

Reorganization Feasibility Study Program and Financial Update

On Behalf of the
Mayfield
and
Northville
Central School Districts

October, 2013

FINDINGS OF THE STUDY

Prepared by:
The SES Study Team, LLC

This original February 2012 study report was prepared with funds provided by the New York State Department of State under the local government efficiency grant program.

School District Community Advisory Committee Members Appointed by the Respective Boards of Education to Work with and Advise the SES Study Team in the Preparation of the original February 2012 Reorganization Feasibility Study

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The Boards of Education, the Superintendents, and the SES Study Team sincerely thank the volunteer Community Advisory Committee Members for their time, diligence, collaboration and advice in the preparation of this study.

The SES Study Team acknowledges and thanks Suzanne Spear and Jay O'Connor of the State Education Department and Sean McGuire of the Department of State as helpful collaborative resources for the study.

Purpose of the Study:

“Objective of the school districts: determine if a centralization of the Mayfield and Northville Central School Districts would provide enhanced educational opportunities and at the same time increase efficiencies and lower costs for the overall operation by forming one centralized district.”

Preface* **UPDATED* **Mayfield Central School District**

Board of Education Members: Ernest Clapper, President; Robert Suits, Vice President; Tush Nikollaj; Kevin Capobianco; Joan Scannell

Interim Superintendent: Joseph Natale

Mayfield Central School District is located at the foothills of the Adirondack Park on the Great Sacandaga Lake; in Fulton County. New York State Route #30 passes by the district. Access to the New York State Thruway, bus and train service is available in Amsterdam. The nearest large airport is in Albany, approximately 50 miles to the southeast.

Mayfield is rural and the school buildings serve as the hub of school and community activity. There is no major industry in the area, with the school district serving as the largest employer in the community. The majority of the property is residential and many of the residents are on fixed incomes.

Northville Central School District

Board of Education Members: Sheldon Ginter, President, James Beirlein, Vice President, Michael Feldman, Dennis Poulin, John Sira

Interim Superintendent: Debra M. Lynker

The Northville Central School District, formed in 1932, is located in the Towns of Bleecker, Mayfield and Northampton in Fulton County, the Towns of Benson and Hope in Hamilton County and the Town of Edinburg in Saratoga County. The school district covers approximately 143 square miles and has an estimated population of 3,200. The school building is located in the village of Northville, approximately 30 miles north of the City of Amsterdam.

The school district is located at the north end of the Great Sacandaga Lake and is reached by NYS Route #30. Access to the New York State Thruway is available at Amsterdam. Bus and rail service are available in Amsterdam as well. Air transportation is available in Albany, approximately 50 miles to the southeast.

The School District is essentially a rural area, with many of its residents commuting to Amsterdam, Schenectady and Albany for employment. Due to its location near the Great Sacandaga Lake, summer employment and extensive recreational opportunities are available.

INTRODUCTION **UPDATED**

A MATTER OF THE ECONOMY AND NOT POOR STEWARDSHIP OF PUBLIC RESOURCES

The Mayfield and Northville Central School District officials have been concerned about the financial resources available to support a quality educational program for their students. These districts, like many in New York State (as well as individuals and businesses) have had to reduce expenditures for staff, programs, and general operations to deal with the recession of 2008 and its continued fallout for the foreseeable future.

With state aid revenues likely to remain ‘flat’ or slightly increasing for some districts, it is projected that school district expenditure reductions will need to continue in order to offset these flat or declining revenues. It is believed by the Boards of Education of the two school districts that local community members are unable to shoulder the burden of a transfer of the shortfall in state aid revenues to increased property taxes to raise the revenue.

In addition, with the passage of the 2% Property Tax Levy Limit Law by the NYS Legislature and Governor in June 2011, schools cannot go legislatively beyond that measure without over 60% of their voting residents agreeing to do so. For upstate school districts that typically receive 60+percentage of their revenues from state aid, it is becoming increasingly difficult to maintain even the most basic of school programs. Indeed, for both the short and long term, the financial forecast for many upstate school districts is not good.

THE DILEMMA FACING COMMUNITIES AND THEIR RESPECTIVE BOARDS OF EDUCATION

1. State aid to support local school districts may stay close to flat for the foreseeable future;
And,
2. The capacity for local taxpayers of a school district to shoulder more revenue responsibility through property taxes may or may not be possible;
And,
3. School district communities, the State of New York, and the Federal perspective are expecting higher measured student achievement for all students;
And,
4. School district communities, the State of New York, and the Federal perspective are requiring the delivery of an educational program to all students that will enable them to be productive citizens in the workforce, and to be competitive in the global economy, as well as have the basic skills to pursue post-high school specialized education opportunities.

EXAMPLES OF OTHER DEMOGRAPHIC VARIABLES AT WORK AFFECTING THE DELIVERY OF PUBLIC SCHOOL EDUCATION

- A. Declining community population and a declining school-age population, 2/3 of NYS population resides in 12 downstate counties;
- B. Declining job market opportunities;
- C. Growing federal budget deficit and sluggish economy;
- D. Rural NYS experiencing a 44% less growth in property values compared to metro areas of the State;

- E. Increasing health insurance and employee pension costs;
- F. Unemployment rate in rural NYS is higher than the unemployment rate in metro areas of the State;
- G. Global threats to the US economy by increases in international student measured achievement;
- H. Unfunded mandates expected of school districts;
- I. Equity issues in how school funding by the state affects less wealthy school districts.

DUE DILIGENT PLANNING BY THE MAYFIELD AND NORTHVILLE BOARDS OF EDUCATION AND THIS STUDY

In 2011, the two Boards of Education collaboratively applied for and were awarded a NYS Department of State Grant to determine if reorganization could provide enhanced opportunities for all pupils of the two school districts and, at the same time, increase efficiencies, and lower cost for the overall operations by forming a reorganized school district.

The two Boards of Education and their superintendents had no pre-conceived notions about the findings of the study or a pre-conceived advocacy for what the findings should be.

They believe they can work together to deliver the program and deal with the long-term financial reality facing school districts, other municipalities, and local school district residents. In addition, the Boards recognize that the financial projections and economic projections underscore that previously successful ways and decisions about serving pupils *may not* be viable solutions in ‘this new normal’ caused by economic conditions facing our region, the state and the nation.

Because of the due diligence of the two Boards of Education in exploring options, the information offered in this study provides a concrete way for the two communities and their Boards of Education to engage public discussion in an open and transparent fashion. The study ‘holds up a mirror’ and reflects information to help the communities determine if a reorganization ‘makes sense’ and is it ‘doable.’ It also provides a ‘picture’ of what it might look like. A *roadmap* or *framework* is described that suggests what might it take financially to serve the pupils of both districts as one. No study can bind the legislative actions of a Board of Education of a newly organized school district. The Board may or may not follow the program, staffing, transportation, and financial assumptions or *roadmap* offered by the study. The described *roadmap* is a benchmark that can help discussions as the Board decides on program and budget specifics seven months from now, if a reorganization is approved by both communities. The study is just one source of information to help community discussion about how to deal with the dilemma facing public schools in an economy that likely will not provide increased financial support to deliver Pre-K through grade 12 public education.

We thank the districts for allowing us to work with you on this update to the February 2012 Reorganization Study.

The SES Study Team, LLC
September, 2013

FINDINGS OF THE STUDY

If the communities choose to approve a reorganization of both districts into one, the reorganization would begin on July 1, 2014.

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PURPOSE OF THE STUDY

The Boards of Education of Mayfield and Northville Central School Districts engaged this study as part of their on-going long-range planning efforts. The two Boards, similar to most school districts in New York State, continuously balance the mission to provide a comprehensive educational program as a foundation that will enable students to be ‘globally competitive’ as adult citizens, and the responsibility to provide such a program within the financial means of the communities that the school districts serve.

The New York State Department of State provided a grant opportunity for the two school districts to study the *feasibility* of reorganization of the districts as a possible method to deliver educational services collectively to the adjoining school districts and communities.

The two districts accepted the grant with no preconceived conclusions as to what the findings of the study might be. The two Boards of Education and their superintendents sought the grant as a resource to exercise their *due diligence* in providing information about a possible option for delivery of public education by the two districts for review and possible consideration by the respective communities.

The two Boards of Trustees engaged the services of the SES Study Team, LLC to implement a feasibility study to answer the question:

“Would a reorganization of the Mayfield and Northville Central School Districts provide enhanced educational opportunities and at the same time increase efficiencies and lower costs for the overall operation by forming one centralized district?”

The role of the SES Study Team is to prepare a study that provides practical, useful data to help the Boards of Trustees, the Joint Community Advisory Committee, and the communities to engage first in a public policy discussion as to how best to serve the young people of the communities in the future and, then, second to make decisions about that future. The study also provides information to the Commissioner of Education.

METHODOLOGY OF THE STUDY

- ✓ Guiding values and principles of the study process included:
 - ◇ Inclusion of, and sensitivity to, all points of view from the communities involved;
 - ◇ A focus on answering a set of questions by school district and community stakeholders;

- ◇ An approach that begins with the collection of data, a review of major findings, sharing of perceptions, recommendations based upon challenges and opportunities, and finally modeling of potential options as a result of reorganization;
 - ◇ The role of school district instructional, instructional support, and administrative staff in providing comprehensive data for the study to use to answer its questions;
 - ◇ Public transparency of the work and data developed and compiled by the Joint Community Advisory Committee and the Study Team;
 - ◇ The creation of a study report that becomes the prime useable tool by members of the communities as they decide how best to educate their children in the future.
- ✓ The key element of the methodology of the study is the Joint Community Advisory Committee. Thirty community members from the two school districts met from April through November 2011 with the consultant team. The purpose of the Joint Community Advisory Committee is to provide representation for all residents, taxpayers, and stakeholders of each respective district in the study process. The charge given to the committee members respectively appointed by each Board was:
- ◇ To listen to presentations and discussions and provide perspectives and feedback about the data and their analysis during the study process.
 - ◇ To advise the consultants on issues related to the study.
 - ◇ To help keep district residents informed with accurate information about the study.
 - ◇ To promote 3-way communication among school district officials and personnel, the citizens of the districts, and the SES Study Team consultants.

Starting on page -1- of the **DATA** section of the study report are the criteria used by the Boards to appoint Committee members from those who volunteered.

- ✓ The Joint Community Advisory Committee first identified a set of questions that their work and the study should address. These questions became the guide for the research of the study and the agendas of the work sessions of the Joint Committee.

Starting on page -2- of the **DATA** section of the study report are the questions developed by the Joint Committee to guide the work of the study.

- ✓ The Joint Community Advisory Committee met with the SES Study Team for eight work sessions from April through November 2011. Data sets were collected, analyzed, and discussed by the Advisory Joint Committee and the SES Study Team to address the purpose of the study:

Would a reorganization of the Mayfield and Northville Central School Districts provide enhanced educational opportunities and at the same time increase efficiencies and lower costs for the overall operation by forming one centralized district?

The role of The SES Study Team was to “hold up a mirror” to data about each of the school districts; organize the data without analysis; provide the data to the Joint Community Advisory Committee in an unbiased manner; answer questions of the community volunteers; listen to the perceptions about what are the possible *opportunities and challenges* if the communities of the two school districts chose to reorganize into one school district. The data included information about the following major categories:

- ◇ Demographics of the two districts.
- ◇ The current ‘fiscal condition profiles’ of each district.

