wing	
K-4 Staff Start	8:10	6 hrs. 40 min. (MWF) 7 hrs. 5 min. (TTh)	8:00	7 hrs.
K-4 Staff End	2:50 (MWF) 3:15 (TTh)		3:00	
Grade 5 Staff Start	8:18	6 hrs. 45 min. (MWF)		
Grade 5 Staff End	3:03 (MWF) 3:23 (TTh)	7 hrs. 5 min. (TTh)		
Grade 6 Staff Start	8:28	6 hrs. 35 min. (MWF)		
Grade 6 Staff End	3:03 (MWF) 3:33 (TTh)	7 hrs. 5 min. (TTh)		
K-4 Student Start	8:20	6 hrs. 25 min.	8:30	6 hrs. 15 min.
K-4 Student End	2:45		2:45	
Grade 5 Student Start	8:23	6 hrs. 30 min. (MWF)		
Grade 5 Student End	2:53 (MWF) 3:23 (TTh)	7 hrs. 0 min. (TTh)		
Grade 6 Student Start	8:23	6 hrs. 40 min. (MWF)		
Grade 6 Student End	3:03 (MWF) 3:33 (TTh)	7 hrs. 10 min. (TTh)		

NOTE: (1) For Glens Falls fifth and sixth teachers, the above times represent the official start times as per the teacher contract with the district. The fifth and sixth grade staff times vary due to contractual reasons. (2) While it appears that the Glens Falls sixth grade student day begins prior to the teacher day, in fact the students enter the building at 8:23 with teachers supervising their arrival, but the official start of the day—the Advocacy period—starts at 8:28.

Staff in the two study districts also have somewhat different work days. On Mondays, Wednesdays and Fridays in Glens Falls, the elementary teacher day is 6 hours, 40 minutes. On Tuesday and Thursdays it is 7 hours, 15 minutes. In Abraham Wing, the staff day is seven hours long every day. Comparing the teacher day at grades 5 and 6 in Glens Falls Middle School to the staff day for fifth and sixth grade teachers in Abe Wing, three days of the week the Glens Falls teachers have a longer day but the other two days

of the week it is slightly shorter. Consequently, if the districts were to merge there would have to be discussion on how to make the school days more alike for students and staff. However, we do not see this as a major obstacle.

Table 3.3 presents a summary of the elementary school sections and average class size of each section. Once again it is important to note that grades 5 and 6 in Glens Falls are housed in its middle school.

Table 3.3 Elementary Sections/Section Sizes 2011-12					
Grade Level	Glens Falls		Abe Wing		Statewide Average 2009-10
	# Sections	Section Sizes ¹	# Sections	Section Sizes ²	
Pre-K	2	18, 18			18.4
K	8	16, 19, 18, 19, 18, 20, 16, 19	2	17, 17	20.7
Grade 1	8	20, 17, 15, 19, 21, 15, 16, 16	2	12, 12	21.8
Grade 2	8	16, 19, 17, 19, 21, 18, 17, 17	2	12, 12	20.8
Grade 3	8	16, 16, 17, 21, 20, 20, 15, 16	1	22	21.5
Grade 4	7	19, 20, 20, 21, 22, 23, 19	1	22	22.2
Grade 5	6	23, 25, 24, 22, 22, 21	1	18	22.8
Grade 6	4	22, 23, 23, 24	1	14	19.0
Spec Ed	9	12, 14, 4, 10, 5, 6, 8, 8, 5	1	6	

NOTES: (1) Elementary class size is addressed in the Glens Falls Teachers' contract. The language states, "The purpose of this article is to establish a 'range' of the number of students in the class areas identified. The ranges, which are inclusive, include a desirable minimum to a practical maximum. Kindergarten and grade 1: 20-27; grades 2-5: 22-29." (2) Class sizes guidelines for Abraham Wing are contained in teacher contract language and state "If, on October 1 of any school year, the number of students in a teacher's class exceeds 27 in grades K-2 and 29 in grades 3-6, the District will assign at least one teacher aide or teaching assistant to such class." The district is committed to keeping class sizes small in the primary grades. As students transition to the intermediate grades ELA and math classes are split between two teachers if the numbers warrant such a split. (3) Glens Falls sixth grade actually had four core teacher sections, but divided the students into five homerooms that included a Skills teacher.

Examining the data in Table 3.3 tells us that Glens Falls City School District, with its three elementary schools, has many more sections of each grade level as expected. In the primary grades (K-3) there were eight sections of each grade while in grades 4-6 there were either six or seven sections per grade in 2011-12. Abraham Wing had either one or two sections of its grades K-6. The average size of each section at most grade levels is quite comparable across the two districts except at grades 1 and 2 this past year; Abraham

Wing’s section sizes were significantly smaller than those in Glens Falls. Both districts elementary class sizes compare very favorably with most recent statewide averages.

The heart of every school’s instructional program is its core academic curriculum. Table 3.4 summarizes the elementary curriculum in both study districts.

Table 3.4 Elementary Curriculum		
Curricular Area	Glens Falls	Abraham Wing
ELA	<ul style="list-style-type: none"> • Fountas and Pinnell Benchmark Assessments • DIBELS Literacy Assessment Screening K-2 • Foundations K-2 • Words Their Way gr. 3-4 • Guided Reading and leveled books 	<ul style="list-style-type: none"> • Houghton Mifflin (2006) • Trade books • Saxon Phonics • LindaMood • Writing exercises
Math	<ul style="list-style-type: none"> • Pearson EnVisions Math 	<ul style="list-style-type: none"> • Saxon Math (2012)
Science	<ul style="list-style-type: none"> • Monroe BOCES ESP Science Kits 	<ul style="list-style-type: none"> • McGraw Hill (2002)
Social Studies	<ul style="list-style-type: none"> • District made resources K-3 aligned with CCSS • MacMillan/McGraw Hill-New York Adventures in Time and Place gr. 4 	<ul style="list-style-type: none"> • MacMillan/McGraw Hill (2009)

As the table illustrates, there is considerable difference in the core curriculum materials used in the two elementary programs. In nearly all school districts with multiple buildings housing the same grades, it is emphasized that a common instructional program be used at each grade level. This ensures continuity for students whose families relocate in the district either during or between academic years and guarantees that regardless which school a child attends s/he will get a comparable education. Following a consolidation of Abraham Wing into the city school district, this discrepancy should be rectified.

In addition to the core curriculum, each elementary school offers special area subjects to provide a well-rounded education to its students. As Table 3.5 illustrates, the core elementary special subjects (art, music and physical education) are taught in each district, however the amount of time students get per week varies considerably between

districts. Also of note is the fact that instrumental music begins at fourth grade in both of the districts.

Table 3.5 Elementary Special Area Subjects				
Special Area Subject	Glens Falls ¹			Abraham Wing ⁶
	<i>Big Cross</i>	<i>Kensington Road</i>	<i>Jackson Heights</i>	
Music	<ul style="list-style-type: none"> • Gr. K: 1/40 min. • Gr. 1: 1/40 min • Gr. 2: 1/40 min. • Gr. 3: 2/40 min. • Gr. 4: 2/40 min.⁴ 	<ul style="list-style-type: none"> • Gr. K: 1/40 min. • Gr. 1: 1/40 min. • Gr. 2: 1/40 min. • Gr. 3: 2/40 min. • Gr. 4: 2/40 min. 	<ul style="list-style-type: none"> • Gr. K: 1/40 min. • Gr. 1: 1/40 min. • Gr. 2: 2/40 min. • Gr. 3: 2/40 min. • Gr. 4: 2/40 min. 	<ul style="list-style-type: none"> • Gr. K: 2/30 min. • Gr. 1: 2/30 min. • Gr. 2: 2/30 min. • Gr. 3: 2/30 min. • Gr. 4: 2/30 min. • Gr. 5: 2/30 min. • Gr. 6: 2/30 min.
Art	<ul style="list-style-type: none"> • Gr. K: 2/40 min. • Gr. 1: 2/40 min. • Gr. 2: 2/40 min. • Gr. 3: 1/40 min. • Gr. 4: 1/40 min. 	<ul style="list-style-type: none"> • Gr. K: 2/40 min. • Gr. 1: 2/40 min.³ • Gr. 2: 2/40 min. • Gr. 3: 1/40 min. • Gr. 4: 1/40 min. 	<ul style="list-style-type: none"> • Gr. K: 2/40 min. • Gr. 1: 2/40 min. • Gr. 2: 1/40 or 45 min.⁵ • Gr. 3: 1/40 min. • Gr. 4: 1/40 min. 	<ul style="list-style-type: none"> • Gr. K: 1/35 min. • Gr. 1: 1/35 min. • Gr. 2: 1/35 min. • Gr. 3: 1/30 min. • Gr. 4: 1/40 min. • Gr. 5: 1/40 min. • Gr. 6: 1/40 min.
Physical Education	<ul style="list-style-type: none"> • Gr. K: 2/40 min. • Gr. 1: 2/40 min. • Gr. 2: 2/40 min. • Gr. 3: 2/40 min. • Gr. 4: 2/40 min. 	<ul style="list-style-type: none"> • Gr. K: 2/40 min. • Gr. 1: 2/40 min. • Gr. 2: 2/40 min. • Gr. 3: 2/40 min. • Gr. 4: 2/40 min. 	<ul style="list-style-type: none"> • Gr. K: 2/40 min. • Gr. 1: 2/40 min. • Gr. 2: 2/40 min. • Gr. 3: 2/40 min. • Gr. 4: 2/40 min. 	<ul style="list-style-type: none"> • Gr. K: 3/35 min. • Gr. 1: 3/35 min.⁷ • Gr. 2: 3/35 min. • Gr. 3: 3/40 min. • Gr. 4: 3/40 min. • Gr. 5: 3/40 min. • Gr. 6: 3/40 min.

**Table 3.5 Continued
Elementary Special Area Subjects**

Special Area Subject	Glens Falls ¹			Abraham Wing ⁶
	<i>Big Cross</i>	<i>Kensington Road</i>	<i>Jackson Heights</i>	
Library ²	<ul style="list-style-type: none"> • Gr. K: 1/40 min. • Gr. 1: 1/40 min. • Gr. 2: 1/40 min. • Gr. 3: 1/40 min. • Gr. 4: 1/40 min. 	<ul style="list-style-type: none"> • Gr. K: 1/40 min. • Gr. 1: 1/40 min.³ • Gr. 2: 1/40 min. • Gr. 3: 1/40 min. • Gr. 4: 1/40 min. 	<ul style="list-style-type: none"> • Gr. K: 1/40 min. • Gr. 1: 1/40 min. • Gr. 2: 1/40 min. • Gr. 3: 1/40 min. • Gr. 4: 1/40 min. 	<ul style="list-style-type: none"> • Gr. K: 2/30 min. • Gr. 1: 2/30 min. • Gr. 2: 2/30 min. • Gr. 3: 1/30 min. • Gr. 4: 1/40 min. • Gr. 5: 1/40 min. • Gr. 6: 1/40 min.

NOTES: (1) The Glens Falls City elementary schools are on a six-day cycle for special area classes. Consequently, this chart reflects how often students in each of the elementary schools get the particular special area every six days. It does not include the fifth and sixth grades placed in the middle school; (2) Glens Falls combines library and technology as an elementary special area subject; (3) At first grade in Kensington Road, one class only has art once every six days but receives two periods of library/technology in the cycle; (4) At fourth grade in all three Glens Falls elementary schools, music constitutes one, 40 minute session every six days and the second period is considered chorus; (5) One second grade class at Jackson Heights has art 45 minutes per six day cycle while the other has a 40 minute period every cycle; (6) Abe Wing is on a traditional five day schedule; (7) one section of first grade in Abe Wing gets 2-35 minutes/week of PE and one 30 minute session/week;

The Advisory Committee asked to be provided with a list of enrichment opportunities for students in the two study districts. Although not a complete nor fixed list, tables 3.6 and 3.7 offer a glimpse of the enrichment experiences provided to students during the 2011-12 school year.

Table 3.6 summarizes the clubs and activities in each elementary school. It is important to note, however, that many of these are not school-wide, but rather grade level specific.

**Table 3.6
Elementary Extra-Curricular Opportunities by District**

Glens Falls			Abe Wing
<i>Clubs/Activities</i>			<i>Clubs/Activities</i>
<u>Big Cross Elementary</u> <ul style="list-style-type: none"> • Study Buddy Program • Drama Club • First Presbyterian Church Reading Program • Big Brothers/Big Sisters Program • Summer Library/Computer Program • Girls on the Run • Walking Wednesdays • Healthy Heart Month • PARP • Early morning math and ELA help • Swimming Program • 4th districtwide field days • BOCES After School Enrichment • 	<u>Kensington Road Elem.</u> <ul style="list-style-type: none"> • After School Sports Program • After School Ski Program • BOCES After School Enrichment • Girls on the Run Program • PARP • Friday Snack Pack • Field Days • Swimming Program • Early Morning Math and ELA Support • Talent Show • Holiday Workshop • Spring Fair • Halloween Parade • Dinner/Movie Night • Bike Rodeo • Big Brothers/Sisters • YMCA & Fun Spot After School Programs 	<u>Jackson Heights Elem.</u> <ul style="list-style-type: none"> • After school sports • Girls on the Run Program • BOCES After School Enrichment • Friday Snack Pack • PARP • Swimming • AM Math and ELA • Big Brother/Big Sister • YMCA and Fun Spot After School Programs 	<ul style="list-style-type: none"> • Homework Clubs by Grade • Readers' Theater • Art Club • Intramurals • Running Club • Band • Chorus • Student Government • Computer Club • A.M. math • YMCA Fun Spot • After school program • Talent Show • Spring Fair • Halloween Parade • Dinner/movie night • Bingo Family night • Bike rodeo • District field days • Halloween party • 5-6 grade dance • Chorus performs at Adirondack Phantoms games • Student banking • Student run store

Table 3.7 that follows shows the field trips that the elementary children in each of the study districts took last year. As can be seen, there is great similarity across the three Glens Falls City elementary schools as well as between districts. In conclusion, it is our view that both districts offer their elementary children a very rich extra- and co-curricular experience and should be proud of this aspect of the overall program.

Table 3.7 Elementary Extra-Curricular Opportunities by District			
Glens Falls			Abe Wing
<i>Field Trips</i>			<i>Field Trips</i>
<u>Big Cross Elementary</u>	<u>Kensington Road</u>	<u>Jackson Heights Elem.</u>	
<ul style="list-style-type: none"> • Camp Chinchaghook • Walking Tour of Glens Falls • Chapman Museum • Wood Theater • Crandall Park & Cole's Woods, Hick's Apple Orchard • Up Yonda Farm • Glens Falls Post Office • Stanton Nursing Home • Saratoga Children's Museum • 	<ul style="list-style-type: none"> • Magic Forest • Pleasant Valley Farm • Parks-Bentley House • Hick's Apple Orchard • Crandall Park & Cole's Woods • Elm's Pumpkin Farm • Downtown Glens Falls Walking Tour • Water Treatment Plant • Old Fort House Museum • Chapman Museum • Schenectady Museum & Planetarium • Schuylerville Lock C-5 • Charles Wood Theatre • Camp Chingachgook 	<ul style="list-style-type: none"> • UpYonda Farm • Six Flags • Chapman Museum • Saratoga Pumpkin Farm • Garden Time • Walking Tours of Glens Falls • Crandall Library • Glens Falls Tennis & Swim Club • Crandall Park & Cole's Woods Treatment Plant • Camp Chingachgook • Old Fort House Museum • Cooper's Cave • Aviation Mall • Lowes • Field Trip to High School • Sheep Shearing at Kensington • Bike Rodeo 	<ul style="list-style-type: none"> • Saratoga Military Museum • Camp Chingachgook • Parks Bentley • Crandall Park • Great Escape High Notes Festival • Grant's Cottage • Warren County Fish Hatchery • Fort William Henry • Fort Edward Museum • Palace Theater Albany • Explore • Pember Museum • Peck Neighborhood Walks • Albany Museum of History and Art • Hyde Museum • Glens Falls Water Treatment Plant • Bay Street Cemetery • East Field • Ridge Street Fire Station • China Buffet • Fun Spot • Adirondack Extreme Theater

Finally, to ensure a complete picture of the elementary instructional programs, 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 annually in grade 3-8. Before presenting recent results for Abe Wing and Glens Falls, it is important to understand the rating system currently used in New York. The following summary describes the four-level system in place.

Performance Level Descriptors

Grades 3-8 Assessment System

Level 1-Not Meeting Learning Standards

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

Level 2-Partially Meeting Learning Standards

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

Level 3-Meeting Learning Standards

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

Level 4-Meeting Learning Standards with Distinction

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

The following series of tables (3.8-3.15) present a four-year summary of students scoring at each achievement level in both of the study districts.

Table 3.8 Percent of Students Scoring at Each Level English/Language Arts Grade 3								
Level	2008-09		2009-10		2010-2011		2011-12	
	GF (113)	AW (22)	GF (142)	AW (20)	GF (156)	AW (23)	GF (147)	AW (25)
1	6%	9%	10%	30%	6%	0%	5%	16%
2	14%	32%	32%	25%	24%	30%	32%	52%
3	75%	59%	40%	25%	66%	70%	49%	32%
4	5%	0%	18%	20%	4%	0%	14%	0%

() indicates the number tested

Table 3.9								
Percent of Students Scoring at Each Level								
Math								
Grade 3								
Level	2008-09		2009-2010		2010-2011		2011-12	
	GF (119)	AW (24)	GF (142)	AW (20)	GF (157)	AW (24)	GF (147)	AW (24)
1	1%	0%	5%	5%	3%	0%	3%	4%
2	7%	0%	34%	35%	30%	29%	26%	54%
3	67%	87%	36%	35%	53%	71%	51%	42%
4	25%	13%	25%	25%	14%	0%	20%	0%

() indicates the number tested

Table 3.10								
Percent of Students Scoring at Each Level								
English/Language Arts								
Grade 4								
Level	2008-09		2008-09		2009-10		2010-11	
	GF (144)	AW (28)	GF (122)	AW (23)	GF (139)	AW (21)	GF (149)	AW (24)
1	3%	0%	7%	0%	9%	14%	2%	0%
2	14%	18%	32%	35%	38%	48%	28%	29%
3	73%	75%	54%	61%	51%	38%	67%	71%
4	10%	7%	7%	4%	2%	0%	3%	0%

() indicates the number tested

Table 3.11								
Percent of Students Scoring at Each Level								
Math								
Grade 4								
Level	2008-09		2009-10		2010-11		2011-12	
	GF (144)	AW (31)	GF (123)	AW (23)	GF (140)	AW (21)	GF (150)	AW (22)
1	5%	0%	11%	0%	8%	14%	2%	0%
2	7%	3%	35%	22%	25%	24%	19%	18%
3	45%	42%	37%	56%	43%	38%	48%	64%
4	43%	55%	17%	22%	24%	24%	31%	18%

() indicates the number tested

Table 3.12								
Percent of Students Scoring at Each Level								
English/Language Arts								
Grade 5								
Level	2008-09		2009-10		2010-11		2011-12	
	GF (130)	AW (23)	GF (140)	AW (29)	GF (120)	AW (19)	GF (141)	AW (19)
1	0%	0%	11%	7%	15%	16%	11%	16%
2	12%	4%	33%	45%	32%	31%	27%	37%
3	70%	83%	44%	31%	48%	53%	58%	47%
4	18%	13%	12%	17%	5%	0%	4%	0%

() indicates the number tested

Table 3.13								
Percent of Students Scoring at Each Level								
Math								
Grade 5								
Level	2008-09		2009-10		2010-11		2011-12	
	GF (132)	AW (22)	GF (140)	AW (29)	GF (120)	AW (19)	GF (141)	AW (19)
1	2%	0%	7%	3%	12%	0%	12%	16%
2	6%	5%	29%	18%	26%	16%	41%	26%
3	53%	63%	36%	51%	46%	58%	32%	53%
4	39%	32%	28%	28%	16%	26%	15%	5%

() indicates the number tested

Table 3.14								
Percent of Students Scoring at Each Level								
English/Language Arts								
Grade 6								
Level	2008-09		2009-10		2010-11		2011-12	
	GF (143)	AW (26)	GF (139)	AW (21)	GF (142)	AW (24)	GF (120)	AW (14)
1	0%	0%	8%	5%	8%	0%	12%	0%
2	13%	8%	16%	52%	27%	4%	33%	29%
3	81%	84%	67%	43%	61%	96%	55%	64%
4	6%	8%	9%	0%	4%	0%	1%	7%

() indicates the number tested

Table 3.15
Percent of Students Scoring at Each Level
Math
Grade 6

Level	2008-09		2009-10		2010-11		2011-12	
	GF (146)	AW (26)	GF (137)	AW (21)	GF (141)	AW (24)	GF (120)	AW (14)
1	1%	0%	7%	0%	5%	0%	13%	7%
2	7%	0%	24%	14%	31%	8%	44%	7%
3	60%	77%	47%	76%	40%	46%	34%	7%
4	32%	23%	22%	10%	24%	46%	9%	79%

() indicates the number tested

Studying the above tables, we have concluded that there is little difference in how students achieve in either English/Language Arts or Mathematics across all four elementary schools and the two districts. While it is evident that in some years, at an individual grade level, for a specific subject, one district might have had a greater percentage of students scoring at levels 3 and 4 on the state tests, overall there do not appear to be any major patterns of significant difference that surface. It is important to keep in mind, however, that Abraham Wing has a much smaller elementary enrollment and consequently one or two students can make a significant change, either positively or negatively, in the percentage of students recorded at each achievement level.

The Advisory Committee requested that we provide a list of other assessment instruments/strategies that are used in each of the elementary schools and across the two study districts. While it is not possible nor necessary for the purposes of this study to include how students score on these assessments, we have summarized the assessments in the following table.

Table 3.16 Elementary Assessment Instruments Used (other than NYS tests)			
Glens Falls			Abe Wing
<u>Big Cross Elementary</u>	<u>Kensington Road Elem.</u>	<u>Jackson Heights Elem.</u>	
<ul style="list-style-type: none"> • DIBELS • Fountas & Pinnell Benchmark Assessments (Systems 1 & 2) • Fountas & Pinnell Running Records • Words Their Way Primary Spelling Inventory • High Frequency Writing Words (modified from Rebecca Sitton spelling program) • Phonological Awareness Test (district modified) • Foundations Unit Test • Sentence Editing • Listening/Writing Response • Silent Reading Comprehension • Words Their Way Spelling Inventory • Writing Folders • Classroom Unit/Chapter Tests • 	<ul style="list-style-type: none"> • DIBELS • Fountas & Pinnell Benchmark Assessments (Systems 1 & 2) • Fountas & Pinnell Running Records • Words Their Way Primary Spelling Inventory • High Frequency Writing Words (modified from Rebecca Sitton spelling program) • Phonological Awareness Test (district modified) • Foundations Unit Test • Sentence Editing • Listening/Writing Response • Silent Reading Comprehension • Words Their Way Spelling Inventory • Writing Folders • Classroom Unit/Chapter Tests 	<ul style="list-style-type: none"> • DIBELS • Fountas & Pinnell Benchmark Assessments (Systems 1 & 2) • Fountas & Pinnell Running Records • Words Their Way Primary Spelling Inventory • High Frequency Writing Words (modified from Rebecca Sitton spelling program) • Phonological Awareness Test (district modified) • Foundations Unit Test • Sentence Editing • Listening/Writing Response • Silent Reading Comprehension • Words Their Way Spelling Inventory • Writing Folders • Classroom Unit/Chapter Tests 	<ul style="list-style-type: none"> • AIMS web (math/reading) • Accelerated Reader • Words Their Way • Houghton Mifflin Spelling • Saxon Phonics • Houghton Mifflin Selection Tests, Unit Tests, Theme Tests • DIAL (pre-K0) • McGraw-Hill Science Chapter and Unit Tests • MacMillan McGraw-Hill Social Studies Unit Tests • Fox in the Box (K) • Saxon Math Fact Assessments • Saxon Math Lesson Assessments (written and oral)

Finally, it is important to have an understanding of the special education program in each school district. Table 3.17 that follows summarizes the number of special needs students in Abraham Wing and Glens Falls City, by disability, for the past two academic years. A considerable amount of information can be gleaned from studying this table. For example, New York State typically has a goal for school districts to have no more than 12% of their total student population identified as in need of special education

services. However, while this may be a laudable state goal, the identification of students with special needs is a process that varies greatly from district to district for a variety of reasons, one of which may be the philosophy of the district’s Committee on Special Education and/or Committee on Pre-School Special Education.