- ◇ Current property taxes.
- ◇ Pupil capacities of the existing school buildings.
- ◇ Building conditions of the existing school buildings.
- ◇ Current class sizes in delivering the program currently.
- ◇ The elementary program offerings.
- ◇ The secondary program offerings.
- ◇ Co-curricular and athletic offerings.
- ◇ State student assessment data.
- ◇ College enrollment data about school district graduates.
- ◇ How the school districts currently share regionally with other school districts.
- ◇ Current instructional and instructional support staffing and deployment.
- ◇ Current expenditures for staffing and program.
- ◇ Elements of current labor contracts.
- ◇ Historical retention pattern of staff.
- ◇ Current expenditures to deliver the educational program separately in the two districts.

The agendas for each of the work session meetings of the Joint Community Advisory Committee are included starting on page -7- of the **DATA** section of the study report

What might a ‘reorganization’ roadmap look like? *UPDATED*

Where would the students go to school?

I. Suggested Prime Building Use Plan to Implement the Pre-K through 12 Program if the School Districts Reorganized into One

Two K-5 elementary attendance zones are drawn with one K-5 school within what is now each school district. One grades 6-8 middle school; and one high school grades 9-12.

Grade Level:	School:	School Building Pupil Capacity:	Estimated Enrollment over the next five years:	
Pre-K-5	Mayfield Elementary	576	396 (68.8% of existing pupil capacity)	Plus 72 half day pre-k or 36 full day or a combination allocated in both schools
Pre-K-5	Northville Elementary	286	136 (47.6% of existing pupil capacity)	
Grades 6-8	Middle School (Currently Northville Jr-Sr HS)	373	354 (94.9% of existing pupil capacity)	
Grades 9-12	High School (Currently Mayfield Jr-Sr HS)	515	417 (81% of existing pupil capacity)	
Total K-12:		1750	1303 (74.5% of existing pupil capacity)	

What might the program for students look like? *UPDATED*

J. Suggested Breadth of Student Program Elements if Reorganization of the Two School Districts into One is Approved by the Communities

Over a series of meetings, the Joint Community Advisory Committee met with teams consisting of teachers, counselors, principals and the superintendents to discuss and analyze the current elementary

and secondary program offerings at both school districts. At each of the meetings, the staff representatives answered questions from Joint Community Advisory members about the delivery of their instructional programs. As part of those conversations, school representatives were asked to respond to the following question:

“What are specific ideas and examples about enhanced (elementary/secondary) program/learning opportunities that are possible for the pupils of the two districts if resources were available through reorganization?”

The two Boards of Education appointed members to the Joint Community Advisory Committee who are representatives of the diverse stakeholder groups of each community. The Study Team asked all of the members of the Joint Committee in a large group discussion to answer the following question:

What do you believe could be program enhancements if the two districts were to reorganize?

The Joint Committee was not asked to form a consensus about the items. The purpose of asking the CAC to identify possible student program elements that should result because of a possible reorganization is to help the Study Team prepare a suggested “*What if*” *Program and Staff Picture*” as part of the *possible reorganization roadmap*. The Study Team believes that the study should not just suggest a student program scope for a potential reorganized district without a local community context. As ‘guest outsiders’ the Study Team listened to and recorded the perceptions of the diversely representative community members serving on the Joint Committee. They helped to give insights about what the communities value about possible opportunities that should be available through the public school system. If a reorganization of Mayfield and Northville is approved by both sets of community voters, the specific program elements of a reorganized district is the decision of the newly elected Board of Education for the newly organized school district. Listed below (not in any rank-order or priority) are all of the student program elements for a reorganized district suggested by the various Joint Advisory Committee members appointed to help with the feasibility study.

- Social workers and psychologists available at the elementary level
- Reasonable class sizes in elementary and secondary
- Additional pre-k class sections to serve pre-school children
- Transportation for pre-K students
- Librarian at each elementary School District
- Support services including aides in the classroom
- Staff development for all staff
- More use of distance learning
- Before and after school day care
- Summer school programs for K-12
- Enrichment opportunities for K-12 in an ongoing fashion
- Driver education
- Increased Occupational and Physical Therapy services
- A mentoring program

- Summer water safety program
- Improved nutritional services
- More opportunities for students who choose not to go to college; example: business law, life skills, financial planning, BOCES program opportunities
- More opportunities for college bound students; example: Advanced Placement courses, college at high school courses
- Foreign language in the elementary schools
- More technology in the schools to support instruction and tech support to ensure all the equipment works and people are trained to use it
- Expanded intramurals, co-curricular, and fine arts opportunities for all pupils
- Teaming of teachers as the way to provide instruction in the middle school years

Based on all of the student program suggestions and perceptions shared by the Joint Committee members, the Study Team suggests a student program/staffing plan as a *Roadmap* to be considered for a reorganization of Mayfield and Northville into one district. The final established scope of programming and staffing rests with the newly elected Board and the community if both school district communities approve a reorganization.

ELEMENTS OF THE TWO POSSIBLE *ROADMAP* OPTIONS FOR REORGANIZATION TO CONSIDER

Class sizes

The reorganization ‘What if’ student program picture outlined in the study is based on the current class size goals endorsed and used by both school districts.

▪ Pre-Kindergarten (Pre-School)	18 pupils
▪ Kindergarten and grade 1:	20 pupils
▪ Grades 2 and 3:	22 pupils
▪ Grades 4, 5, and 6:	24 pupils
▪ Grades 7-12:	25 pupils

(Note: Often for *specialized* Grades 7-12 courses, it is likely that the class sizes for such specialized courses may be between 10-(or fewer pupils as approved by the board)-and 25 pupils. During other instructional periods of the day, it is likely a classroom will host class sizes near the 25-pupil number for other courses less specialized.)

Pre-Kindergarten Education

Includes two fulltime Pre-K teachers equal to the number currently available.

Special Needs Classes

It is possible that more special needs pupils may be able to be served in the new school district as opposed to having to travel to an out of district site. ‘Least restrictive environment’ and ‘educationally sound’ criteria must guide the decisions as to which program is best for these unique students. The resources and collective talent in the new school district may enable the district to deliver more programs for many of these students at the home district.

The ‘What if’ Picture that follows is only a roadmap. The estimates are based on what it might take to deliver the current program offerings of the two school districts plus other educational opportunities discussed and suggested by the Joint Community Advisory Committee. The specific number of full time equivalent staff, their titles, and who is assigned to a particular building in a given school year will be judged by the Board of Education. Such decisions are made as the new

district works with the actual number of pupils enrolled and a profile of their educational needs in a given school year. The Full Time Equivalent Instructional staffing listed should be viewed in light of what type of resource may be provided to the students in a reorganized district. All of the Full Time Equivalents listed in the *What if Picture* do not necessarily exist now on staff. Therefore, the *What if* scenario should be looked at as a plan that may take up to 12 months to implement completely.

Comparison of Current Grades K-6 Classroom Section Instructional Staffing in Both Districts with a "What If" Staffing Picture in a Reorganized School District

	K-6 CURRENTLY IN THE 2013-2014 SCHOOL YEAR		<i>Roadmap "Picture" in a Reorganized District</i>
	Mayfield	Northville	FTE
	FTE	FTE	
	21	13	
September 2013 Enrollment:	423	183	
	<i>(On average 20.1 pupils per class grades K-6. It does not take into account that there may be some special needs pupils served in a self-contained setting when appropriate instead of a grade level class section.)</i>	<i>(On average 14.1 pupils per class grades K-6. It does not take into account that there may be some special needs pupils served in a self-contained setting when appropriate instead of a grade level class section.)</i>	
Estimated enrollment of a Reorganized School District:	Mayfield Elementary K-5	Northville Elementary K-5	25 Total Est. K-5 Enrollment of 532 (The number of FTE's assigned at either elementary school will depend upon actual grade level enrollment in Sept. 2014.) (District-wide on average 21.3 pupils per class grades K-5. It does not take into account that there may be some special needs pupils served in a self-contained setting when appropriate instead of a grade level class section.)
	Grade 6 as part of a 6-8 Middle School Served at Northville		4
	Estimated Enrollment for planning in 2014-2015 grade 6: 95		<i>(On average 23.8 pupils per class grade 6. It does not take into account that there may be some special needs pupils served in a self-contained setting when appropriate instead of a grade level class section.)</i>

**'WHAT IF' ROADMAP PICTURE PRE-K THROUGH TWELVE INSTRUCTIONAL STAFF FTE
SUMMARY BY BUILDING**

	Northville	Mayfield	Serving Pupils District-Wide in the new district	Total Estimated Staff Roadmap Picture of a Reorganized School District	<i>Total Current 2013-2014 Staff in Both Districts Combined</i>	2013-2014 Staff At Northville	2013-2014 Staff At Mayfield
Grades K-6 classroom section teachers	11	18		29	<i>34</i>	13	21
Pre-Kindergarten	1	1		2	<i>1.5</i>	0	1.5
Special education specialist (ex. consulting teacher, special education, reading, math, ESL, ELA)			19	19	<i>19</i>	7.5	11.5
English	2.5 (estimate of 260 grades 7-8 pupils; average of 20 pupils per class section)	4 plus .5 (estimate of 417 grades 9-12 pupils; average of 21 pupils per class section)		7; 6.5 plus .5 for college courses and advanced placement courses	<i>7</i>	3	4
Social Studies	2.5	3.5+.5		6.5; 6 plus .5 for college courses and advanced placement courses	<i>8.5</i>	3.5	5
Math	2.5	3.5+.5		6.5; 6 plus .5 for college courses and advanced placement courses	<i>6</i>	3	3
General Science Earth Science Biology(Living Environment) Chemistry Physics	2.5	Total 4.5+.5		7.5; 7 plus .5 for college courses and advanced placement courses	<i>8</i>	4	4

	Northville Serving K-5 and 6-8	Mayfield Serving K-5 and 9-12	Serving Pupils District- Wide in the new district	Total Estimated Staff Roadmap Picture of a Reorganized School District	<i>Total Current 2013- 2014 Staff in Both Districts Combined</i>	2013- 2014 Staff At Northville	2013- 2014 Staff At Mayfield
Foreign Language	1; 6-8	2; 9-12		3	3	1	2
Health	.5; 6-8	1; 9-12		1.5	1.5	.5	1
Art	1.5	2		3.5	3.5	1	2.5
General Music Vocal Music Instrumental Music	1.5	2		3.5	3.5	1	2.5
Technology/Engineering/ Agriculture	1; 6-8	1; 9-12		2	2	1	1
Driver Education				0	0	0	0
Home and Careers (Consumer Science)	.5; 6-8	1; 9-12		1.5	1.2	.5	.7
Business		1; 9-12		1	2	1	1
Physical Education			6	6	6	2	4
Social Worker			2	2	.8	0	.8
Guidance Counselor			3	3	2.7	1	1.7
Speech			2	2	2	1	1
Occupational Therapist			1	1	1	0	1
Physical Therapist			1	1	1	0	1
Psychologist			2	2	2	1	1
Librarian	1	1		2	1.4	.4	1
Nurse	1	2		3	3	1	2
TOTALS OF FULL TIME EQUIVALENTS				115.5	120.6		

Estimated Staff Expenditure Changes to Implement the Program of the What If Program Scenario			
	<i>Total Current 2013-2014 Instructional Staff in Northville and Mayfield Combined</i>	Total Estimated Roadmap Picture of a Reorganized School District Based on the High Range Enrollment Projection	Estimated Collective Budget Impact (+ or – FTE’s times the average current FTE cost in the two school districts for an elementary teacher and for a secondary teacher)
Grades K-6 classroom section teachers	34	29	-5 x \$84,060 = -\$420,300
Pre-Kindergarten	1.5	2	+ .5 x \$84,060 = + \$43,012
Social Studies	8.5	6.5	-2 x \$86,297 = -\$172,594
Math	6	6.5	+ .5 x \$86,297 = +\$43,148
General Science Earth Science Biology(Living Environment) Chemistry Physics	8	7.5	- .5 x \$86,297 = -\$43,148
Home and Careers (Consumer Science)	1.2	1.5	+ .3 x \$86,297 = +\$25,889
Business	2	1	- .1 x \$86,297 = -\$86,297
Social Worker	.8	2	+1.2 x \$86,297 = +\$103,556
Guidance Counselor	2.7	3	+ .3 x \$86,297 = +\$25,889
Librarian	1.4	2	+ .6 x \$86,297 = +\$51,778
Total Net Expenditure Change with the What if Roadmap			-\$429,066

Teacher Aides and Teacher Assistants District-wide:

The two school districts currently deploy 4 NYS certified Teacher Assistants. There are 23.22 civil service teacher aides currently in the two school districts. The Program “*What if*” Picture includes no change in FTE’s.

What cannot be defined at this time is how many special needs pupils may require one-to-one assistance as part of their Individual Education Plans as defined by the Committee on Special Education in collaboration with the pupils’ parents. It is recommended that the current 27.22 FTE Teacher Assistants and Teacher Aides/Monitors be planned initially for the reorganized district.

STAFF SEGMENT	THE CURRENT PROGRAM STAFF COLLECTIVELY IN THE TWO DISTRICTS	ESTIMATED <i>WHAT IF</i> SCENARIO WITH A REORGANIZED SINGLE SCHOOL DISTRICT	Estimated Collective Budget Impact (+ or – FTE’s times the average current FTE cost in the two school districts)
	Full Time Equivalents	Full Time Equivalents	
Teacher Assistants	4	4	
Teacher Aides	23.22	23.22	
Estimated Totals:	27.22	27.22	

Supervisory/Administrative Resources:

In a move to strengthen teaching and to have a positive affect student learning, New York State has newly mandated a comprehensive evaluation system for classroom teachers and building principals. “The 2010 Education Law 3012-c requires each classroom teacher and building principal to receive an Annual Professional Performance Review (APPR) resulting in a single composite effectiveness score and a rating of 'highly effective,' 'effective,' 'developing' or 'ineffective.'”

It requires that all evaluators must be trained and an appeals process must be locally developed between the district and the respective bargaining unit. These new Regulations have tight timelines and have placed considerable pressure on school districts to integrate them into their evaluations systems.

This new mandate has an impact on the classroom teachers. It also significantly affects the building level administrator who would be responsible for the evaluations of his/her staff. It requires the supervisor to observe each teacher two times, use newly-designed teacher practice rubrics, conference with the teacher, monitor the collection of student test data, help teachers develop Student Learning Objectives for courses that do not end with state assessments, write a comprehensive and detailed assessment report on each teacher, develop and create individualized improvement plans for struggling teachers and manage all appeals if they were to occur.

The building level supervisory/administrative *roadmap* outlined below achieves about an average 1:33 supervisory ratio.

SUPERVISORY/ADMINISTRATIVE RESOURCES: A *What if* Staffing Picture to implement and administer the program and services of the reorganized district

Buildings:	Estimated Enrollment of the Building	Building/Program Supervision	Assigned District Responsibility (Examples)
Mayfield Elementary Pre-K-5	Pre-K: 36 full day or 72 half day K-5: 396	Principal	Title and Grants Programs
High School 9-12	374	Principal	District-wide Technology Plan
Northville Elementary Pre-K-5 at Northville Building	Pre-K: 36 full day or 72 half day K-5: 136	Pre-K-8 Building Principal .5 Assistant Principal	Student Data
Middle School at Northville Building 6-8	354		
Total:		3.5	

District-wide Supervision/Administrative Resources:

Charted below are the suggested district-wide resources for supervision and administration for the reorganized school district. The profile provides the skill sets to deploy diligently a school district with about 1275 students, over 200 instructional and support staff members, and a budget of about \$27,000,000.

<i>What if</i> picture of how district central services/office supervision and administration might be provided in a reorganized district:		
	Primary Resource Function	Full Time Equivalent
Superintendent	Chief Executive Officer	1
Business Manager	Chief Financial Officer	1
Director of Instruction, Pupil Services and Special Education	Plans, implements, and evaluates all instructional programs and pupil support services collaboratively with the building principals. Responsible for the special needs program.	1
Director of Building and Grounds	Ensures the maintenance and upkeep of all of the facility resources of the district.	Shared by 2 civil service supervisors.
Director of Transportation	Organizes and implements all transportation services of the district.	
Director of Food Services	Organizes and implements all school lunch and breakfast services of the district.	
Total		5
Director of Athletics, Physical Education and Recreation	Plans, coordinates, implements, and evaluates all interscholastic and intramural program elements for Pre-K through 12 and supervises all coaches and physical education instructors.	No Change; Continues to be a stipend position

Current Program Supervisory/Administrative Staffing and the *What If* Estimated Scenario

STAFF SEGMENT	THE CURRENT PROGRAM STAFF COLLECTIVELY IN THE TWO DISTRICTS	ESTIMATED <i>WHAT IF</i> SCENARIO WITH A REORGANIZED SINGLE SCHOOL DISTRICT	Estimated Collective Budget Impact (+ or – FTE’s times the average current FTE cost in the two school districts)
	Full Time Equivalents	Full Time Equivalents	
K-12 certified administrators including all district administrators including the business official if she/he serves in a civil service position	9.4	6.5	-2.9 x \$124,668 = -\$361,537
Directors of school lunch, transportation, and facilities operation and maintenance	2	2	
Estimated Totals:	11.4	8.5	-\$361,537

District-wide Secretarial Support; Business Office Support; Technology Support; School Lunch, Transportation, Building, and Grounds Resources:

Secretarial Support:

It is suggested that each school building should have at least two secretaries. Administrators, supervisors, guidance counselors, psychologists, and social workers are provided secretarial services. Currently, there are 9 secretaries. A suggested deployment of secretarial support is:

Location	Secretary FTE’s Assigned
Northville Pre-K-8 Building	2
Mayfield Elementary	2
High School	3
District Offices	4

STAFF SEGMENT	THE CURRENT PROGRAM STAFF COLLECTIVELY IN THE TWO DISTRICTS	ESTIMATED <i>WHAT IF</i> SCENARIO WITH A REORGANIZED SINGLE SCHOOL DISTRICT	Estimated Collective Budget Impact (+ or – FTE’s times the average current FTE cost in the two school districts)
	Full Time Equivalents	Full Time Equivalents	
Secretarial	9	11	+2 x \$45,597 = +\$91,194
Totals:	9	11	+\$91,194

School Business Office Support Staff:

It is suggested that the business office requires at least a Business Manager, and three business office accounts support staff and one secretary. The five FTE’s achieve the following major financial responsibilities.

- ✓ Role of Treasurer
- ✓ Payroll.

- ✓ Accounts payable
- ✓ Accounting of employee benefits like health insurance; assistant treasurer, and internal auditor
- ✓ Purchasing agent

STAFF SEGMENT	THE CURRENT PROGRAM STAFF COLLECTIVELY IN THE TWO DISTRICTS	ESTIMATED <i>WHAT IF</i> SCENARIO WITH A REORGANIZED SINGLE SCHOOL DISTRICT	Estimated Collective Budget Impact (+ or – FTE’s times the average current FTE cost in the two school districts)
	Full Time Equivalents	Full Time Equivalents	
Business Office Support Staff	3.83	3	- .83 x \$52,788 = -\$43,814
Totals:	3.83	3	-\$43,814

Instructional Technology Support:

It is suggested that the district employ 2 technology personnel instead of a Coordinator of Technology position. One is based at each campus to ensure that software and technology equipment is ready and functioning; and they are in-house resources to mentor all staff with regard to technology use and operation as needed.

STAFF SEGMENT	THE CURRENT PROGRAM STAFF COLLECTIVELY IN THE TWO DISTRICTS	ESTIMATED <i>WHAT IF</i> SCENARIO WITH A REORGANIZED SINGLE SCHOOL DISTRICT	Estimated Collective Budget Impact (+ or – FTE’s times the average current FTE cost in the two school districts)
	Full Time Equivalents	Full Time Equivalents	
Technology Coordinator	1	0	-1 x \$79,915 = -\$79,915
Technology Support Technicians	0	2	+2 x (est.) \$55,000= +\$110,000
Estimated Totals:	1	2	+\$30,085

School Lunch, Transportation, and Buildings Operation and Maintenance:

- **SCHOOL LUNCH:** It is suggested that the school lunch programs as staffed continue for the newly reorganized school district. Within the first two years of the new school district, it is suggested that the district review, analyze, and study the delivery of school lunch services to identify ways, if any, that the service can be delivered more efficiently.
- **TRANSPORTATION:** It is suggested that the school transportation program as staffed continue for the newly reorganized school district and the additional transportation services outlined in the study be added. Within the first two years of the new school district it is suggested that the district review, analyze and study the delivery of transportation services to identify ways, if any, that the service can be delivered more efficiently.
- **BUILDINGS AND GROUNDS:** It is suggested that the school buildings and grounds operations and maintenance resources as staffed in each building continue for the newly reorganized school district. Within the first two years of the new school district it is suggested that the district review, analyze and study the delivery of building services to identify ways, if any, that the service can be delivered more efficiently. For example, such an analysis can identify how best the new district can use differentiated staffing to achieve expected standards in cleaning; planned and scheduled

maintenance of systems and equipment; availability of on-staff skill sets for electricity, plumbing, painting, refrigeration, and heating, ventilating and air conditioning to efficiently and cost-effectively operate the buildings of the district.

What staff would the reorganized school district probably need? UPDATED

K. What if Picture of the Staff Necessary to Deliver the Program in a Reorganized District

The ‘What if’ Picture that is summarized below is only a roadmap. It suggests the total staff resource that may be necessary to implement a comprehensive program as a reorganized district, Pre-K through grade 12. The ‘What if’ Picture presented in the study is based on what the Study Team learned from listening to the Joint Community Advisory Committee, the leadership teams and the guest staff from both districts who attended various meetings for the study. The actual number of pupils enrolled and the profile of their educational needs will judge the specific number and job title of staff assigned to a particular building in a given school year.

STAFF SEGMENT	THE CURRENT PROGRAM STAFF COLLECTIVELY IN THE TWO DISTRICTS	ESTIMATED <i>WHAT IF</i> SCENARIO WITH A REORGANIZED SINGLE SCHOOL DISTRICT	Estimated Collective Budget Impact (+ or – FTE’s times the average current FTE cost in the two school districts)
	Full Time Equivalents	Full Time Equivalents	
Pre-K through grade 12 teachers (including counselors, librarians, social workers, and similar others):	120.6	115.5	-\$429,066
K-12 certified administrators and district civil service supervisors	11.4	8.5	-\$361,537
Teacher Assistants	4	4	
Teacher Aides	23.22	23.22	
Secretarial	9	11	+\$91,194
Business Office Support	3.83	3	-\$43,814
Technology Support	1	2	+\$30,085
Bus Drivers	8	8	
	Plus 6951 hours	Plus 6951 hours	
Bus Aides	2	2	
	Plus 1287 hours	Plus 1287 hours	
School Lunch Workers	9	9	
	Plus 3726 hours	Plus 3726 hours	
Operations and Maintenance	16	16	
Total:	208.05 plus hourly	202.22 plus hourly	-\$713,138

What might be the plan for bus transportation? UPDATED

L. Example School Day Time Schedule and Pupil Transportation if the Prime Building Use Option is Implemented to Serve the Pupils in a Reorganized District

Assumptions:

- ✓ All Pre-K through grade 5 pupils attend the elementary school within the original school district ‘attendance zone’. However, parents who wish to have their elementary children

attend an elementary school of the new reorganized school district that is **closer** to their home may request that attendance at their discretion.