Table 3.17 Special Education						
Disability	Glens Falls 09-10	Abe Wing 09-10	Glens Falls 10-11	Abe Wing 10-11	Glens Falls 11-12	Abe Wing 11-12
Autism	28	4	25	1	26	0
Emotional Disturbance	29	1	31	0	30	0
Learning Disability	156	12	147	6	137	6
Intellectual Disability	8	0	5	0	3	0
Hearing Impaired/Deaf	2	0	2	0	2	0
Speech Impairment	74	12	64	12	66	10
Visual Impairment	0	0	1	0	0	0
Orthopedic Impairment	3	1	2	0	2	0
Other Health Impairment	104	9	100	13	94	7
Multiple Disabilities	19	1	17	2	12	3
Deaf-blindness	0	0	0	0	0	0
Traumatic Brain Injury	2	0	1	0	2	0
Totals	425	40	395	34	374	26
% of students classified	16.7%	18.3	15.9%	16%	18.2%	12.7%

Abraham Wing’s special education students represent 16% of the total district enrollment in 2010-11 and 12.7% in 2011-12 (again, keep in mind, with such a small enrollment, one or two students can skew these percentages greatly). This is slightly higher than what New York State would like to see in 2010-11 but on target this past

year. In these same two years, Glens Falls identified special needs students are 15.9% and 18.2% for 2010-01 and 2011-12 respectively. Overall however, there appears to be a similar pattern of identifying students in both districts by their respective Committees on Special Education. Like all districts, Abraham Wing and Glens Falls' special needs students are predominantly classified as learning disabled. Neither district has an inordinately large percentage of severely disabled students.

If the districts consolidate, the Glens Falls City School District Committee on Special Education and Committee on Pre-School Special Education will be the body that will determine the identification, placement, and program for all special needs students, including those who now attend Abraham Wing. The data presented here leads us to believe there will be little difference in the philosophical approach to making these critical decisions about youngsters with special educational needs.

Chapter 4

School Facilities

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

As mentioned above, this facilities analysis will be limited to the elementary school in both districts. In looking at the potential for merging the districts, it is only the elementary schools that would possibly be impacted. Abraham Wing students in grades 7-12 currently attend the Glens Falls City School District through the payment of tuition by Abe Wing to Glens Falls. Whether or not a merger occurs, it is assumed that the students in Abe Wing will continue to attend Glens Falls in grades 7-12. Therefore the facilities implications will be limited to the elementary buildings.

Prior to the start of the 2011-12 school year Glens Falls had four elementary schools, a middle school, and a high school. Effective with the start of the 2011-12 school year Glens Falls closed its Sanford Street Elementary School and reconfigured its grade arrangements. Currently, Glens Fall has three K-4 elementary schools, a self-contained fifth grade area in the middle school, a departmentalized 6-8 middle school, and a 9-12 high school.

The Abraham Wing school district houses its Kindergarten through sixth grades in a single school building. The main building was constructed in 1936. In 1991, a relocateable classroom building was also erected on the same site and connected to the main building by a corridor. An overview of the Glens Falls and Abraham Wing elementary school buildings is provided in the following table.

Table 4.1 Overview of Elementary School Buildings				
	Glens Falls			Abraham Wing
Schools	Big Cross	Jackson Heights	Kensington Road	Abe Wing School*
Address	15 Big Cross Street	24 Jackson Avenue	40 Kensington Road	120 Lawrence Street
Year of Original Building	1915	1928	1958	1936
Sq. Ft. in Current Building	64,000	55,000	42,000	27,194
Number of Floors	2	2	1	3
Grades Housed	K-4	K-4	K-4	K-6
No. of UPK-4 & Spec Ed Classrooms in 2011-12	16	15	17	11 (K-6)
Sq. Feet of Instructional Classrooms	14,000	15,000	18,000	11,770
Architect	Mosaic	Mosaic	Mosaic	Rucinski Hall
*Includes the main building and the relocateable classroom				

Every five years, the New York State Education Department requires that a survey of all school buildings be conducted. These Building Condition Surveys were last completed during the 2010-11 school year. All four of the elementary school buildings in Glens Falls and Abraham Wing were rated as satisfactory.

On May 15, 2012, the voters in the Glens Falls City School District approved a \$9.9 million capital project to improve the district’s facilities. The major components of the capital project update include the following:

- a. District-wide technology improvements;
- b. Renovation of the high school’s science rooms;
- c. Replacement of a portion of the high school roof;
- d. Flooring asbestos abatement and tile or carpet replacement at Big Cross, Jackson Heights, and the high school;

- e. Replacement of original building bathroom fixtures at Big Cross and Jackson Heights.

Abraham Wing has no immediate plans for any significant capital improvements or expansion.

As mentioned earlier, the Sanford Street School was closed by the Glens Falls City School District at the beginning of the 2011-12 school year. As part of this closure, the elementary school attendance zones were reconfigured to create three elementary schools. In addition, the fifth grades were moved to a self-contained area of the Glens Falls Middle School. There were 23 regular classrooms in the Sanford Street School when it was closed.

Considering the Abe Wing School and the reconfigured elementary schools in the Glens Falls district, Table 4.2 that follows shows the number of sections of each grade across the four elementary buildings.

Table 4.2 Grade Alignments Across the Elementary School Buildings-2011-12				
Grades	Glens Falls			Abraham Wing
	Big Cross	Jackson Heights	Kensington Road	Abe Wing School
Pre-K		2 (1/2 day)		
Kindergarten	3	2	3	2
Grade 1	3	2	3	2
Grade 2	3	2	4	2
Grade 3	3	2	3	1
Grade 4	4	2	3	1
Grade 5				1
Grade 6				1
Special Education		4	1	1
Total Classrooms	16	15	17	11

From a facilities perspective, there is one major question that must be addressed in considering a possible consolidation of the school districts. That question is whether or not one or more of the elementary schools could be closed, and the resultant savings realized, should the districts decide to merge. The building that might first be considered for closure most likely would be the Abe Wing building because it has the fewest number

of classrooms and the fewest number of children in grades K-4. In considering how this closure might take place, we examined two different options:

Option 1. Keep the eleven Abe Wing classes “intact” and move them into the other three elementary school buildings. In consideration of this option, the floor plans of the elementary schools were examined. Under the existing grade alignment, there are not sufficient classrooms available in the current Glens Falls elementary schools to accommodate eleven more regular classrooms. As a result, this option is not workable.

Option 2. Dissolve the eleven Abe Wing classes and disperse the children among the other three elementary schools. Table 4.3 that follows shows the average class sizes for the existing Glens Falls K-4 classes as well as the impact of incorporating the Abe Wing children into these classes.

Grade Level	# of Glens Falls Sections	Average Section Size	# of Abe Wing Students	Increase in Average Section Size with Abe Wing Students	Average Section Size with Abe Wing Students
K	8	18.1	34	4.3	22.4
1	8	17.4	24	3.0	20.4
2	8	18.0	24	3.0	21.0
3	8	17.6	22	2.8	20.4
4	7	20.6	22	3.1	23.7
K-4 Average		18.3		3.2	21.6

Table 4.3 above assumes an equal distribution of the Abe Wing children across the three existing Glens Falls elementary schools. Should this option be considered, it would also be necessary to redefine the elementary school attendance zones in order to accommodate all the children.

From an objective perspective, this seems like a plausible option. The average class size in grades K-4 would increase from 18.3 to 21.6 students. These are reasonable elementary school class size numbers that are very much in line with statewide averages. In addition, these class sizes fall within the class size ranges that have been established in each of the district’s teacher contracts. In Glens Falls, there is a range of students from desirable minimum to practical maximum class sizes of from 20-27 students in

Kindergarten and first grade and from 22-29 students in grades 2-5. The Abe Wing contract calls for the addition of a teacher aide or teaching assistant when class sizes exceed 27 in grades K-2 and 29 in grades 3-6.

Having acknowledged that this distribution of Abe Wing students is plausible, it should be recognized that there is more than the objective data to be considered when discussing the closure of a school building. Five of these other factors may be described as follows:

a. Closing a school building in a community is often a traumatic event for the culture and wellbeing of that community and is often resisted by the public.

b. Statements of assurance that are agreed to by boards of education considering consolidation often provide for all school buildings remaining open, at least for some specified period of time. Such was the case in the previous two consolidation studies undertaken by these districts.

c. After having redistricted the elementary school attendance zones in Glens Falls in 2011, the district would again have to realign these areas if the Abe Wing students were incorporated into the existing three elementary school buildings in 2013.

d. In support of an Abe Wing building project in 2009, then BOCES District Superintendent John Stoothoff wrote a letter to the State Education Department stating that if a merger were to take place, it was anticipated that the Abe Wing building would remain open.

e. There would be an increase in the average elementary class sizes that the districts have come to enjoy.

Having weighed the pros and cons of closing the Abe Wing elementary school building, it is our recommendation that the building be kept open, at least for a specified period of time. The school should house students in grades K-4. Furthermore, to make all the elementary schools alike in the consolidated district and to offer the fifth and sixth graders in the Abe Wing attendance area the same opportunities as those students in the other elementary attendance areas upon entering middle school, we believe the Glens Falls Middle School should house all fifth and sixth graders in the consolidated district. As a result, we believe that there are relatively few, if any, immediate facilities implications should the districts decide to consolidate.

Chapter 5

Student Transportation

Student transportation in Glens Falls and Abraham Wing is quite unusual. Because both districts are within the city limits and because of the relatively short distances from the childrens’ homes to their schools, neither district transports children to school. All the students in Glens Falls and Abraham Wing walk to school and home again.

There is some transportation for students who are leaving the district and for students who are transported within the district. The following table shows the number of students who are transported in Glens Falls.

Table 5.1 Glens Falls Transportation		
Name of Route	Vehicle Number	Number Transported
Big Cross, Broad St. AM	17	11
Big Cross, Broad St. PM	17	11
BOCES Dix Ave. AM	20	6
BOCES Dix Ave. PM	20	7
Dix Ave. BOCES Occ Ed AM	26	0
Ft. Edward AM	34	5
Ft. Edward PM	34	5
Glens Falls High School to Dix Ave.	20	1
Glens Falls High, Prospect School AM	30	13
Glens Falls High, Prospect School PM	30	12
Glens Falls Middle School Bus 1 AM	28	7
Glens Falls Middle School Bus 1 PM	28	9
Glens Falls Middle School Bus 2 AM	29	10
Glens Falls Middle School Bus 2 PM	29	9
Jackson Bus 2 AM	27	19
Jackson Bus 2 PM	27	19
Kensington AM	21	7
Kensington PM	21	9
Parsons LaSalle Westmere PM	33	3
Parsons LaSalle Westmere AM	33	4
Saratoga AM	35	13
Saratoga PM	35	9
Vanderhyden AM	32	1
Vanderhyden PM	32	1

Table 5.1 Continued Glens Falls Transportation		
Name of Route	Vehicle Number	Number Transported
Washington Street AM	16	5
Washington Street PM	16	5
Wildwood Northeast AM	35	3
Wildwood Northeast PM	35	3

Glens Falls accomplishes this limited transportation by using its own bus fleet and by contracting with Folmsbee Transportation for one run for approximately \$20,680 per year. The superintendent of buildings and grounds also acts as the transportation supervisor. The table below summarizes the current transportation fleet the district owns as well as the replacement schedule for that fleet.