- ✓ The goal is that no child is on a bus longer than 1 hour.
- ✓ Smaller (less than 66 passenger) buses will probably be used to transport pupils who currently live at the most outer limits of the current school district geographic boundaries.
- ✓ A current ‘walker’ will be transported to his/her respective school if it is not located in the current school district. The new district will define the definition of a ‘walker’. (It is suggested that ‘a walker’ reflect the current policy of the two school districts that is most beneficial for students.)
- ✓ It is suggested that existing routes with existing drivers be provided for at least the first year (or longer) of the reorganized district. Starting for year 2, study if there can be some combining of routing where boundaries of the two attendance zones are very close.

Please note that outlined below is one possible comprehensive scenario to provide transportation in a reorganized school district taking into account the assumptions listed above. The scenario is just one concrete example for discussion and adaptation by a reorganized school district.

It is expected that the student day in a reorganized school district would closely follow the times charted below:

Grades preK-5	Mayfield Elementary	9:00-3:30	6 hours, 30 minutes
Grades preK-5	Northville Elementary	9:00-3:30 <i>Teacher/ teacher assistant before school program starting at 8:25</i>	6 hours, 30 minutes
Grades 6-8	Northville (Middle School Program)	8:25-3:05 <i>Shuttle leaves Mayfield at 7:55 for Northville arrives by 8:20; Shuttle leaves Northville for Mayfield at 3:05 arrives by 3:25; Teacher/teacher assistant after school program starting at 3:05-3:30 at Northville for Northville area middle school pupils</i>	6 hours, 30 minutes
Grades 9-12	Mayfield (High School Program)	8:00-2:30 <i>Shuttle leaves Mayfield for Northville at 3:05 arrives by 3:25; (allows Northville area high school students the opportunity to participate in after-school activities or to meet with teachers)</i>	6 hours, 30 minutes

The current school day schedule of the two school districts separately is:

	Northville	Mayfield
Current Elementary Student Day	8:03 – 2:40 (6 hours, 37 minutes)	9:00 – 3:00 (6 hours)
Current Secondary Student Day	8:03 – 2:40 (6 hours, 37 minutes)	7:55-2:20 (6 hours, 25 minutes)
First student pickup time:	7:00	7:10
Total number of bus routes currently:	5 (K-12)	8 (Pre-K-6) ; 8 (7-12)

The current geographic boundary of each of the two current school districts will be the geographic boundary of the attendance zone of each of the two Pre-K through grade 5 elementary schools (Northville and Mayfield). All grades 6-8 pupils would be served in Northville in the current

Northville High School facilities. All grades 9-12 would be served in Mayfield in the current Mayfield High School. The preliminary transportation draft framework has the following bus runs:

MORNING BEFORE SCHOOL DAY

	Northville Attendance Zone	Est. Number of Routes/buses	Mayfield Attendance Zone	Est. Number of Routes/buses
PreK-8	Bus Run; first pick-up 7:25	5		
Grades 9-12 direct to Mayfield	Bus Run; first pick-up 6:45	4 (one way)		
Pre-K-5			Bus Run; first pick-up 8:10	8
Grades 6-12			Bus Run; first pick-up 7:10	8
<i>6-8 shuttle to Northville</i>			<i>Shuttle leaves Mayfield at 7:55 arrives Northville by 8:20 (provided by the 4 buses that transported Northville area 9-12 pupils to Mayfield earlier)</i>	4 (one way; return of 9-12 run from Northville attendance zone)

AFTERNOON END OF SCHOOL DAY

	Northville Attendance Zone	Est. Number of Routes/buses	Mayfield Attendance Zone	Est. Number of Routes/buses
<i>9-12 shuttle to Northville from Mayfield</i>	<i>Shuttle leaves Mayfield at 3:05 arrives Northville by 3:25</i>	4 one way shuttles		
Pre-K - 12	Bus Run; leaves Northville at 3:35	5		
<i>6-8 shuttle to Mayfield from Northville</i>			<i>Shuttle leaves Northville for Mayfield at 3:05 arrives by 3:25</i>	4 one way shuttles
Pre-K - 8			Bus Run; leaves Mayfield at 3:35	12
Grades 9-12			Bus Run; leaves Mayfield at 2:35 (availability of 'late bus' for 9-12 by taking Pre-K – 8 bus run at 3:30)	8

The draft transportation plan also includes a Monday through Friday 'late bus' to ensure that co-curricular and athletic opportunities are available to all pupils.

Northville	3 routes for the Northville attendance area
Mayfield	3 routes for the Mayfield attendance area

Bus Fleet for AM and PM before school and after school runs:

	Currently:		Estimated with reorganization:	
	Buses	Spare buses	Buses	Spare buses
Northville	5	3	5 plus 3 new	3
Mayfield	8	3	8 plus 3 new	3

Estimated Cost and Revenue Basis for Transportation:

Current Number of Bus Routes Collectively by the Two Districts:	Estimated Number of Bus Routes for Initial Planning by a Reorganized School District Given the Program Grade Level Instructional Delivery Configurations and Transportation Assumptions:		
46 single (one-way) trips	46 single (one-way) trips 4 one way Mayfield attendance zone PM pre-K-8 4 one way Northville attendance zone AM 9-12; return to Northville with grades 6-8 from Mayfield attendance zone 4 one way shuttles 6-8 PM Northville to Mayfield 4 one way shuttles from Mayfield to Northville PM 9-12		
Estimated Shuttles:			
In the morning:		In the afternoon:	
Grades 6-8 Shuttle to Northville from Mayfield using the return by the 4 buses used earlier to transport 9-12 from Northville attendance zone to high school in Mayfield		Grades 9-12 shuttle to Northville from Mayfield; number of buses: 4	
		Grades 6-8 shuttle to Mayfield from Northville; number of buses: 4	
Estimated number of buses for purchase by the reorganized school district: 6			
Estimated transportation cost basis:			
Total 2013-2014 morning and afternoon pupil transportation to and from school not including special runs, midday runs to the BOCES center, field trips, extracurricular and athletic trips, and other trips including any 'late' bus' runs.			
Northville		Mayfield	
\$268,017 for 10 single runs		\$706,000 for 36 single runs	
Average cost per run: \$26,802		Average cost per run: \$19,611	
Average cost for per bus route run round trip plus 10% for inflation and the cost of fuel for budget planning :			
Northville attendance area per single bus run: \$29,482 Mayfield attendance area per single bus run: \$21,572			
Estimated Cost Per shuttle bus one way: 66 miles x \$1.50 plus 1.5 x \$25 per hour = \$136.50 plus 10% = \$150.15			
Estimated budgeted cost: \$150 per shuttle one way x 180 = \$27,000 annually			
Estimated yearly cost over five years for each new bus: \$22,000			
Six buses; estimated yearly total of \$132,000			
Estimated transportation state aid revenue basis:			
Estimated budgeted revenue from state transportation aid which is up to 90% of all approved expenditures:			
<i>It is suggested that this estimate be conservative. The study uses a 65% net aid percentage in its estimates. In 2013-2014 each of the school districts received the following state transportation aid percentages for 2012-2013 transportation expenditures submitted to the state:</i>			
Northville: 47.7%%; Mayfield 78%			

Estimated Cost to Achieve the Preliminary Transportation Framework Plan for bus transportation to and from school:

Northville, without reorganization:		Mayfield, without reorganization:		Estimated Total Cost Annually— includes a 10% inflation factor:	Est. Transportation Aid Received in Total Annually:	Est. Net Local Cost Annually:
10 single trips	\$29,482 each	36 single trips	\$21,572 each	\$294,820 Northville \$776,592 Mayfield	\$140,629 Northville \$605,742 Mayfield	\$154,191 Northville; \$15,419 average per single run \$170,850 Mayfield; \$4746 average per single run
Estimated in a Reorganized District Made up of Northville and Mayfield combined:						
				Estimated Total Cost Annually— includes a 10% inflation factor:	Est. Transportation Aid Received Annually Assuming a net Aid Percentage of 65%	Est. Net Local Cost Annually:
10 single trips	\$29,482 each	36 single trips	\$21,572 each	\$1,071,412	\$696,418	\$374,994; \$8152 average per run
Additional Transportation to Implement the Reorganized Delivery of Instruction						
4 one way trips for 9-12 in Northville attendance zone in AM to high school	\$26,400	4 additional one way trips for Pre-K-8 in Mayfield attendance zone in the PM	\$21,471	\$191,484		
8 shuttles: 4 one way PM for 9-12 to Northville attendance zone; 4 one way PM for 6-8 to Mayfield attendance zone			\$27,000	\$216,000		
6 new buses paid for over 5 years; est. annual cost each bus			\$22,000	\$132,000		
6 late bus routes for co-curricular and athletics			\$12,000	\$72,000		
Estimated total yearly pupil transportation cost not including state aid to implement reorganization:				Est. total cost:	Est. aid one year later:	
				\$611,484	\$397,465	

Supervision of students at the Northville Campus will be necessary before the start of the school day and after to accommodate shuttles arriving in a timely, but safe manner.

Estimated before school program at Northville for grades pre-K through 5 from 8:25 to 8:55 daily:

- Estimate seven staff members (example teacher assistants); 3.5 hours; one-half FTE = \$14,713

Estimated after school program at Northville for grades 6-8 from 3:05 to 3:25 daily:

- Estimate 6 staff members (example teacher assistants); 3 hours; .45 FTE = \$13,242

Total estimated supervision costs:	\$27,955
Estimated Transportation Aid:	\$18,171
Estimated net local cost for supervision:	\$9,784

What might the financial picture look like for the new school district? UPDATED

M. *What if* Picture of the Estimated Long Term Budget Financials if the Two Districts Reorganize into One District

The members of the Joint Community Advisory Committee are in concert with the two Boards of Education and superintendents regarding long-term financial viability and sustainability of a reorganized district if approved by the communities. All advise that a reorganized school district must institutionalize a clear planning process to monitor the annual expenditures and revenues to ensure that the reorganization incentive aid is prudently managed over the 14 years. Therefore, the financial plan framework suggested by the study reflects this explicit guidance by outlining a financial blueprint that ends the budget and property tax reliance on reorganization incentive aid terminating in the same year that the aid stops coming to the newly organized school district.

The information on the following pages suggests a financial blueprint to protect the long-term financial viability of the new district. It is intended as a *Roadmap* and is not considered the only alternative to examining the future finances of the district. It suggests an approach that balances the use of all revenues including the new incentive monies first to support programs for students, pay down the long-term debt of the district, and provide property tax relief in a planned way. It is just one blueprint example that balances the support of programming for students with addressing financial sustainability of that programming, along with an eye to ‘stabilizing’ the reliance on the property tax without major peaks and valleys to that reliance. It is important to note that there is a 48.8% difference in the true value property tax rates between the two districts. In 2013-2014, the Northville CS tax rate per \$1000 of true value is \$11.18. It is \$16.64 per thousand of true value in the

Mayfield School District in 2013-2014. When two districts reorganize, the new district is one taxing authority. The wide difference requires a major portion of the reorganization incentive aid be used to moderate the property tax levy of the new school district.

The *Financial Roadmap* suggested by the study, outlines an option to use incentive aid to pre-pay debt. In this way, the state building aid that the district receives over time from pre-paying the outstanding debt is unfettered revenue to the district. As such, it can be used to add programs in a measured way or help fund a capital project without reliance on the property tax or be used to mitigate decreasing state operating aid and help stabilize the property tax levy.

1. Estimated first year EXPENDITURE budget of a newly organized school district in 2014-2015 UPDATED

Assumption: The estimated first year budget and financial plan framework is based on the vision of the program elements for Pre-K through 12 in a reorganized school district developed with the insights and advice of the Joint Community Advisory Committee. This vision includes which buildings will host the various grade level configurations.

Assumption: Ensuring that all pupils have access to interscholastic activities and co-curricular opportunities at a level higher and more diverse than now available by the two districts separately is an important value and goal by the Joint Community Advisory Committee. This goal is reflected in the estimated first year expenditure budget with the inclusion of \$25,000 more financial resources for such opportunities beyond what was budgeted by the two districts separately in 2013-2014.

Assumption: The organization of the two districts into one will allow other expenditure reductions not identified as *major elements* below. For example, currently there are two expenditures for the required services of a yearly external audit. In all likelihood, the yearly external audit for the new district will cost less than what is now collectively spent by the two school districts separately. Simultaneously, the newly organized school district may have additional expenditures like the need for one or two more tubas because more pupils take advantage of a more comprehensive band program. Such flexibility of reducing existing planned expenditures to support reasonable and appropriate new expenditures should be acknowledged at this stage of studying a possible reorganization. At this point in the road toward formal consideration of reorganization by the communities, the expenditures, revenues, and property tax implications are viewed with an accurate, but global view by the study.

Assumption: The Joint Community Advisory Committee suggested that the reorganized school district should include resources to provide learning enrichment activities for pupils in the form of a possible summer enrichment programs. Such programs might include driver education, enrichment/exploratory learning for elementary pupils, summer water safety. Therefore, the forecasted budget of a reorganized school district includes \$25,000 to help achieve enrichment instructional activities.

Profile of the major elements of the first year's expenditure budget of the newly organized school district:

Total of the 2013-2014 voter approved school budgets of the two separate school districts.	\$26,991,624
Anticipated inflation between 2013-2014 and 2014-2015 of 2.4%.	+ 647,799
Anticipated total of the 2014-2015 budgets of both districts without reorganizing:	\$27,639,423
Program Elements Resulting from Reorganization:	
Estimated difference in the staffing budgets of 2013-2014 of the two school districts separately and with the estimated staffing budget of the reorganized district beginning in 2014-2015. The staffing levels are based on the program vision developed with the help of the Joint Community Advisory Committee and result from the economy of scale of reorganizing the two school districts into one.	- 713,138
Increase in the co-curricular, music/drama, and interscholastic resources budgeted separately by the two districts in 2013-2014.	+ 25,000
Resource to implement enrichment programming for pupils	+ 25,000
Estimated added expenditure for transportation based on the grade level configurations of the program and the location of the various school buildings.	+ 639,439
Expenditures to address developing new labor contracts.	+ 150,000
Net estimated <u>expenditure</u> budget in 2014-2015 for the first year of the newly organized district:	\$27,765,724

2. Estimated first year REVENUE budget of a newly organized school district in 2014-2015 UPDATED

Assumption: In 2013-2014, both school districts in total are expected to receive \$12,331,682 in State Aid. The financial blueprint conservatively assumes that school district state aid (not including property tax revenues) received by the reorganized district in 2014-2015 will equal 102% of what is received in 2013-2014 by both districts. It is estimated that baseline state aid revenues, *not including reorganization incentive aid and property taxes*, will total \$12,578,316 in 2014-2015 for the reorganized school district.

Assumption: The newly organized school district will receive \$1,983,646 in legislatively defined school district reorganization incentive aid in the first year of reorganization. The schedule of reorganization aid for the two districts reorganized into one as per current legislation and state policy over the next fourteen years is:

Reorganization Aid <i>in Addition</i> to Regular State School Aid			
Year		Year	
1	\$1,983,646	9	\$1,190,188
2	\$1,983,646	10	\$991,823
3	\$1,983,646	11	\$793,458
4	\$1,983,646	12	\$595,094
5	\$1,983,646	13	\$396,729
6	\$1,785,281	14	\$198,365
7	\$1,586,917	15	\$0
8	\$1,388,552		

Assumption: The newly organized school district ‘from day one’ needs to identify a financial framework plan to help ensure financial sustainability and to deal with unknown economic variables of the future ‘without surprises’ as the reorganization incentive aid eventually declines to \$0 after fourteen years.

Assumption: The newly organized school district will receive in 2015-2016 an additional \$415,636 in transportation aid to support the preliminary transportation plan developed by the two districts. This aid is in addition to the reorganization incentive aid.

Assumption: It is estimated that the two school districts combined will have about \$2,900,000 in cash and approved reserves on June 30, 2014. If a reorganization is approved by the communities, these funds are placed in reserves of the new district in the same pattern as they were in the approved reserves of each of the two school districts before reorganization.

Assumption: The newly organized school district will receive the highest of the building aid percentages of the current two school districts on all facility debt incurred previously by each school district. Mayfield has the highest building aid ratio of 91.4%. The Northville CS building aid ratio is 78.7%. Therefore, building aid for existing debt of Northville will receive state building aid at the 91.4% level. Please note that any new facility debt that the communities approve in the future for the newly organized district will receive at least 95% in building aid state support. Charted below are the existing long-term bond borrowings for facility capital projects as of June 30, 2015 (principal and interest) of each of the two districts. July 1, 2014 through June 30, 2015 is the first year of the reorganized school district if approved by both communities.

Fiscal Year Ending June 30,	Mayfield (aid ratio of 91.4%)	Northville (aid ratio of 78.7%)	Estimated Annual <u>Additional</u> Building Aid Revenue based on all debt receiving 91.4% state aid times the approved Aidable expenditure amount of the project by SED (i.e. the bond percentage; est. at 90%)
2015	\$1,507,261	\$356,282	\$40,723
2016	\$345,161	\$676,940	\$77,374
2017	\$342,764	\$330,978	\$37,831
Thereafter	\$2,438,977	\$3,013,336	\$344,424
District Totals:	\$4,634,163	\$4,377,536	\$500,352
Reorganized School District Total:	\$9,011,699		\$1,000,705

Profile of the major elements of the first year’s total revenue of a newly organized school district based on 2012-13 current law.

Total estimate of the 2014-2015 regular state aid revenues. (102% of the total received in 2013-2014.)	\$12,578,316
Estimated total revenue other than state aid and property taxes* (90% of the 2013-2014 total from both separate school districts)	+ \$1,834,398
Estimated new ‘regular’ transportation state aid on additional bus routing. **	+ \$415,636
Estimated annual additional building aid due to a common building aid ratio applied to all existing capital bond debt of the two individual school districts.	+ \$40,723
Estimated Restricted Reserve Cash from the two districts on June 30, 2014	+ \$2,900,000
Year 1 of the reorganization incentive aid	+ \$1,983,646
Net estimated revenues <u>not including property taxes</u> for the first year of the newly organized district in 2014-2015:	\$19,752,719

**Pupil Transportation is an expenditure driven state aid. It is paid by the state in the year following the expenditure. The reorganization incentive aid in year one only will supply the \$415,636 revenue

for added estimated transportation expenditure. This is a prime example of how the incentive aid helps to enable the establishment of reorganized school districts.

*Other and Miscellaneous Revenues Applied to the 2013-2014 Approved Budget of Northville and Mayfield before the 2013-2014 Tax Levy was determined are itemized below.

Other and Misc. Revenue Applied to the 2013-2014 Budget before Tax Rates were Calculated	Northville	Mayfield
Appropriated fund balance from the 2012-2013 budget year	\$350,000	\$639,330
Interest and penalties on taxes	\$8,500	\$7,000
Tuition from other school districts	\$385,000	\$36,696
Admissions		\$4,000
Interest earnings	\$3,500	\$2,000
Rental income		\$100,000
Refund of prior year BOCES expenses	\$25,000	\$25,000
Interfund transfer	\$100,000	\$33,300
Appropriated reserves-ERS reserve	\$150,000	
Misc.		\$12,000
STAC/homeless aid		\$30,000
Medicaid		\$100,000
Other-shared staff services with Edinburg	\$26,895	
Total:	\$1,048,895	\$989,326
Combined:	\$2,038,221	

3. A Suggested Financial Framework to Manage the Reorganization Incentive Aid Revenues of the Newly Organized District Over Fifteen Years *UPDATED*

Financial Framework Element: Long-term Debt

Assumption: As of June 30, 2014 the two school districts have \$9,011,699 in debt for existing school facility community approved projects. It is prudent to pre-pay this debt as reorganization incentive aid funds may allow. In this way, the newly reorganized school district can reduce a known obligated future expenditure without using local property tax revenue. Therefore, the debt through 2025 is significantly reduced and the school district has ‘reserved future state building aid revenue’ as a resource for the community and the school district through 2025.

For example, here is the pattern of the cash flow with regard to paying a long-term capital debt and the state aid that comes to the district because of the payment of the state approved facility project borrowing.

By June 30, 2015, the total debt payments due by both districts as one is:	In 2014-2015, the total State Building Aid received as a revenue is about:	Therefore in 2014-2015, the local taxpayer cost to pay for the capital debt is about:
\$1,863,543	\$1,532,950	\$330,593

The financial roadmap suggested by the study includes the pre-payment of **\$4,000,000** in *existing debt* using the special state aid for reorganizing into one school district.

KEY POINT: When there is pre-payment of debt by a school district, the state aid on the originally approved debt still is paid by the State to the district in an amortized fashion through the original term of the borrowing. There is no advanced payment of aid even though there is an advanced payment of debt.

Therefore, here is the estimated pattern of cash flow to the reorganized district with regard to pre-paying long-term debt as described in the financial roadmap.

From 2015-2025, the total debt payments due by both districts as one is:	\$9,011,699
From 2015-2025, the reorganized district pre-pays long-term debt using revenue from the special reorganization state aid totaling:	-\$4,000,000
Therefore, the total amount of debt payments that must come out of the local budget and the local taxpayer from 2015-2025 is reduced to or is less than: (Note: the early debt bond principal payments will likely reduce the necessary interest paid on the original bond principal):	\$5,011,699
From 2015-2025, the total State Building Aid as a revenue to the reorganized district on existing debt is about (Building Aid ratio of 91.4% times an estimated SED approved bond percentage of 90% for the projects):	\$7,413,023
Estimated amount of cash available to the reorganized district from 2015-2025 because of the pre-payment of long-term debt for which there is no corresponding necessary school budget expenditure:	\$3,290,400
What could the \$3,290,400 be used for during at least 2015-2025? <ul style="list-style-type: none"> ✓ Revenue to lower the need for property taxes; and/or, ✓ Take the place of annual state aid to schools in case the state faces another fiscal crisis; and/or ✓ Help fund a capital project approved by the taxpayers; and/or, ✓ Fund the local taxpayer share of <i>up to</i> an estimated \$65,808,000 capital project with no impact on the total local taxes; and/or, ✓ Be appropriately reserved to help the financial health well past 2025; and/or, ✓ Fund student programming approved by the Board with the support of the community 	

Financial Framework Element: Reserves for the Future

Assumption: Listed below is a recommended list of reserves the newly organized district should achieve at a minimum over the first five years of its existence as a new district as suggested by Patrick Powers, CPA of D’Arcangelo and Co.