Table 5.2 Summary of Transportation Fleet for Glens Falls						
Bus #	Year	Condition	Capacity	Model	Current Mileage	Replacement Year
16	1996	Fair	24	Chevy	156,391	2013
17	1998	Fair	40	AmTran	137,325	2014
20	1999	Good	65	International	169,707	2015
21	2001	Good	65	International	169,842	2016
22	2001	Good	65	International	125,395	2016
25	2003	Good	65	International	153,590	2018
26	2003	Good	65	International	133,395	2018
27	2005	Excellent	50	International	120,555	2020
28	2005	Excellent	27	Thomas	56,329	2020
29	2006	Excellent	40	International	83,763	2022
30	2008	Excellent	40	International	44,491	2024
31	2009	Excellent	6	Dodge	80,037	2017
32	2009	Excellent	6	Dodge	98,110	2017
33	2010	Excellent	6	Dodge	94,133	2017
34	2010	Excellent	6	Dodge	81,814	2017
35	2013	Excellent	51	International	14,939	2028
36	2013	Excellent	51	International	12,480	2028

The K-6 students in Abraham Wing also walk to school and back home again. The transportation of special education students in Abe Wing is accomplished using the

one bus that the district owns. This is Bus #3, a 2000 GMC, which is in good condition. Its capacity is 28 children and 6 adults standing and the bus has 150,000 miles on it. There is no bus replacement schedule in Abe Wing because the district only owns one bus. When a new bus is needed, the district will purchase the bus from its annual budget.

The management of the school bus fleet should not cause concern for either district should a merger occur. Glens Falls has done an excellent job of keeping its fleet current and in good condition. Its replacement schedule is a prudent tool for keeping the fleet current while equitably spreading out the costs of bus purchases. Abe Wing, with only one bus, will have the funds in the budget to purchase a new bus when one is needed. Again, neither district would bring bus fleet issues to the other should a consolidation occur.

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. However, this is not a consideration in this study. If the districts merge, the 7-12 students from Abe Wing will get to school in the same way they currently do. If the Abe Wing School is kept open, the transportation for Abe Wing's students will also remain the same. If the Abe Wing building closes, there would be no transportation issues either because neither district transports its students to and from school. Table 5.5 presents an overview of the distances between the various school buildings in Glens Falls and Abraham Wing.

Table 5.3 Distances Between Elementary School Buildings				
	Big Cross	Jackson Heights	Kensington Road	Abraham Wing
Big Cross		2 miles 8 minutes	2.2 miles 6 minutes	1.8 miles 7 minutes
Jackson Heights	2 miles 8 minutes		1.6 miles 8 minutes	1.1 miles 4 minutes
Kensington Road	2.2 miles 6 minutes	1.6 miles 8 minutes		2.3 miles 7 minutes
Abraham Wing	1.8 miles 7 minutes	1.1 miles 4 minutes	2.3 miles 7 minutes	

As the table above illustrates, all of the elementary schools are within very close proximity to each other. Should a merger occur, student transportation would not be an issue in any way.

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Chapter 6

Staffing and Contracts

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

In a school district merger between a city school district and a common school district, a new district is not created. The Common School District is annexed and becomes part of the city or annexing district. A new school board is not elected. Rather, the board of education of the city school district becomes the board for the merged district. Teaching personnel in the district that is annexed by the city district have the right to employment in the new district where a vacancy exists in their respective tenure areas. Teachers from the common school district do not, however, have “bumping” rights. If a vacancy is not available within a teacher’s tenure area, the teacher is placed on a preferred eligible list for a period of seven years. Filling of vacancies and placement on the preferred eligible list is accomplished in seniority order within tenure areas. Non-teaching personnel appointed pursuant to the Civil Service Law will have different employment rights whether they are classified as competitive, non-competitive, labor, etc.

The teacher contracts from both districts have been analyzed. The Abe Wing contract expired on June 30, 2010 and was settled during the time that this study was conducted. It now expires on June 30, 2015. The Glens Falls contract expired on June 30, 2012. Until the contract is settled, the district is obligated to maintain the terms and conditions of employment spelled out in the contract so that staff continues to receive the salaries and benefits that were in place prior to June 30, 2012.

The teacher contracts have many similarities. The composition of the bargaining units, the grievance procedures, the availability of sabbaticals and the work day and year are much more alike than different.

The table that follows is a comparison of the major provisions in the teacher contracts. Not every clause was compared. This analysis looked only at the major provisions in the contracts. In providing this review of the collective bargaining agreements and noting their many similarities, we recognize that there are important differences in these contract provisions. Table 6.1 comparing some of the major contract provisions follows.

Table 6.1 Teacher Contract Comparison-2011-12		
Item	Glens Falls	Abe Wing
Duration	2008-2012	2010-2015
Recognition	All full and part-time teachers, Temporary Teachers, Nurses, Physical Therapists, Occupational Therapists	All full and part-time teachers
Grievance Procedure	Binding arbitration	Binding arbitration
Fringe Benefit Eligibility	Health Insurance is pro-rated for staff who serve less than half-time	-
Health Insurance	School district contributes 83.5% for Individual or Family	School district provides 75% of the premium for unit members participating.
Health Insurance Buyout	\$850 per year	-
Dental Insurance	District pays 100% of premium for individuals and 70% for dependents	District pays 80% of premium for individuals and 50% for family.
Sick Leave	14 days/year accumulate without limit for 10 month staff	15 days/year accumulate to 210 days for 10 month staff
Sick Leave Payment	As part of a retirement incentive at first eligibility, 5 days of sick leave up to 300 maximum =one month of fully paid health insurance	Upon retirement, members shall receive \$20 per day for all accumulated unused sick days.
Personal Leave	2 days/year; unused days accumulate to sick leave	3 days/year, cumulative; unused days accumulate to sick leave
Sick Leave Bank	Yes	-
Sabbatical	Yes	Yes
Course Reimbursement	\$100 per credit hour in area of certification and \$55 per credit hour outside of certification area	\$35 per credit hour

Masters Degree	-	\$500 for each advanced degree
Professional Board Certification	Yearly stipend of \$2634 once teacher has passed the National Board Certification Exam	
Work Day	Elementary: 6 hours & 45 minutes MWF; 7 hours & 5 minutes TTH Middle: 6 hours & 35 minutes MWF; 7 hours & 5 minutes TTH	7 hours
Work Year	183 days ; 24 hours added to calendar for professional development	183 days
Teaching Load	All elementary teachers will be provided with a minimum of 300 minutes per week of individual preparation time during the teaching day including 1 prep period which will be a minimum of 30 minutes and one will be a minimum of 20 minutes. Elementary teachers will receive at least a 30-minute duty free lunch daily. Secondary (6-12) teachers will receive a duty-free lunch period and at least one full planning period each day.	All teachers will receive a lunch period of at least 30 minutes free from supervisory responsibility
Class Size	K-1 20-27 2-5 22-29 6-8 18-30 (except for technology and home and careers –18-22)	If, on October 1 of any school year, the number of students in a teacher's class exceeds 27 in grades K-2 and 29 in grades 3-6, the District will assign at least one teacher aide or teaching assistant to such class.
Termination Payments	A retirement emolument shall be paid to eligible members at time of first eligibility who have served district for at least 10 years. The emolument will be 26% of FAS or unused sick day payback 5 days (up to 300 maximum) = 1 month fully paid health insurance	Upon retirement from teaching, \$20 per day for unused accumulated sick days
Retiree Health	50%-Individual and Family if the	100% for individual if the

Insurance	employee was employed in the district for 10 years	employee was employed in the district for 20 years
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The methodology that Glens Falls and Abe Wing use to compensate staff in the teacher bargaining unit is similar and is based on years of service and payment for degrees and graduate hours taken. Determining a staff member’s years of service and graduate hours will identify the salary paid to that individual. There are differences, however, in the amounts that are paid for credit hours that significantly impact salaries. The Glens Falls district pays \$100 per credit hour in the area of certification and \$55 per credit hour outside of the certification area. In Abe Wing, teachers receive an additional \$35 per credit hour. Similarly, while Abe Wing provides \$500 for each advanced degree, Glens Falls builds a payment for the master’s degree into the salary schedule.

Upon consolidation, the teachers from the Abe Wing district would be placed on the Glens Falls salary schedule using their years of service, graduate credits, and degrees. This would result in a “leveling up” of the salaries from the Abe Wing salary schedule to the Glens Falls schedule for the Abe Wing teachers.

In attempting to analyze the cost of moving teachers from one salary schedule to the other, some basic payroll information was gathered. Analyzing the payrolls results in the following teacher salary comparison table.

Table 6.2 Teacher Salary Comparisons-2011-12		
	Glens Falls	Abe Wing
No. of FTE Teachers	192.3	19.1
Teacher Payroll	11,040,757	\$1,018,816
Average Teacher Salary	\$57,414	\$50,487

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

In calculating the cost of “leveling up” the Abe Wing teachers to the Glens Falls schedule, the step and degree level was determined for each Abe Wing teacher. (In this

analysis, calculations used only teachers and did not include the social worker/CSE chair at .8 FTE, the .2 FTE psychologist, or the .6 FTE occupational therapist). Using this information, each teacher was then placed on the Glens Falls salary schedule according to that step and education level. In-service hours and longevity payments were not included in the analysis. Moving to the Glens Falls salary schedule resulted in an increase for all of the Abe Wing teachers.

Placing the Abe Wing teachers on the Glens Falls salary schedule would result in a payroll of \$1,067,687. This is \$171,731 higher than Abe Wing's existing payroll for the 19 teachers of \$895,956. In addition to the salary impact, we have estimated the increase in fringe benefits due to leveling up to be approximately 21%, using 11% for retirement costs, 8% for social security, and 2% for workers compensation. This adds another \$36,063 for increased fringe benefit costs.

An additional cost is related to health insurance differences. The major fringe benefit cost in Abe Wing and Glens Falls is for health insurance. Both districts offer health insurance options for their staff with varying costs. All of the options offered in the 2011-12 year were higher in cost in Glens Falls than those in Abe Wing. Abe Wing offered health insurance plans that, in 2011-12, ranged from \$5,200 for single coverage, \$10,420 for 2-person coverage, and \$13,806 for family coverage. In Glens Falls, the plans ranged from \$6,307 to \$7,530 for single coverage, \$12,615 to \$14,682 for 2-person coverage, and \$16,973 to \$21,837 for family coverage. In addition, the sharing of premium costs varies between districts. In the Abe Wing District, the employees pay 25% of the cost of their health insurance. In Glens Falls, the employees pay 16.5% of the cost of their health insurance.

It is clear that health insurance coverage is an expensive fringe benefit in both districts. Since in a merger, Abe Wing employees would fall under the insurance plans used by Glens Falls, we calculated the potential cost differential for health insurance. Using the number of employees in Abe Wing in 2011-12 and their health insurance coverage selection, we calculated the additional health insurance costs to be \$71,775. The cost of salaries and benefits for leveling up the Abe Wing teachers to the Glens Falls salary schedule is \$207,794. An additional \$71,775 for health insurance brings the

total costs of leveling up salaries and benefits including health insurance changes is \$279,569.

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

We turn first to the analysis of the administration. Abe Wing has one administrator who is both the Superintendent and Principal of the building. In the event of a merger, if the Abe Wing School stayed open as an elementary school, there would still need to be a principal. The other quasi-administrative position is the Chairperson of the Committee on Special Education. The responsibilities of this position are assigned to the social worker who is employed .8 FTE. The Chairperson of the Committee on Special Education function would probably be assumed by the current staff in Glens Falls if a merger were to occur.

Both of the superintendents have individual employment contracts with their districts. The newly hired superintendent at Abe Wing has a contract that expires on June 30, 2017. The superintendent of a district that is annexed would not have rights to the superintendent's position in the annexing district. However, when the superintendent of the annexed district has an employment contract, such contract is considered a property right and is therefore a contractual obligation which is binding upon the newly reorganized school district. The terms of the Abe Wing superintendent's contract must be honored should he choose to continue to work in the new district.