Reserves:	Suggested Amount:
Encumbrances (Purchase Orders still ‘open’)	\$100,000
Unemployment Insurance	\$400,000
Worker’s Compensation	\$100,000
Liability	\$200,000
Employees Retirement Contributions	\$950,000
Tax Certiorari	
Employee Benefit Accrued Liability Reserve	\$880,000
Capital Reserve (Voter approval required to establish and fund.)	\$1,000,000
Repair Reserve (Voter approval required to fund, public hearing to spend.)	\$152,000
Mandatory Reserve Fund	
Insurance	\$150,000
Property Loss and Liability	\$600,000
Tax Reduction	
Estimated Minimum Total Restricted Reserves:	\$4,532,000
Unrestricted:	
Unreserved Undesignated Fund balance (subject to 4% of subsequent year’s budget.)	\$1,110,629
Estimated Total of Reserves:	\$5,642,629

Financial Framework Element: Reduction of Reorganization Aid over 14 Years

A suggested financial framework for the use of the reorganization incentive aid is charted below:

School Year	Cash from 'closing the books' of the two school districts allocated to reserves of the newly organized school district	Total Annual Reorganization Incentive Aid	Incentive Aid Allocated to Reserves Planned by the Board and approved by the voters (example: Capital Reserve Account for long range facility upgrades)	Incentive Aid Allocated to Enable First Year Cost for a Pupil Transportation Plan	Incentive Aid Allocated to <u>Pay Down</u> the <u>Existing</u> Building Bond Debt of the two districts now the responsibility of the new district (Advanced Payment of Existing Debt)	Incentive Aid Allocated to: Retain and improve student program opportunities; and to, Reduce the tax levy and help stabilize property taxes
2014	\$2,900,000	\$1,983,646	\$168,010	\$415,636		\$1,400,000
2015		\$1,983,646	\$283,646		\$400,000	\$1,300,000
2016		\$1,983,646	\$383,646		\$400,000	\$1,200,000
2017		\$1,983,646	\$483,646		\$400,000	\$1,100,000
2018		\$1,983,646	\$583,646		\$400,000	\$1,000,000
2019		\$1,785,281	\$485,281		\$400,000	\$900,000
2020		\$1,586,917	\$386,917		\$400,000	\$800,000
2021		\$1,388,552	\$288,552		\$400,000	\$700,000
2022		\$1,190,188	\$90,188		\$500,000	\$600,000
2023		\$991,823	\$91,823		\$400,000	\$500,000
2024		\$793,458	\$93,458		\$300,000	\$400,000
2025		\$595,094	\$295,094			\$300,000
2026		\$396,729	\$196,729			\$200,000
2027		\$198,365	\$98,365			\$100,000
2028		\$0	\$0			\$0
TOTALS	\$2,900,000	\$18,844,637	\$3,929,001	\$415,636	\$4,000,000	\$10,500,000

Assumption: It is suggested that the newly organized school district begin planning immediately and then take action annually starting in year two to adjust its financial plan annually for the **\$100,000** lower amount of incentive aid used to reduce the property tax. Four possible adjustment options to account annually for the decrease in allocated incentive aid to reduce the tax levy are:

- Regular legislated state aid may increase thus allowing the **\$100,000** that is budgeted less in reorganization incentive aid revenue to be 'made up' without influencing property taxes.
and/or/in combination with:
- Starting in year two, the newly organized school district may identify annually on-going efficiencies to deliver the program. Therefore, financial efficiencies identified through on-going due diligence are the prime factors in moderating the reliance on the incentive aid to deliver the program that decreases annually over 14 years.
and/or/in combination with:
- Annually increase the property tax revenue to take the place of the incentive aid. Based on the estimated true values and equalization rates of 2013-2014, 'making up' the **\$100,000** that is budgeted less annually starting in year 2 in reorganization incentive aid is estimated to equal a property tax of 11 cents a year per \$1000 of true (market value). For a home with a true value of \$100,000 in 2013-2014, the amount is an estimated total of \$11 annually.

and/or/in combination with:

- o Allocate a portion of the state building aid revenue resulting from the pre-payment of long-term debt without negatively affecting the program budget or increasing the local tax levy ‘to make-up for’ the reduced schedule of annual reorganization incentive aid. The state aid of **\$3,290,400** from the prepayment of \$4,000,000 in existing debt is received in an amortized fashion starting in 2015.

N. POTENTIAL IMPACT ON PROPERTY TAXES IN 2014-2015 IF A REORGANIZATION WAS APPROVED BY THE COMMUNITIES UPDATED

Following is a projected 2014-2015 tax levy for the reorganized school district based on the financial framework described. Please note that the calculations are based on district 2013-2014 property assessments and equalization rates that only the Towns and State Board of Equalization can affect. The calculations are based on the 2013-2014 school tax rates as enacted by the two individual school districts.

What if Picture of the Estimated Property Taxes if the Two Communities Choose to Reorganize the Two Districts into One Using the Student Program Roadmap and the Financial Roadmap Suggested by the Study:

Estimated budget for the first year of a reorganized district in 2014-2015:	\$27,765,724
Total estimate of the 2014-2015 regular state aid revenues. (102% of the total received in 2013-2014.)	-\$12,578,316
Estimated total revenue other than state aid and property taxes	- \$1,834,398
Estimated reorganization incentive aid applied to first year costs for transportation:	- \$415,636
Estimated annual additional building aid due to a common building aid ratio applied to all existing bond debt of the two individual school districts.	- \$40,723
Estimated reorganization incentive aid applied to property taxes:	- \$1,400,000
Estimated tax levy for the first year of a reorganized district in 2014-2015:	\$11,496,651

Current School Year 2013-2014 Property Tax Shares and Rates

Town	Total Accounts	Assessed Value Tax Levy August-13	Assessed Value Apportionment August-13	Equalization Rate	Full Value	School Tax Levy	Percent of Tax Levy	Tax Levy Dollars	2013-2014 Tax Rate
<u>Mayfield</u>									
Mayfield		266,942,416	266,942,416	0.75	355,923,221	7,002,161	84.588192%	5,923,001	22.19
Northampton		7,465,215	7,465,215	0.68	10,978,257	7,002,161	2.609076%	182,692	24.47
Johnstown		41,345,789	41,345,789	0.79	52,336,442	7,002,161	12.438202%	870,943	21.06
Broadalbin		1,411,130	1,411,130	0.92	1,533,837	7,002,161	0.364529%	25,525	18.09
Total		317,164,550	317,164,550		420,771,757		100%	7,002,161	
16.64 Tax Rate on \$1000 of Market Value									
<u>Northville</u>									
Mayfield		6,312,130	6,312,130	0.75	8,416,173	5,619,560	1.674985%	94,127	14.91
Northampton		224,779,705	224,779,705	0.68	330,558,390	5,619,560	65.787648%	3,696,976	16.45
Hope		36,661,019	36,661,019	0.93	39,420,451	5,619,560	7.845448%	440,880	12.03
Bleecker		2,101,321	2,101,321	1.00	2,101,321	5,619,560	0.418204%	23,501	11.18
Benson		113,101,721	113,101,721	0.93	121,614,754	5,619,560	24.203738%	1,360,144	12.03
Edinburg		196,900	196,900	0.56	351,607	5,619,560	0.069977%	3,932	19.97
Total		383,152,796	383,152,796		502,462,696		100%	5,619,560	
11.18 Tax Rate on \$1000 of Market Value									

**Estimated “What If” 2014-2015 Property Tax Shares and Rates if the Two Districts
Reorganized into One**

Town	Total Accounts	Assessed Value	Assessed Value	Equalization Rate	Full Value	School Tax Levy	Percent of Tax Levy	Tax Levy Dollars	ESTIMATED
		Tax Levy August-13	Apportionment August-13						2014-2015 Tax Rate
Mayfield		273,254,546	273,254,546	0.75	364,339,395	11,496,651	39.463366%	4,536,965.46	16.60
Northampton		232,244,920	232,244,920	0.68	341,536,647	11,496,651	36.993490%	4,253,012.44	18.31
Johnstown		41,345,789	41,345,789	0.79	52,336,442	11,496,651	5.668814%	651,723.76	15.76
Broadalbin		1,411,130	1,411,130	0.92	1,533,837	11,496,651	0.166137%	19,100.19	13.54
Hope		36,661,019	36,661,019	0.93	39,420,451	11,496,651	4.269820%	490,886.30	13.39
Bleecker		2,101,321	2,101,321	1.00	2,101,321	11,496,651	0.227604%	26,166.84	12.45
Benson		113,101,721	113,101,721	0.93	121,614,754	11,496,651	13.172684%	1,514,417.51	13.39
Edinburg		196,900	196,900	0.56	351,607	11,496,651	0.038084%	4,378.38	22.24
		700,317,346	700,317,346		923,234,454		100%	11,496,651	

12.45 Tax Rate on \$1000 of Market Value

CURRENT YEAR 2013-2014 sample property taxes for a home with a \$100,000 market (true value). True value equals the locally assessed value of a parcel divided by the equalization rate as determined yearly by the NYS Office of Real Property:

Current Tax Year EXAMPLE FOR THE 2013-2014 SCHOOL YEAR AS TWO SEPARATE DISTRICTS					
School District	Town	Example True Value	Corresponding Assessed Value	2013-2014 Tax Rate Per \$1000 Assessed Value	2013-2014 Property Taxes
Mayfield	Mayfield	\$100,000	\$75,000	22.19	\$1664
	Northampton	\$100,000	\$68,000	24.47	\$1664
	Johnstown	\$100,000	\$79,000	21.06	\$1664
	Broadalbin	\$100,000	\$92,000	18.09	\$1664
Northville	Mayfield	\$100,000	\$75,000	14.91	\$1118
	Northampton	\$100,000	\$68,000	16.45	\$1118
	Hope	\$100,000	\$93,000	12.03	\$1118
	Bleecker	\$100,000	\$100,000	11.18	\$1118
	Benson	\$100,000	\$93,000	12.03	\$1118
	Edinburg	\$100,000	\$56,000	19.97	\$1118

**ESTIMATED YEAR ONE OF REORGANIZATION:
ESTIMATED PROPERTY TAXES FOR THE 2014-2015 SCHOOL YEAR
IF THE TWO SCHOOL DISTRICTS REORGANIZED INTO ONE SCHOOL DISTRICT AND
FOLLOWED THE “Roadmap/Framework” SUGGESTIONS AND ASSUMPTIONS OFFERED
IN THE STUDY:**

Reorganized School District	Town	Example True Value of a home	Corresponding Assessed Value	2014-2015 Tax Rate Per \$1000 Assessed Value based on the tax levy reflective of the outlined financial plan for the newly organized school district for 2014-2015	2014-2015 Estimated Property Taxes on a \$100,000 market value (‘true value’) home
	Mayfield	\$100,000	\$75,000	16.60	\$1245
	Northampton	\$100,000	\$68,000	18.31	\$1245
	Johnstown	\$100,000	\$79,000	15.76	\$1245
	Broadalbin	\$100,000	\$92,000	13.54	\$1245
	Hope	\$100,000	\$93,000	13.39	\$1245
	Bleecker	\$100,000	\$100,000	12.45	\$1245
	Benson	\$100,000	\$93,000	13.39	\$1245
	Edinburg	\$100,000	\$56,000	22.24	\$1245

Summary estimated impact on property taxes in 2014-2015 for a new single district if a reorganization of the two separate school districts into one is approved and the *Roadmap for Program, Staffing, and Transportation Suggested by the Study* is Implemented as a Baseline:

- ✓ A property owner with a \$100,000 home in Northville may expect a property school tax bill of about \$127 more in the new school year 2014-2015 compared to 2013-2014 given the assumptions outlined above.
- ✓ The Mayfield owner of a \$100,000 home may expect a property school tax bill of about \$419 less in the new school year 2014-2015 compared to 2013-2014 given the assumptions outlined in the study.