If the newly consolidated district determines not to employ the superintendent of the district that has been annexed, it may discharge its contractual obligation by paying the salary that he or she would have earned pursuant to such contract, less any income obtained from employment elsewhere during the term of the contract.

In addition to the certificated leadership positions in the districts, there are also staff who provide support to the operation of the organizations. The Glens Falls School District has contracts with various non-instructional and support staff groups including

the Glens Falls Support Staff Association, the Glens Falls Secretaries Association, and the Glens Falls City School District CSEA.

The non-instructional and support staff in the Abe Wing district are not affiliated with any unions. Non-instructional and support staff salaries, benefits, and working conditions are determined by the Board of Education. During the 2011-12 school year, there were nine people employed as non-instructional or support staff at Abe Wing. The table below shows the positions and the full-time equivalent status.

Table 6.3 Abe Wing Support and Non-Instructional Positions	
FTE	Position
2.0	Secretary
1.0	Custodian
1.0	Account Clerk/Treasurer
1.0	Nurse
.8	Bus Driver
.4	Cleaner
.3	Aide
.05	District Clerk
6.55	TOTAL

Given the current non-instructional and support staff positions at Abe Wing in 2011-12, table 6.4 that follows provides the cost for the district to employ these individuals.

Table 6.4 Non-Instructional Staff Costs	
Number of Non-Instructional Staff	6.55
Total Non-Instructional Staff Salaries	\$222,269
Cost of fringe benefits estimated @ 35%	\$77,794
Total cost of Non-Instructional positions Salaries and fringe benefits	\$300,063

The level of non-instructional and support staffing for a merged district would be at the discretion of the Glens Falls board of education. However, it is reasonable to assume that if Abe Wing stays as an elementary school, there will still need to be a building secretary, custodian, nurse, and aide to support the building needs. It is also

reasonable to assume that the services that are district specific, i.e. district clerk and treasurer, would not be needed. It appears that one of the only non-instructional positions to be reduced would be the secretary serving the Chairperson of the Committee on Special Education. This would save a salary of \$19,850.

The statement of assurances agreed to by both districts will also impact decisions made regarding staffing and the potential savings.

Each district currently has a business office that manages the financial and personnel affairs of the districts including accounting, payroll, accounts payable, tax collection, and fringe benefits administration for school staff. Only Glens Falls has a business official. He is responsible for the leadership and oversight of the office. In Abe Wing, the business function is assumed by the superintendent with the assistance of a Treasurer/Account Clerk (1.0 FTE).

Should the districts decide to merge, it is not clear that there would be a significant reduction in the cost of operating a single business office. While the role of Treasurer for Abe Wing would disappear, the process of transitioning all financial records from two districts to one may well take additional staff for all or part of the first year of the merger.

We next attempted to compare salaries paid for support staff in Abe Wing and Glens Falls. This was difficult to accomplish because, unlike the salary comparison for the teachers, with no salary schedules for either district for secretaries or custodial workers, salary decisions will need to be made individually. However, it does not appear that there are significant discrepancies in the wages paid between the two districts for similar positions and experience. In addition, unlike the teaching staff, there are not enough support staff employees to impact the financial condition of the district should a merger occur. Whatever adjustments for non-instructional staff might be made in a merged district would be of much lesser impact than those adjustments that would be made in the teaching staff salaries.

It is clear from this chapter that staff costs have a major impact on the cost of running school districts. We have examined, from a big picture perspective, the staff cost implications of merging the two study school districts. These analyses can be summarized as shown in table 6.5 that follows.

Table 6.5 Impact of Staffing Changes	
Area	Cost Savings or (Cost Increase)
Leveling up of teacher salaries	(\$207,794)
Leveling up costs for health insurance	(\$71,775)
Reduction of 1.0 non-affiliated staff	\$19,852
Total Impact	(\$259,719)

Chapter 7

Fiscal Condition of the Districts

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

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

Table 7.1 Budget Vote History									
	Glens Falls					Abe Wing			
Year	YES	NO	Total	% YES		YES	NO	Total	% YES
2002	414	141	555	74.6		113	40	153	73.9
2003	982	282	1264	77.7		118	24	142	83.1
2004	495	194	689	71.8		66	36	102	64.7
2005	671	289	960	69.9		92	31	123	74.8
2006	871	447	1318	66.1		58	25	83	69.9
2007	1005	348	1353	74.3		61	16	77	79.2
2008	506	523	1029	49.2		34	45	79	43.0
2009	934	494	1428	65.4		120	24	144	83.3
2010	966	832	1798	53.7		124	30	154	80.5
2011	827	381	1208	68.5		125	53	178	70.2
2012	881	294	1175	75.0		61	14	75	81.3

Over the past eleven years the budget vote has passed on the first vote in ten out of eleven years in Glens Falls and in ten of eleven years in Abraham Wing. This is a commendable record of support for school district spending plans that has been shown by both communities.

Examining the balance sheets for each study district at the end of their 2010-11 fiscal years, it appears that both are somewhat positioned for the fiscal downturn that all school districts, and the State of New York itself, are currently confronting. Table 7.2

summarizes these balance sheets. In examining the balance sheets, it is important to understand some of the current terminology that districts are required to use. The explanation of each follows:

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

Table 7.2			
District Balance Sheets as of June 30, 2011			
BALANCE SHEET: as of June 30, 2011	Glens Falls	Abraham Wing	Combined
Assets:			
Cash - Unrestricted	\$5,755,866	\$1,035,929	\$6,791,795
Cash - Restricted	466,134	14,076	480,210
Taxes Receivable	733,090	88,033	821,123
Accounts Receivable	11,639	0	11,639
Due from Other Funds	1,167,914	87,056	1,254,970
State & Federal Aid	1,382,279	152,724	1,535,003
Due from Other Governments	735,488	0	735,488
Prepaid Expenditures	21,265	0	21,265
Total Assets	\$10,273,675	\$1,377,818	\$11,651,493
Liabilities:			
Accounts Payable	\$414,510	\$556,266	\$970,776
Accrued Liabilities	0	0	0
Due to Other Funds	0	9,793	9,793
Due to Other Governments	646	0	646
Due to Teachers' Retirement System	1,607,466	110,772	1,718,238
Due to Employees' Retirement System	139,461	10,436	149,897
Deferred Revenues	635,359	0	635,359
Total Liabilities	\$2,797,442	\$687,267	\$3,484,709
Fund Balance:			
Nonspendable	\$21,265	\$0	\$21,265
Restricted	602,492	14,076	616,568
Assigned	2,342,611	191,179	2,533,790
Unassigned	4,509,865	485,296	4,995,161
Total Fund Balance	\$7,476,233	\$690,551	\$8,166,784
Total Liabilities & Fund Balance	\$10,273,675	\$1,377,818	\$11,651,493

Examination of each district's general fund balance sheets (Table 7.2) shows that both districts had unassigned fund balances on June 30, 2011 (Glens Falls, \$4,509,865; Abraham Wing, \$485,296). In the restricted fund balance category, both districts also have set money aside for future expenditures. Specifically, Abraham Wing had \$14,076 all in a reserve account for unemployment while Glens Falls had a total of \$602,492 spread across three specific reserves (capital reserve, unemployment, and tax certiorari). When comparing these undesignated fund balances with the 2011-12 budget for each district, we find that Abe Wing's fund balance represents 13.4% of the 2011-12 budget while the undesignated fund balance in Glens Falls represents 11.7% of its 2011-12

budget.

We must caution that section 1318 of the real property tax law caps school district undesignated fund balances at 4% of the subsequent year's budget. While both districts have exceeded this statutory limit, they have done so in an effort to plan carefully for the challenging financial future. Glens Falls and Abraham Wing's independent auditors noted this in their annual audits in the fall of 2012.

Regional Boards of Cooperative Educational Services (BOCES) provide services to school districts within their geographic region. The Washington-Saratoga-Warren-Hamilton-Essex BOCES serves both Abraham Wing and Glens Falls. Services include 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. Both districts have a BOCES aid ratio of approximately 62% (Abe Wing, 61.4%; Glens Falls, 62.7%). The following table provides an overview of some of the services each district purchased from the WSWHE BOCES this past year. It is not unusual to find, as we have in this case, that the largest expenditure at the BOCES by both districts is for programs and services directed to students with special educational needs. There are varying ways that each service is priced—some on the basis of students served, others on the percentage of students from the specific district in relation to all students in the BOCES supervisory district, and yet some others on the basis of a flat fee.

As is evident from the following table, both districts rely on services provided by the BOCES. In the event of a district consolidation, these services would still be available to the consolidated district.

Table 7.3 BOCES Services for 2011-12		
Service	Glens Falls	Abraham Wing
Board of Education	\$2,500	\$595
Business Administration	16,198	11,139
Purchasing	7,726	0
Personnel/Negotiations	0	8,040
Operation of Plant	29,332	0
Central Printing & Mailing	4,504	2,364
Central Data Processing	27,194	15,633
Administration	192,171	35,164
Capital	80,052	14,649
Research, Planning, & Evaluation	3,000	0
Inservice Training - Instruction	31,323	810
Teaching - Regular School-GED, Arts in Ed, & Sub Service	643,515	17,835
Programs/Services for Handicapped	1,453,848	99,501
Occupational Education	565,774	0
Teaching - Special Schools-Drivers Ed & Sumer School	1,160	0
School Library & Audiovisual	91,514	0
Computer Assisted Instruction	219,025	0
District Transportation Services	10,304	3,115
Health Insurance Consortium Coordination	11,584	
Total	\$3,390,724	\$208,844

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 in subsequent years, it typically means that there has been prudent fiscal management. Both districts' fund balances have changed over the past three years. Glens Falls' total fund balance has increased and then declined while Abe Wing's declined and then increased. Just considering the restricted portion of the

fund balances, Abe Wing's has remained constant while Glens Falls' has declined over the three-year period.

Table 7.4				
Analysis of Total Fund Balance				
Fiscal Year ending June 30th	Glens Falls		Abraham Wing	
2009 Total		\$6,488,018		\$770,086
Nonspendable	0		0	
Restricted	1,005,089		14,006	
Assigned	1,665,554		112,974	
Unassigned	3,817,375		643,106	
2010 Total		\$7,558,239		\$638,743
Nonspendable	0		0	
Restricted	1,244,961		14,041	
Assigned	2,322,961		308,060	
Unassigned	3,990,317		316,642	
2011 Total		\$7,476,233		\$690,551
Nonspendable	21,265		0	
Restricted	602,492		14,076	
Assigned	2,342,611		191,179	
Unassigned	4,509,865		485,296	

The assigned portion of the fund balance is primarily the amount of money that is used by a district to lower the tax levy for the subsequent year. This amount of money has increased in each of the past three years in Glens Falls, albeit a minor amount in 2011. In Abe Wing, the amount has fluctuated over the past three years.

We have also reviewed the report of the independent auditor for the school year ending June 30, 2011. Abraham Wing uses Jenkins, Beecher & Bethel, LLP while Glens Falls contracts with Flynn, Walker, Diggin C.P.A., P.C. for their independent audits. Both firms have experience in conducting school district 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 Abraham Wing audit findings included only one major concern—the unassigned fund balance of \$485,296 or 12.5% exceeded the 4% state limit of the district's 2011-12 budget. In our opinion however, this is not a major problem since the district has an appropriated (assigned) fund balance of \$187,500. This allows a two-year period for the district to adjust its budget if necessary during these very difficult financial

times. Furthermore, it should be noted that the district had an “unqualified” audit (very good) and no material weaknesses were found.