Summary: Additional opportunities from an economy of scale achieved by combining both school districts and from additional program expenditures supported by reorganization incentive aid as described in the *Program/Staffing Roadmap Suggested by the Study*

- ◇ .5 of an additional pre-kindergarten teacher
- ◇ .5 English teacher to offer college and advanced placement courses for the High School
- ◇ .5 Social Studies teacher to offer college and advanced placement courses for the High School
- ◇ .5 Math teacher to offer college and advanced placement courses for the High School
- ◇ .5 Science teacher to offer college and advanced placement courses for the High School
- ◇ .3 Home and Careers teacher to provide instruction grades 6-12
- ◇ 1.2 additional Social Workers
- ◇ .3 additional Guidance Counselor
- ◇ .6 additional librarian
- ◇ \$25,000 additional budget to increase interscholastic, music/drama, and extracurricular opportunities for K-12
- ◇ \$25,000 additional budget to provide enrichment learning opportunities for K-12 pupils during the school year and during the summer
- ◇ \$72,000 to support ‘late bus’ transportation routes for pupils who stay after school for extra instruction, co-curricular activities like music and drama, and to participate in athletics
- ◇ \$14,713 to support a before-school program in the Northville attendance zone so pupils do not sit on buses as they do now before school starts

The New York State Property Levy Tax Limit Legislation:

During the 2010-11 session, the New York State Legislature and Governor Cuomo enacted a “Property Tax Cap” (now referred to as a “Property Tax Levy Limit”). This new legislation limits the increases in annual school district property tax levies (not the tax rate).

This “property tax levy limit” is determined by each school district according to an eight-step complex formula outlined in the law. During the budget preparation process for the 2012-2013 proposed operating budget, each separate district calculated that “limit” and that percentage varied by district. School districts have the option to exceed their ‘tax levy limit’ with at least 60% voter approval.

This new law first affected the 2012-13 tax levies. Since school districts are currently operating under this new legislation and no reorganized district has been affected by it as of this writing, the full impact of this newly enacted Property Tax Levy Limit may not be known. Any long-range financial planning (including expenditures, revenues and fund balance) will be influenced by it. It is suggested that if the districts do reorganize, then they should maintain close communications with the State Education Department starting in year one of the budgeting process on how the limit will be calculated.

Below is the language in the Property Tax Law with respect to setting the property tax levy limit for reorganized districts:

REORGANIZED SCHOOL DISTRICTS: WHEN TWO OR MORE SCHOOL DISTRICTS REORGANIZE, THE COMMISSIONER SHALL DETERMINE THE TAX LEVY LIMIT FOR THE REORGANIZED SCHOOL DISTRICT FOR THE FIRST SCHOOL YEAR FOLLOWING THE REORGANIZATION BASED ON THE RESPECTIVE TAX LEVY LIMITS OF THE SCHOOL DISTRICTS THAT FORMED THE REORGANIZED DISTRICT FROM THE LAST SCHOOL YEAR IN WHICH THEY WERE SEPARATE DISTRICTS, PROVIDED THAT IN THE EVENT OF FORMATION OF A NEW CENTRAL HIGH SCHOOL DISTRICT, THE TAX LEVY LIMITS FOR THE NEW CENTRAL HIGH SCHOOL DISTRICT AND ITS COMPONENT SCHOOL DISTRICTS SHALL BE DETERMINED IN ACCORDANCE WITH A METHODOLOGY PRESCRIBED BY THE COMMISSIONER.

What would the new school district need to do to prepare for the school year in ‘September 2014’?

O. Outline of Major Transition Steps to Create One School District if the Communities Approve the Reorganization Referendum

If the two district communities affirm a centralization of the two districts by statutory referendum, the reorganized district faces a series of transition decisions that should be addressed prior to formal establishment of the centralized district on July 1, 2014 and others that need to be addressed by September 2014. In addition, there are transition issues that will need decisions in the first one to two years of the new school district.

It is rare that communities have the opportunity to create an entirely new school district, with a new vision for its students, a new educational culture focused on students and teaching and learning; and a chance to increase the opportunities for student growth and development. In order to combine effectively and efficiently the various systems into one coherent, coordinated, and seamless school district, a transition plan should be developed if the communities elect to reorganize.

The reorganized school district would be operating concurrently with the two original school districts for a period of time. Each district has its own activities, instructional calendar, assessment program and the like to conduct while the same people will be planning for a new school district to take affect July 1, 2014. Establishing a viable transition team and plan is critical to the smooth and successful implementation of a newly reorganized district. Implementing a transition plan will require the cooperation and collegiality of all aspects of the school and communities of each district. The major transition decisions (in no priority order) include, but are not limited to:

By July 1, 2014:

- ✓ Select and appoint a superintendent of schools
- ✓ Develop and prepare a 2014-15 school district budget for voter consideration
- ✓ Approve a 2014-15 school district calendar
- ✓ Determine 'common name' if appropriate and desired by the district and file appropriate paperwork with SED

By September 1, 2014:

- ✓ Finalize the plan to house K-12 students and staff within the grade level configurations and the buildings of the reorganized district for educational programming.
- ✓ Select and appoint administrative staff, instructional staff, and support staff
- ✓ Determine, implement and schedule grade 9-12 course offerings
- ✓ Approve a district athletic plan; appoint coaches; identify practice and competition fields
- ✓ Locate the District Office for the reorganized district
- ✓ Establish bus transportation routes and pick up schedules
- ✓ Prepare and approve student handbooks; code of conduct; faculty handbooks; parent handbooks
- ✓ Develop a student orientation plan for each school building especially for the elementary K-5, the middle school 6-8, and the 9-12. The two elementary buildings are in place already in the two districts.
- ✓ Determine school “management” systems and policies such as attendance, use of facilities, and other day-to-day operating guidelines.
- ✓ Determine the usual school district items like: select auditing firm; school attorney; school physician, etc.

Within the first 12 to 24 months:

- ✓ Recognize bargaining units; begin to develop labor contracts with the various bargaining groups
- ✓ Commence a long-range facilities plan
- ✓ Review and establish Board Policies
- ✓ Study and review the school lunch, operations and maintenance, and transportation programs.

The range of tasks and decisions are broad, but also exciting as a new district becomes set to serve the communities and the students. Establishing a thorough, well-managed, participatory process to guide the new board of education, administration, and staff in establishing this new district is recommended.

One approach is for the Board of Education to create a comprehensive Transition Committee to address and advise the Board about the many topics related to combining the systems of a new school district. This Committee should have broad-based composition including, but not limited to, representatives from the instructional staff; support staff; administration; students; parents; and community as well as specialized staff as appropriate.

Other related topics that were shared with the Joint Community Advisory Committee include:

- **Governance – Board of Education Seats**

The number of board of education seats and terms of office following an affirmative centralization referendum are determined, according to NYS Education Law; by the voting public at the time of the 'binding' or 'statutory' referendum vote should the reorganization process reach that point. The voting public will vote to determine if there should be 5, 7 or 9 board members on the new Board of Education along with what the terms of office should be, either 3, 4, or 5 years in length. The board seats are considered 'at large' seats within this new district. It is important to note that “prior agreements” or “gentlemen's agreements” whereby board of education seats of elected school board members are allocated among communities or 'former districts' comprising the new district have been invalidated by the NYS Commissioner of Education.

- **Name of the New District**

Sections 315 and 1801 (2) of Education Law refer to the naming of a centralized district. They specify that each school district shall have a legal name consisting of a geographic designation. The Board of the newly organized district may petition the Commissioner of Education to adopt a new name for the reorganized district. The Board should work closely with the SED staff in developing this new name first before implementing any process to choose a name. The new name would need to be approved by mid-June of 2014.

- **School Colors and School Mascot**

The two districts have different school colors, mascots, and nicknames. The Community Advisory Committee discussed a process for choosing new ones. They believe that all students currently attending each of the respective schools should be asked to determine these, under the direction of a student organization (i.e. Student Council) that represents all students.

The Board of Education has the final legal authority for approval. However, this real life experience for the new student body to come together to both create and carry out a democratic process to select those aspects of the reorganized district that affect them most can be a valuable learning opportunity. The recommendation for school colors and mascot would be the initial accomplishment of a new student body that will help in creating a new school culture. The process should be completed before commencement in June of 2014 while all students are still in attendance. Therefore, the students and the Transition committee should address this issue early in the transition process.

The Study Team cautions against interference from adults in what is recommended to be a student-directed process. The Transition Committee should identify parameters in advance. Such parameters might include such items as: all students in grades K-12 should be permitted to participate; school colors currently used by any of the two districts would not be eligible; school mascots currently used by any of the two districts would not be eligible; and that the students develop a set of criteria to screen ideas consistent with local community tastes.

P. Feasibility Study Question Summary

The two Boards of Education commissioned the feasibility study to research data to answer the question:

Would the reorganization (through centralization) of the two districts provide enhanced educational opportunities and, at the same time, increase efficiencies and lower cost for the overall operations by forming one centralized school district?

The 2011 study report was reviewed and approved by the SED for public release. This follow-up document updates program and financial data benchmarked to the 2013-2014 school year. The major question facing the two communities is:

Should the Mayfield and Northville Central school districts reorganize into one school district?

The final opinion about the value of the study question asked in the original study rests with the two communities. The Boards encourage public discussion to advise them about reorganization. The ultimate decision to proceed or not to proceed with the implementation of reorganization into one school district rests with the two communities. The opportunities and challenges documented in the study by the Joint Community Advisory Committee and the SES Study Team can help the public discussion about an important public policy decision.

The findings of the study suggest the following major items along with others for consideration by both communities:

- ◇ Educational program offerings for students and long-term program viability as two separate school districts as compared to the long-term viability of one reorganized school district.
- ◇ The likelihood of smaller total enrollments in both separate school districts over at least the next 5 to 8 school years.
- ◇ Financial stability long-term as two separate school districts compared to one reorganized school district.
- ◇ Property tax estimated outlook as two separate school districts long-term as compared to the estimated property tax outlook for one reorganized school district.

Whichever direction the districts choose to take in the future remains a local decision to be determined by the residents of the two districts. It is the intent of the 2011 study and this update to provide as much information as possible to help that process and support an informed electorate in both districts about school district reorganization. The SES Study Team appreciates the opportunity to provide this information and we thank again the community advisory groups of Mayfield and Northville for their time and insights throughout the original study process.

FINDINGS OF THE STUDY

FINDINGS OF THE RESEARCH AND ANALYSIS OF DATA ABOUT EACH SCHOOL DISTRICT

A. Demographics of the Two School Districts

1. Estimated Enrollment Projections of the two school districts. **UPDATED**

The six sources of current and projected school district enrollment are:

- live births within the school district and their eventual kindergarten enrollment in the district;
- new household population with children who move to the district;
- new population who move to the district who are at child-bearing age and plan to begin a family;
- enrollment of students from non-public schools or from home schooling settings;
- school program and academic intervention changes that may increase the success of the school district in keeping existing enrollment as long as possible to culminate in high school graduation;
- a change by other public schools, if any, who tuition students to attend the school district.

All enrollment projections have inherent uncertainties because the assumptions on which they are based can be affected by changes in human behavior, by the economy, or by other events. Key factors of population change relating to school enrollments are often interrelated and can multiply as one or more factors unexpectedly change or change significantly from their status at the time of this study. Future enrollments are positively affected by:

- Added births in the district and the resulting added kindergarten enrollments.
- The reductions in private school/home school/charter school enrollments
- The increase in the enrollment retention of students through grade 12 as completers of a diploma program.
- A robust employment market that can attract new residents with children and/or who are at childbearing age.
- A robust housing market that can attract new residents with children and/ or who are at childbearing age.
- Increased enrollment of tuitioned students from other school districts.