The Glens Falls City School District’s independent audit listed three concerns. Like Abe Wing, the auditor noted the district has an unassigned fund balance of \$4,531,130 or 11.6% of the district’s 2011-12 budget. At the state limit of 4% this amount should have been no more than \$1,541,508. Similar to Abe Wing, since the district appropriated (assigned) \$2,250,000 it has a period of time to adjust its unassigned fund balance. A second concern indicated that the district transportation and building and grounds departments did not consistently use purchase orders, a problem not uncommon in school districts. This has since been corrected. Lastly, the auditors pointed out a lack of controls as it related to the Extra-classroom Activity Fund. This too is a problem many schools confront when dealing with changing student group officer approvals. In summary, the auditor gave the district an “unqualified” (very good) audit with but one material weakness dealing with accounts payable that is currently being rectified.

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

Table 7.5			
Total Approved Operating Expenses			
Year	Glens Falls	Abraham Wing	If Combined
2007-2008	\$28,481,348	\$2,380,911	\$30,862,259
2008-2009	29,434,998	2,457,630	31,892,628
2009-2010	29,455,305	2,211,218	31,666,523
2010-2011	30,078,571	2,399,591	32,478,162
2011-2012	29,725,257	2,210,658	31,935,915

This table shows that both districts have attempted to hold the line on increases over the years shown, a very difficult task as salaries, fringe benefits, and utility costs have increased dramatically for all New York school districts over this period of time.

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

Table 7.6			
Approved Operating Expenses Per Student			
Year	Glens Falls	Abraham Wing	If Combined
2007-2008	\$12,432	\$14,172	\$12,551
2008-2009	13,646	13,654	13,647
2009-2010	13,358	11,457	13,205
2010-2011	13,685	13,113	13,641
2011-2012	14,500	13,081	14,392

It is not at all unusual to find a smaller district having higher per student costs than a larger district simply because of economies of scale. We see that in 2007-08, Abe Wing outspent Glens Falls on a per pupil basis but not in the other years studied. In all probability, this is due to the fact Abe Wing does not operate its own secondary school and tuitions out its students in grades 7-12 to Glens Falls. However, comparing the two districts over the five years shown clearly illustrates that the approved operating expense per student is quite similar.

Theoretically, state aid to education in New York is supposed to help less wealthy districts derive more fiscal equity with those districts that have greater fiscal capacity. To some degree this occurs. However, the system is not perfect. It is important however to examine how much state support each district receives since most upstate districts are

highly dependent on fiscal support from the state. Table 7.7 that follows illustrates the state aid that Abe Wing and Glens Falls have received over the past five years. The years cited are for the year of expense.

Table 7.7 Total State Aid			
Year	Glens Falls City	Abraham Wing	If Combined
2007-2008	\$15,436,808	\$1,146,434	\$16,583,242
2008-2009	17,318,017	1,164,789	18,482,806
2009-2010	15,784,739	1,091,384	16,876,123
2010-2011	14,071,528	1,051,659	15,123,187
2011-2012	14,065,782	967,875	15,033,657

As can be seen from Table 7.7, state aid has declined for both districts from 2009-10 through 2011-12. Over the five-year period studied, state aid for Glens Falls declined by 8.9% and for Abraham Wing by 15.6%.

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

Table 7.8 State Aid Per Enrolled Student			
Year	Glens Falls City	Abraham Wing	If Combined
2007-2008	\$6,738	\$6,824	\$6,744
2008-2009	8,029	6,471	7,909
2009-2010	7,159	5,655	7,038
2010-2011	6,402	5,747	6,352
2011-2012	6,861	5,727	6,775

Examining these figures we see that state aid per student increased in Glens Falls for one year, declined for the next two years, and went up slightly this past year. In Abe Wing, state aid per student decreased for two years and since 2009-10 has remained relatively constant. Comparing the two districts, with the exception of 2007-08, Glens Falls City School District has received more state aid per student than Abe Wing. This is most likely due to the higher combined wealth ratio for Abe Wing versus Glens Falls explained below.

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 shown as the Combined Wealth Ratio. The average district in the state has a Combined Wealth Ratio of 1.0. The Combined Wealth Ratio for Abraham Wing is .689 and for Glens Falls it is .567. Being less than 1.0 in each case, these data for the study districts mean that they are less wealthy than the average school district in the state.

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

Table 7.9			
Full Value Property Wealth			
Year	Glens Falls	Abraham Wing	If Combined
2007-2008	\$1,064,306,681	\$213,687,162	\$1,277,993,843
2008-2009	1,161,744,157	210,906,071	1,372,650,228
2009-2010	1,180,249,918	213,687,140	1,393,937,058
2010-2011	1,146,499,392	213,285,377	1,359,784,769
2011-2012	1,124,405,215	199,956,829	1,324,362,044

Once again, being geographically larger, the city district has greater overall full value property wealth than Abe Wing. Consequently, we now look at the property value per enrolled student in the following Table 7.10.

Table 7.10			
Property Value Per Enrolled Student			
Year	Glens Falls	Abraham Wing	If Combined
2007-2008	\$464,560	\$1,271,947	\$519,721
2008-2009	538,593	1,171,700	587,356
2009-2010	535,261	1,107,187	581,292
2010-2011	521,610	1,165,494	571,098
2011-2012	548,490	1,183,177	596,828

Table 7.10 shows that there is considerably more property wealth per student in Abe Wing than in Glens Falls. This is a function of the significant industrial base located in the Abe Wing section of the city and its assessed value compared with the small number of students in the school district.

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

Table 7.11 Total Property Tax Levy			
Year	Glens Falls	Abraham Wing	If Combined
2007-2008	\$16,666,093	\$2,519,718	\$19,185,811
2008-2009	17,212,316	2,772,772	19,985,088
2009-2010	17,419,461	2,268,898	19,688,359
2010-2011	18,544,929	2,301,191	20,846,120
2011-2012	18,906,373	2,490,968	21,397,341

The tax levy in Glens Falls has increased in each of the years shown. Between 2007-08 and 2011-12 the total levy increased 13.4%. In Abe Wing over the same time period, the tax levy has increased or decreased from one year to the next. Between 2007-08 and 2011-12 the overall levy declined 1.1%.

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

Table 7.12 Property Tax Levy Per Enrolled Student			
Year	Glens Falls	Abraham Wing	If Combined
2007-2008	\$7,275	\$14,998	\$7,802
2008-2009	7,980	15,404	8,552
2009-2010	7,900	11,756	8,210
2010-2011	8,437	12,575	8,755
2011-2012	9,223	14,739	9,643

In looking at the tax levy per student, we notice that Glens Falls' levy per student has gradually increased over the period of time shown. This represents a five-year increase of 26.8%. Abraham Wing's tax levy per student has fluctuated up and down since 2007-08. In fact, the 2011-12 levy per student was \$259 less than in 2007-08, or a 1.7% decline. Significant however is the sizeable difference in tax levy per student between the districts. For example, in 2011-12 the levy per student in Abe Wing was 59.8% higher than Glens Falls.

Finally, with respect to taxes, we examine the true value tax rates of both districts in the following Table 7.13. True value tax rates are the only way to compare one district with another because of assessment practices. These tax rates are not the same rates that a property owner would see on a school tax bill in either district. However, true tax rates are valid for comparison purposes.

Table 7.13 Tax Rates on True Value			
Year	Glens Falls	Abraham Wing	If Combined
2007-2008	\$15.66	\$11.79	\$15.01
2008-2009	\$14.82	\$13.15	\$14.56
2009-2010	\$14.76	\$10.62	\$14.12
2010-2011	\$16.18	\$10.79	\$15.33
2011-2012	\$16.81	\$12.46	\$16.16

As can be seen from the table above, Glens Falls residents saw a tax rate on true value decrease for two years but since 2009-10 the rate has increased. The tax rate in Abe Wing increased from 2007-08 to 2008-09 and then declined for the next two years before rising again in 2011-12. Comparing this financial information on the two study districts, we find that the tax rate on true value in Glens Falls has been higher than that of Abe Wing for all years shown. If the districts had merged on July 1, 2011 the combined tax rate in 2011-12 would have been \$16.16 with all other things remaining the same (i.e., no additional incentive aid to reduce taxes, no scale economies, etc.). It is important to note that, due to the differences in actual true value tax rates and the relative difference in assessed property value, the tax rate in Abe Wing would have increased from \$12.46 to \$16.16 (29.7%) while residents in Glens Falls City would have seen a tax decrease from \$16.81 to \$16.16 (3.9%). ***This is an extremely important concept to understand. This concept will be discussed in further detail later in this report.***

It is important for each district to know the extent of building debt the other district would bring to a merger if it were to occur. The following tables (7.14 and 7.15) show the schedule of indebtedness each of the districts currently holds. Abe Wing is currently repaying debt on only one capital project.

Table 7.14 Abraham Wing Schedule of Indebtedness					
Year Ending June 30	Principal	Interest	Annual Total P+I	Amortized Building Aid	Estimated Local Share
2012	\$25,000	\$19,773	\$44,773	\$36,408	\$8,365
2013	25,000	18,773	43,773	36,408	7,365
2014	30,000	17,773	47,773	36,408	11,365
2015	30,000	16,573	46,573	36,408	10,165
2016	30,000	15,373	45,373	36,408	8,965
2017	30,000	14,173	44,173	36,408	7,765
2018	35,000	12,973	47,973	36,408	11,565
2019	35,000	11,573	46,573	36,408	10,165
2020	35,000	10,173	45,173	36,408	8,765
2021	40,000	8,773	48,773	36,408	12,365
2022	40,000	7,173	47,173	36,408	10,765
2023	40,000	5,573	45,573	36,408	9,165
2024	45,000	3,893	48,893	36,408	12,485
2025	45,000	1,980	46,980	36,408	10,572

As can be seen, Abe Wing will be repaying approximately \$45,000 per year in principal and interest to repay this debt until June 30, 2025.

As table 7.15 illustrates, the Glens Falls City District owes considerably more money for outstanding capital debt. For example, in the current school year (2012-13) the district will have to repay \$2,649,366 in principal and interest on money borrowed to do capital work. The Glens Falls district will be repaying current capital debt though the 2023-24 fiscal year.

**Table 7.15
Glens Falls City School District**

Year Ending June 30	Principal	Interest	Annual Total P+I	Amortized Building Aid	Estimated Local Share
2012	\$1,881,028	\$656,672	\$2,537,700	\$2,118,513	\$419,187
2013	\$1,940,188	\$709,178	\$2,649,366	\$2,131,706	\$517,660
2014	\$1,534,836	\$640,674	\$2,175,510	\$1,967,189	\$208,321
2015	\$1,589,680	\$588,143	\$2,177,823	\$1,786,933	\$390,890
2016	\$1,639,728	\$536,020	\$2,175,748	\$1,786,933	\$388,815
2017	\$1,699,989	\$477,434	\$2,177,423	\$1,786,933	\$390,490
2018	\$1,755,472	\$416,676	\$2,172,148	\$1,786,933	\$385,215
2019	\$1,781,187	\$358,873	\$2,140,060	\$1,763,831	\$376,229
2020	\$1,787,142	\$287,318	\$2,074,460	\$1,740,728	\$333,732
2021	\$1,833,349	\$225,111	\$2,058,460	\$1,740,728	\$317,732
2022	\$1,909,817	\$156,343	\$2,066,160	\$1,740,728	\$325,432
2023	\$1,907,419	\$85,086	\$1,992,505	\$1,680,114	\$312,391
2024	\$535,000	\$16,050	\$551,050	\$13,194	\$537,856

It is important to understand, however, that all school districts receive some state aid to assist with paying for approved capital expenditures. This particular category of state aid is determined using a calculated building aid ratio for each district. The current building aid ratio for Glens Falls City Schools is 75.1% while the building aid ratio for Abe Wing is 76.1% as shown in table 7.16. This means that the state reimburses Glens Falls \$0.75 and Abe Wing \$0.76 on every dollar spent for approved building project expenses. When school districts merge, two state financial incentives exist for purposes of capital construction. 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. Using the current Glens Falls building aid ratio and multiplying it by 30%, then adding that to its current aid ratio results in a new building aid ratio of 95% ($\$0.75 \times 30\% = 21\%$; $75\% + 21\% = 96\%$). This incentive exists for a period of ten years from the official date of the merger.

Table 7.16 Building Aid Ratios		
Abraham Wing	Glens Falls City	Voter Approval Date
0.637	0.751	prior to 7/1/98
0.737	0.851	on or after 7/1/1998 but prior to 6/30/2000
0.730	0.751	on or after 7/1/2000 but prior to 6/30/2005
0.761	0.751	on or after 7/1/2005

The second financial incentive for facilities that the state provides for merged districts pertains to existing capital debt. In this situation, the state will determine the total capital debt of the merged district and will pay state aid at the higher of the two previous districts' building aid ratios. This means that the capital debt that the state is now aiding at Glens Falls' current building aid ratio of 75.1% would be aided at Abe Wing's current building aid rate of 76.1% if the two districts merged. Table 7.17 shows the additional building aid a merged district would receive due to this change in aid ratios on existing debt (it is important to note that only one project-building 4-would qualify for this additional building aid on existing debt).

Table 7.17 Additional Building Aid on Existing Projects Following Consolidation				
Year	Total P & I for BLD 4	Aid for BLD 4 @ 0.751%	Aid for BLD 4 @ 0.761%	Additional Building Aid
2013-14	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2014-15	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2015-16	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2016-17	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2017-18	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2018-19	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2019-20	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2020-21	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2021-22	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2022-23	1,430,018	\$1,073,944	\$1,088,244	\$14,300
2023-24	17,568	\$13,194	\$13,369	\$176
2024-25	17,568	\$13,194	\$13,369	\$176
2025-26	17,568	\$13,194	\$13,369	\$176
2026-27	17,568	\$13,194	\$13,369	\$176
Total				\$143,705

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 Abe Wing, this operating aid is \$358,126 and for Glens Falls the 2006-07 operating aid is \$6,753,518. 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 7.18 that follows shows the incentive operating aid that would be paid to the merged district. As can be seen from this table, a merged district of Glens Falls and Abe Wing would generate \$27,024,247 in additional state aid over the fourteen years shown.

Year	Glens Falls 2006-07 Operating Aid	Abe Wing 2006-07 Operating Aid	Combined 2006- 07 Operating Aid	Incentive Operating Aid %	Incentive Operating Aid
2013-14 (1)	6,753,518	358,126	7,111,644	40%	2,844,658
2014-15 (2)	6,753,518	358,126	7,111,644	40%	2,844,658
2015-16 (3)	6,753,518	358,126	7,111,644	40%	2,844,658
2016-17 (4)	6,753,518	358,126	7,111,644	40%	2,844,658
2017-18 (5)	6,753,518	358,126	7,111,644	40%	2,844,658
2018-19 (6)	6,753,518	358,126	7,111,644	36%	2,560,192
2019-20 (7)	6,753,518	358,126	7,111,644	32%	2,275,726
2020-21 (8)	6,753,518	358,126	7,111,644	28%	1,991,260
2021-22 (9)	6,753,518	358,126	7,111,644	24%	1,706,795
2022-23 (10)	6,753,518	358,126	7,111,644	20%	1,422,329
2023-24 (11)	6,753,518	358,126	7,111,644	16%	1,137,863
2024-25 (12)	6,753,518	358,126	7,111,644	12%	853,397
2025-26 (13)	6,753,518	358,126	7,111,644	8%	568,932
2026-27 (14)	6,753,518	358,126	7,111,644	4%	284,466
2027-28 (15)	6,753,518	358,126	7,111,644	0	-
				TOTAL	27,024,247

Table 7.19 that follows shows the impact of applying the incentive operating aid to the true value tax rate. Without the incentive operating aid, the tax rate in the merged district would have been \$16.16 per thousand in 2011-12. As noted previously, this

would have represented a significant tax *increase* for residents of Abe Wing and a tax *decrease* for Glens Falls' property owners. Applying all of the incentive operating aid available in the first five years of a consolidation to the tax levy would have reduced the true tax rate to \$14.28. If the districts had merged in 2011-12, and if *all* of the incentive operating aid had been used to reduce the local tax levy, the true value tax rate would be reduced from \$16.16 to \$14.01, a decrease of \$2.15 or 13.3%.

In examining Table 7.19, it should be noted that the chart is for illustrative purposes only. Using the 2011-12 tax levy as a base was the most accurate figure at the time of this calculation. However, for purposes of illustrating the impact of incentive operating aid, including its declining amount, Table 7.19 is appropriate.

Table 7.19 Impact of Using 100% Incentive Operating Aid (IOA) on 2011-12 True Tax Rate							
Year of Merger	Full Value Property Wealth	Tax Levy w/o IOA	True Tax Rate w/o IOA	Incentive Operating Aid-First 5 Years	Tax Levy with IOA Available for the First 5 Years	True Tax Rate with IOA	Change in True Value Tax Rates
2011-12	\$1,324,362,044	\$21,397,341	\$16.16	\$2,844,658	\$18,552,683	\$14.01	\$2.15

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

1. Using funds to pay for transition costs and starting up new programs; there are always costs that exist when two school districts consolidate. These costs may include starting new academic programs, starting new extra-curricular programs, adjusting salaries, adjusting fringe benefit costs, buying new uniforms, modifying the policy manual, etc.

2. Using aid to fund reserves to ensure the long-term fiscal stability of the merged district.
3. Using funds to reduce taxes.

In the event that the consolidated school district decided to allocate the incentive operating aid in the manner described in table 7.20, 1/3 of the incentive operating aid would be used to reduce taxes. This means that in 2011-12, \$938,737 would have been used to reduce the local tax levy. This would have resulted in a true tax rate of \$15.45 that would have represented a \$1.36 (8.1%) reduction for residents in Glens Falls, but a \$2.99 (24.0%) increase for residents of Abe Wing.

Annual amount of incentive operating aid	\$2,844,658
2011-12 tax rate in Glens Falls	\$16.81
2011-12 tax rate in Abe Wing	\$12.46
33% of incentive aid to reduce the tax levy	\$938,737
Current full value property wealth-combined	\$1,324,362,044
Current tax levy-combined	\$21,397,341
Current tax rate-combined	\$16.16
Current full value property wealth-combined	\$1,324,362,044
Tax levy with 33% of incentive aid	\$20,458,604
Tax rate with 33% incentive aid	\$15.45
Impact of merger on tax rate in Glens Falls	-\$1.36 (-8.1%)
Impact of merger on tax rate in Abe Wing	+\$2.99 (+24.0%)

Finally, it is very common to realize significant staff salary and fringe benefit savings in a merger. At the same time, in a consolidation as considered here, it is not unusual, although not required, that the district absorbing its neighbor hires all teachers of the former district. The salary and benefit costs of these teachers, depending on contract comparisons noted previously, would increase the costs for the enlarged district (this is sometimes referred to as “leveling up salaries”). This is the case in an Abe Wing and Glens Falls consolidation. To level up Abe Wing teacher salaries and benefits would cost the new district \$207,794. In addition, as noted in chapter 5, it would cost an additional \$71,775 to put the Abe Wing staff on the Glens Falls health insurance program.

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

- *Incentive Operating Aid-extra state aid that the districts would receive by merging*
- *Incentive Building Aid-extra state aid the merged district would receive to assist in paying off their existing building debt*
- *Budget efficiencies due to the merger-legal and auditing services, memberships, dues, and other budgetary duplications that can be eliminated because of the merger (see Appendix for memo with complete listing)*
- *Potential staff reductions-positions that could be eliminated as a result of a merger*
- *Leveling up salaries-increasing teacher salaries from the lower paid district to the higher district's salary schedule*
- *Transferring the Abe Wing staff to the Glens Falls health insurance program.*

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

1. *The base amount and the percentages for calculating incentive operating aid remain the same as identified in this study.*
2. *The savings due to budget efficiencies have been held constant.*
3. *The savings that are realized from the reduction of 1.0 non-affiliated position as well as the additional costs for leveling up teacher salaries and health insurance have all been held constant.*

By holding all of the current values constant in analyzing the financial impact of the merger, conservative future year estimates are projected. It is understood that many of these figures will change in future years. Since there are more areas where resources are saved than where additional costs are likely to be incurred, holding current figures constant will provide the most conservative estimate of savings that would accrue to the merged school district. Table 7.21 that follows provides a complete look at the financial impact of a consolidation.

**Table 7.21
Financial Summary (100% incentive aid shown)**

Year	Incentive Operating Aid	Additional Building Aid on Current Debt	Reduction of 1.0 Non Affiliated Staff	Budget Efficiency	Total Additional Revenues & Efficiency	Additional Health Insurance Costs	Leveling Up of Teacher Salaries & Benefits	Total
2013-14	\$2,844,658	\$14,300	\$19,850	\$16,500	\$2,895,308	\$71,775	\$207,794	\$2,615,739
2014-15	\$2,844,658	\$14,300	\$19,850	\$16,500	\$2,895,308	\$71,775	\$207,794	\$2,615,739
2015-16	\$2,844,658	\$14,300	\$19,850	\$16,500	\$2,895,308	\$71,775	\$207,794	\$2,615,739
2016-17	\$2,844,658	\$14,300	\$19,850	\$16,500	\$2,895,308	\$71,775	\$207,794	\$2,615,739
2017-18	\$2,844,658	\$14,300	\$19,850	\$16,500	\$2,895,308	\$71,775	\$207,794	\$2,615,739
2018-19	\$2,560,192	\$14,300	\$19,850	\$16,500	\$2,610,842	\$71,775	\$207,794	\$2,331,273
2019-20	\$2,275,726	\$14,300	\$19,850	\$16,500	\$2,326,376	\$71,775	\$207,794	\$2,046,807
2020-21	\$1,991,260	\$14,300	\$19,850	\$16,500	\$2,041,910	\$71,775	\$207,794	\$1,762,341
2021-22	\$1,706,795	\$14,300	\$19,850	\$16,500	\$1,757,445	\$71,775	\$207,794	\$1,477,876
2022-23	\$1,422,329	\$14,300	\$19,850	\$16,500	\$1,472,979	\$71,775	\$207,794	\$1,193,410
2023-24	\$1,137,863	\$176	\$19,850	\$16,500	\$1,174,389	\$71,775	\$207,794	\$894,820
2024-25	\$853,397	\$176	\$19,850	\$16,500	\$889,923	\$71,775	\$207,794	\$610,354
2025-26	\$568,932	\$176	\$19,850	\$16,500	\$605,458	\$71,775	\$207,794	\$325,889
2026-27	\$284,466	\$176	\$19,850	\$16,500	\$320,992	\$71,775	\$207,794	\$41,423
TOTAL	\$27,024,250	\$143,704	\$277,900	\$231,000	\$27,676,854	\$1,004,850	\$2,909,116	\$23,762,888

As can be seen in Table 7.21, approximately \$23,762,888 could be saved by the merged school district over the next fourteen years. **It is important to note however, that Table 7.21 assumes that all (100%) of the incentive aid is used by the consolidated district to calculate the overall savings—this is not something as consultants to the districts that we would recommend. Consequently, in the tax rate calculations that follow it is important to keep this in mind.**

Finally, it is important to examine the impact that the savings noted in Table 7.21 would have on the tax rate in the two districts. To do so, we are using the 2011-12 fiscal year data for illustrative purposes knowing if a merger were to occur it would not take place until 2013-14. We are also assuming the noted savings in Table 7.21 were realized this current year.



In calculating the impact on the true tax rate, the following table 7.22 is developed to show relevant financial factors for the two districts.

Table 7.22			
Tax Information for Glens Falls and Abe Wing			
Year/Factor	Glens Falls	Abe Wing	Combined
2011-12 Full Value	\$1,124,405,215	\$199,956,829	\$1,324,362,044
2011-12 Tax Levy	\$18,906,373	\$2,490,968	\$21,397,341
2012 True Tax Rate	\$16.81	\$12.46	\$16.16
Savings noted in Table 7.21			\$2,615,739
Local Levy using savings of \$2,615,739			\$18,781,602
Tax rate after using 100% of savings			\$14.18

The actual true tax rate for Glens Falls in 2011-12 was \$16.81 per thousand dollars of full property value; in Abe Wing it was \$12.46. In the event that all of the projected savings noted in Table 7.21 (\$2,615,739) were used this past year to reduce taxes, it would result in a tax rate on true value of \$14.18 per thousand of full-value in the merged district. This would mean a reduction in the tax rate on true value of \$2.63 (15.7%) per thousand of full-value for current Glens Falls residents, but an increase of \$1.72 (13.8%) per thousand dollars of full-value for current Abe Wing taxpayers. This situation is created by the significant percentage spread in current true value tax rates between the two study districts as well as the disproportionate amount of assessed full value property wealth.

The average taxpayer however, as noted by one member of the advisory committee, is more interested in the impact on assessed property tax rates rather than full value tax rates. Therefore, the following table illustrates the impact of the savings noted in Table 7.21 on the actual assessed property tax rates for the three assessing units that make up the two districts.



Table 7.23			
2011-12 Tax Rates on Assessed Values-Actual vs. Merged (Financial Summary Impact Included)			
<i>Town</i>	<i>Actual Tax Rate</i>	<i>Merged Tax Rate</i>	<i>Difference</i>
Abraham Wing	\$15.91	\$18.11	+\$2.20
Glens Falls	\$21.67	\$18.28	-\$3.39
Queensbury	\$21.01	\$17.72	-\$3.29

As Table 7.23 points out, residents in Abraham Wing would have seen a tax increase of \$2.20 per thousand dollars of assessed property value, residents of Glens Falls and Queensbury would have seen reductions of \$3.39 and \$3.29 per thousand dollars of assessed value respectively. An average homeowner with property assessed at \$100,000, an Abe Wing resident would have experienced a tax increase of \$220 last year while residents with similar property value in Glens Falls and Queensbury would have seen a tax decrease of \$339 and \$329 respectively. **Again, be reminded that these tax impact calculations have the consolidated district using 100% of the incentive aid to impact the tax rate. That is not what we would recommend. Consequently, using a lesser amount would result in a lower tax reduction to residents of the Glens Falls district and a greater increase for residents in Abe Wing.**

As noted by some members of the Advisory Committee however, this disproportionate tax benefit is but one factor to consider when weighing the consolidation decision. Related financial benefits might accrue to the consolidated district as the result of enhanced economic benefit due to strengthening the educational reputation of the district thus keeping existing business and industry from leaving the area or enticing new private sector development.

We now turn to the key finding and recommendations for community and board consideration.



Chapter VIII

Key Findings and Recommendations

It is not within our province or the purpose of this study to recommend whether Glens Falls and Abraham Wing should consolidate. However, it is important that following this in-depth investigation, key findings and related recommendations be offered to the Glens Falls Board of Education should the Board and Abe Wing residents vote to join the districts into a single school system. It should also be understood by the reader that none of our recommendations are binding on the Glens Falls Board of Education if a merger occurs, but rather offer a starting point for discussion and policymaking.

Finding 1: Both Glens Falls and Abraham Wing school districts have experienced relatively stable enrollments over the past six years. Looking to the future, a merged district should see some K-12 enrollment growth from 2172 to approximately 2255 students in 2018-19 and K-6 enrollment growth 1212 to 1285 during this same time period.

Finding 2: It is unlikely that either home-schooled students or those in private schools from the two districts will enter the public schools. Even if they did, it would not have any measurable impact on the district.

Recommendation 1: A merged district should annually update enrollment projections to accurately monitor the impact of an increasing or decreasing student base.

Finding 3: Glens Falls has a grade pattern of Pre-K-4, 5-8 and 9-12; Abraham Wing has a grade pattern of Pre-K-6. The Abe Wings students in grades 7-12 attend Glens Falls for two grades of middle school and four years of high school.

Finding 4: At the elementary level (grades K-4), the student days are somewhat different. Abe Wing students begin their day slightly later than the Glens Falls



elementary students (8:30 vs. 8:20). The student day ends at varying time in Glens Falls depending on the day of the week while it is constant in Abe Wing. The beginning and ending times for fifth and sixth graders is different still since the Glens Falls students attend middle school while the Abe Wing students are still housed in the elementary building. The student day is longer in Glens Falls than Abraham Wing. Should a merger occur the Abraham Wing students and their parents may find a slight difference in the student day with the day-to-day variation in Glens Falls.

Finding 5: The staff day begins and ends at approximately the same time in both school districts and, while ending times vary in Glens Falls, the average time teachers are required to be on duty is about the same in both districts. If a merger occurs and the Abraham Wing staff are employed by Glens Falls, the teachers should find little difference in regard to the workday.

Recommendation 2: Following a consolidation, the Abe Wing Elementary School should adopt the same daily schedule for both students and staff as exists in the other Glens Falls elementary schools.

Finding 6: For the most part, both districts have similar class sizes at the K-4 level, however Abraham Wing with only one or two sections of each grade level has a more difficult time balancing class sizes.

Recommendation 3: Should the merger occur, initially the elementary attendance areas should remain as at present. However, over time if elementary (K-4) class sizes tend to vary widely thus resulting in inequitable teacher-to-student ratios, the consolidated district should consider redistricting the attendance areas to achieve more balanced enrollments in their elementary school buildings.

Finding 7: There are significant curricular differences at the elementary level between the two districts.



Recommendation 4: If the districts merge, the current instructional programs now being used by teachers in each district should continue to be used. However, within a reasonable timeframe (approximately three years), the teachers in all the elementary schools (including Abraham Wing) should be provided with the same instructional materials for use with students. In addition, the curriculum offered to elementary school students across the consolidated district should be essentially the same.

Finding 8: The amount of special area (art, music and physical education) time that elementary students receive per week varies considerably within and across the two districts.

Recommendation 5: Following a consolidation, the elementary (K-4) special area schedules (amount of time and intensity per week) should be the same across all elementary schools including Abraham Wing.

Finding 9: In examining grades 3-6 student performance on the New York State ELA and math tests from 2008-09 to 2011-12 there is little significant difference between the two districts. However, it should be noted that the small number of students attending Abraham Wing can cause the percentage of students meeting state standards in a given year to vary widely.

Recommendation 6: Following a merger, close review should be conducted for at least three years to ensure that there continues to be little difference in elementary student achievement regardless of the previous district students attended (disaggregate the data by previous district/elementary school attended).

Finding 10: The percentage of special education students in both districts is similar most years (keep in mind that the small number of special needs students in Abraham Wing can result in the overall percentage of identified students to vary widely from year to year). Both districts percent of special education students is above the desired state average of 12% of the total student population.



Recommendation 7: Once merged, the Glens Falls' Committee on Special Education and Pre-School Committee on Special Education, the Glens Falls Board of Education should appoint a member of the Abraham Wing district's current committees to join the Glens Falls' committee. This will provide a representative that knows the special needs students still attending the Abraham Wing building. This arrangement should last for at least five years until all the youngsters have aged-up.

Finding 11: Both school districts have done a good job of maintaining their school facilities, and Glens Falls voters recently approved a major capital improvement project.

Finding 12: Should a consolidation occur, it would not be possible for the merged district to house all the K-4 students in just three schools, particularly in light of the recent closure of one elementary school in Glens Falls.

Recommendation 7: Following a consolidation, it is our recommendation that the Abraham Wing building remain as an elementary school housing grades K-4 for the foreseeable future. Grades 5 and 6 that are currently housed in Abraham Wing will be relocated to the Glens Falls Middle School thus making all the elementary schools in the merged district K-4 buildings.

Recommendation 8: Following merger, the Glens Falls Board of Education's current policy governing community use of facilities should govern all schools, including the Abraham Wing building.

Finding 13: Neither district transports very many students to and from schools in the district (with a few exceptions). Both, however, do some out-of-district transportation.

Finding 14: Glens Falls does contract some of its transportation to Folmsbee.

Finding 15: The small bus fleet in each district (with Glens Falls being the largest) has been well maintained.

Recommendation 10: Because there is very little transportation of students to and from school in either district, there should be no transportation issues following a consolidation of the districts. However, it is our recommendation that the existing Board



policies that govern transportation in Glens Falls City School District apply equally to the students attending Abe Wing following a merger.

Finding 16: In examining the teacher contract provisions for both districts, some differences exist. In a merger by annexation, teachers from Abe Wing will be put on the Glens Falls teacher salary schedule receiving credit for years of service, advanced degrees, and graduate credits.

Finding 17: The teacher salary scale is generally higher in salary and payment for graduate credits in Glens Falls. As a result, Abe Wing teachers' salaries will be leveled up resulting in an increased cost for salaries and benefits of \$207,794.

Finding 18: Each district offers different health insurance plans for their employees. Moving the staff from the Abe Wing School District to the Glens Falls plan will increase the cost of health insurance by approximately \$71,775.

Recommendation 11: As soon as possible following a merger, the Glens Falls personnel department should review the personnel files of the teachers from Abe Wing to accurately place them on the Glens Falls salary schedule.

Finding 19: Each district currently has a superintendent of schools. In a merger by annexation, the Superintendent of Glens Falls will become the chief school administrator for the newly merged district. The current superintendent of Abe Wing has an employment contract that guarantees him employment until 2015. The Glens Falls Board of Education will need to identify a position for the Abe Wing Superintendent in the newly merged district.

Recommendation 12: A principal will be needed to administer the Abe Wing school as a K – 4 building. The current superintendent of Abe Wing should become the principal of the Abe Wing Elementary School.

Finding 20: There are not large discrepancies in the wages paid to support staff in the two current districts.



Recommendation 13: As soon as possible following a merger, the Glens Falls personnel department should determine the civil service status of all of the support staff from Abe Wing and determine the appropriate bargaining unit placement, correct salary level, and appropriate seniority status for any Abe Wing staff who will become employed in the consolidated school district.

Finding 21: Both districts have had consistent support of their respective communities for budget proposals presented. This is an indicator of a community's support for its schools. In each district, only one budget was not approved in the past eleven years.

Finding 22: Abe Wing and Glens Falls boards of education have been able to keep their districts in satisfactory financial condition as seen by their most recent balance sheets and recent independent audit reports.

Finding 23: The districts both purchase services from the WSWHE BOCES annually and both have similar BOCES aid ratios.

Finding 24: Glens Falls and Abe Wing spend similar amounts per student annually for operating expenses with some years each district being slightly higher than the other. Some of this difference is due to Abe Wing's small student base causing considerable fluctuation.

Finding 25: In recent years, Abe Wing has received less state aid per pupil than Glens Falls. Again, Abe Wing's small student base causes its aid per pupil to fluctuate considerably.

Finding 26: The property value and property tax levy per enrolled student is considerably higher in Abe Wing than in Glens Falls. This is due to the small size of Abe Wing's student base and the amount of commercial assessed property in the district.

Finding 27: The Glens Falls tax rate is quite a bit higher than the tax rate in Abe Wing. This is primarily a function of the difference in property wealth per student with Abe Wing having greater commercial property wealth.



Finding 28: Both districts have outstanding capital debt; Glens Falls has considerably more than Abe Wing primarily due to its larger number of school facilities. Glens Falls debt will be paid off in 2024 and Abe Wing's debt will be retired in 2025.

Finding 29: Current building aid ratios are similar. However, if a consolidation occurs the merged district would get some additional (\$143,705) building aid on existing outstanding debt.

Finding 30: A consolidated district would get a considerable amount of incentive operating aid over the next 14 years (\$27,024,247). However, due primarily to the current spread in tax rates between the two districts and the considerable difference in total assessed property values, this incentive operating aid is insufficient to bring the tax rates of the two school districts together.

Finding 31: If all the projected savings and additional revenue that a consolidated district realized was applied to reduce taxes, it would still result in a tax reduction for current Glens Falls residents but a tax increase for taxpayers in the Abraham Wing district.

Recommendation 14: Following consolidation, the Glens Falls Board of Education should apply enough of the new incentive operating aid in the first five years of the merger to lower the tax rate for current residents of the city district, while keeping the increase in taxes for current Abe Wing residents at an acceptable level.



Appendix

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Appendix A
Merger Study Advisory Committee Meeting Notes

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