Similarly, future enrollment projections can be negatively affected by the antitheses of the same variables. Therefore, the enrollment projection estimates should be revisited and updated yearly if there are any major changes in: the assumptions that base the methodology of this study; the annual live birth data for the district; major shifts in the housing market and employment market opportunities from what has been expected; changes in the educational program offered; and/or changes in the non-public school, charter school, or out of school district enrollments by school district residents; or major immediate changes to the numbers of pupils tuitioned from other school districts.

The enrollment projections calculation study data tool is in the **DATA** section of the study report starting on page -24-.

FINDINGS OF THE STUDY

The baseline cohort enrollment projections for the two districts five years into the future for grades K-6 and ten years into the future for grades 7-12 are charted below.

<i>DATA SNAPSHOT MAYFIELD CS</i>			
Calculation	Year	Grades K-6	Grades 7-12
CURRENT ENROLLMENT	2013-2014	423*	484 (475 in 2010)
*In 2010, the K-6 enrollment was 495. The estimates below take into account the significant 14.5% pupil decrease in the past 3 years since the original study.			
Baseline Cohort Low Range	2016-2017	463	
	2020-2021		468
Baseline Cohort Mid Range	2016-2017	481	
	2020-2021		482
Baseline Cohort High Range	2016-2017	558	
	2020-2021		509

<i>DATA SNAPSHOT NORTHVILLE CS</i>			
Calculation	Year	Grades K-6	Grades 7-12
CURRENT ENROLLMENT	2013-2014	183*	264 (279 in 2010)
*In 2010, the K-6 enrollment was 209. The estimates below take into account the significant 12.4% decrease in the past 3 years since the original study.			
Baseline Cohort Low Range	2016-2017	159	
	2020-2021		223
Baseline Cohort Mid Range	2016-2017	164	
	2020-2021		225
Baseline Cohort High Range	2016-2017	184	

Summarized below are the **Mid-Range** enrollment projection data **estimated** calculations as they may apply to a reorganization of the two districts into one K-12 school district.

<i>DATA SNAPSHOT: MID-RANGE ENROLLMENT ESTIMATES</i>				
Calculation	Year	Grades K-6	Grades 7-12	TOTAL GRADES K-12 FOR LONG TERM PLANNING
CURRENT COMBINED ENROLLMENT OF THE TWO DISTRICTS	2013-2014	606	748	1354
Baseline Cohort Mid Range	2014-2015	646	641	1287
	2015-2016	655	627	1282
	2016-2017	645	647	1292
	2017-2018	631	678	1309
	2018-2019	626	677	1303

FINDINGS:

If the communities authorized a reorganization of the two districts into one, the new district can expect an elementary K-6 enrollment estimate of 626 in five years using a mid-range estimate compared to the 2013-2014

FINDINGS OF THE STUDY

enrollment of 606 for grades K-6. The new district can expect a grades 7-12 enrollment estimate of 677 pupils in five years using a mid-range estimate compared to the 2013-2014 enrollment of 748 for grades 7-12.

The study uses the **mid range projection** estimates in its analyses. The enrollment projection of 1303 pupils in grades K-12 (626 pupils in grades K-6 and 677 pupils in grades 7-12) **in five years** is used as a baseline in reviewing program opportunities, staffing, and use of facilities to deliver a ‘*what if*’ program if the two districts reorganized into one.

Themes of observations by the Joint Community Advisory Committee regarding the enrollment projections data:

Possible Opportunities:	Possible Challenges:
<ul style="list-style-type: none"> ◇ The larger potential base of students combined allows more participation in more and different classes. 	<ul style="list-style-type: none"> ◇ Elementary K-6 enrollments are estimated to remain near stable (+/-20) over the next five years. Secondary grades 7-12 enrollments are estimated to decrease by about 71 pupils over the next five years.
<ul style="list-style-type: none"> ◇ Better use of the faculty and staff we have without increasing class sizes or running classes that are just too small because of declining overall enrollment. 	<ul style="list-style-type: none"> ◇ Keeping costs under ‘control’ by individual districts while the student enrollment base may be declining at various grade levels probably will be difficult.
	<ul style="list-style-type: none"> ◇ How can we use our current buildings the best given what the enrollment estimates suggest?
	<ul style="list-style-type: none"> ◇ When is the point when a high school student population is just too small to offer a complete program with quality and the opportunities expected for all of the pupils?

2. Federal Census Demographic Data Snapshot of the Two School Districts

A valuable tool to use as the Boards and communities make value judgments about future enrollments and the outlook for the Mayfield and Northville school districts is Federal Census data. Within 18 months, 2010 Census data probably will begin to be available for use by school districts. Below is a chart that lists some of the most salient demographic characteristics reported by the 2009 Census estimate. The Census data are included in this report to provide a tool for more in-depth analysis that may provide insights into how potential new population, new housing, or employment opportunities may or may not affect the enrollment of the school district in the future. In addition, a review of the Census data variables can provide insights into community education program opportunities, K-12 program variables related to the community profiles, public relations/communication strategies with various subsets of the population in the district, and other school district issues and roles as the school districts plan for the future. Discussing the similarities and dissimilarities of the characteristics of the two school districts can be valuable as the Boards, senior leadership, and the communities define short range and long-range plans for the districts. The Census data are meant to engage discussion about how to serve the pupils and the communities of the school districts.

The **DATA** section of the study report starting on page -55- includes a comprehensive list of demographic characteristics of each school district in two categories: *Demographic and Housing Estimates, Social Characteristics, Economic Characteristics, and Housing Characteristics.*

FINDINGS OF THE STUDY

An example discussion question for Mayfield and Northville based on the Census data might include:

- ✓ What challenges and/or opportunities do the following demographic characteristics present to the mission of providing public education in the two districts reorganized into one; separately?
 - 4.9% of the Mayfield school district population is under five years old; 3.4% for the Northville school district; What might encourage new population with pre-schoolers or school age children to move to the area?
 - the median age of the Mayfield school district is 43.7 years; 49 for Northville; Typically 20 to 44 is considered prime ‘childbearing years’. What might encourage new population in the 20 to 44 year age group to move to the area?
 - 26.9% of the Mayfield school district households include one or more people over 65; 35.8% for Northville; 29.3% of the Mayfield school district households include one or more people under 18; 26.5% for Northville;
 - 94.3% of the population in the Mayfield school district was in the same residence one year ago; 94.3% of the population in the Northville school district was in the same residence one year ago. Both districts have stable year-to-year general populations.
 - 85.4% of the Mayfield population has a high school diploma or higher; 86% of the Northville school district population;
 - average household income in the Mayfield district is \$56,500; \$51,973 in the Northville district;
 - average family household income in the Mayfield district is \$59,969; \$60,434 in the Northville district;
 - 8% of all the family households in Mayfield are below the poverty level; 9.9% in Northville;
 - 11.3% of the total population of Mayfield are below the poverty level; 11.4% in Northville;
 - 18.7% of all people under 18 in Mayfield are below the poverty level; 11% in Northville;
 - 3.3% of all people 65 years and older in Mayfield are below the poverty level; 5.6% in Northville;
 - 85.1% of the housing units in Mayfield are owner-occupied; 77.7% in Northville;

A team of ‘guest outsiders’ cannot judge what characteristics are *similar* or *dissimilar*—only those who live in the districts who are part of the culture and value system can make that judgment. The ‘number’ data reported by the Census for many demographic characteristics of the two school districts seem to be in close range to each other.

Themes of observations by the Joint Community Advisory Committee regarding the census demographic characteristic data:

Possible Opportunities:	Possible Challenges:
◇ Despite the two districts represent two district “communities”, the demographics are remarkably similar.	◇ Overcoming community resistance to giving up unique sense of each school district.
◇ Given that the demographics are very similar it is possible, a merger would be cohesive.	◇ Both districts have populations with median ages not in what is considered childbearing years. Without new population moving in at a ‘family-building age’, what happens to the number of school-aged population in the school districts?
◇ The two school districts are supporting very similar students.	

FINDINGS OF THE STUDY

3. Geographic Distances between the School Buildings of the Two School Districts

✓ Sizes of School Districts in the HFM BOCES in square miles:

St. Johnsville	Mayfield	Wheelerville	Johnstown	Fort Plain	Edinburg	Amsterdam	Fonda-Fultonville	Broadalbin-Perth	Gloversville	Canajoharie	Northville	Lake Pleasant	Wells	Piseco
33.96	49.5	53.78	55.13	56.64	74.41	77.44	85.52	87.55	88.83	98.26	142.93	195.76	269.35	270.58

✓ Potential size of consolidated district made up of Mayfield and Northville: 192.43 square miles.

✓ Distances between the school district buildings, bus garages and the HFM BOCES Center.

	Northville CS 131 S. Third Street Northville	Northville Bus Garage 5 th . Street Ext. Northville	Mayfield CS Jr/Sr. High and bus garage 27 School Street Mayfield	Mayfield Elementary 80 North Main Street Mayfield
HFM BOCES 2755 State Hwy 67 Johnstown	24	24	16.33	16.68
Mayfield Elementary 80 North Main Street	9.57	9.67	.61	
Mayfield CS Jr/Sr. High and bus garage 27 School Street	10.25	10.35		
Northville Bus Garage 5 th . Street Ext.	.1			

Themes of observations by the Joint Community Advisory Committee regarding the geography of the location of the existing school buildings of the two school districts:

Possible Opportunities:	Possible Challenges:
◇ Serving as many grade levels in one location probably could provide better programs at a lower cost.	◇ The educational buildings of the districts are about ten miles apart. Busing will be an element if there is a reorganization into one.
	◇ Younger children (probably grades K through 4) should be bused the least. Possibly maintain local elementary schools in the overall plan.
	◇ Try to keep bus routes to no longer than one hour for all students. Even now, it is not always possible because of the wide area the districts now serve.

4. Fiscal Condition Profiles of the Two Districts UPDATED

Mr. Patrick J. Powers, CPA, PFS senior partner of D’Arcangelo & Co. analyzed the financial characteristics of the two school districts. School District fiscal condition is dependent on a number of issues. A major challenge

FINDINGS OF THE STUDY

in the current economic environment is that the school districts need to be able to absorb State Aid decreases, maintain a sound educational program, and deal with increasing expenses with such items as utilities, health insurance, employee retirement system payments

Some indicators of fiscal health include such items as:

- Fund balance, including reserves
- Excess of revenues over expenditures
- How reliant is the school district on State aid?
- Excess appropriation of fund balance
- Comparison of budgeted revenues and expenditures to actual
- School Lunch subsidies?
- Status of tax certiorari or any litigation outstanding

The **DATA** section of the study report starting on page -65- includes an analysis of expenditures, revenues, fund balances, and long-term debt of the two districts for the fiscal year ending June 30, 2010.

Charted below are the unreserved/unallocated fund balance percentages of the annual approved budgets for the past three fiscal years.

Unreserved/Unallocated Fund Balance as a % of the Annual Approved Subsequent Year Budget		
	Mayfield	Northville
June 30, 2010	2.41%	6.58%
June 30, 2011	3.27%	9.7%
		3.24% without late August remittance of delinquent taxes to the district from the Hudson River Black River Regulating District
June 30, 2012	4.8%	3.5%

The external auditor for Mayfield noted in its management letter for the fiscal year audit ending June 30, 2012 that:

Prior-Year Conditions

1) Books and Records

Prior Condition: The books and records of the District were not complete at the time of audit. We proposed several audit adjustments during fieldwork and also received revised trial balances after fieldwork was completed. The activity in the General Fixed Asset group of accounts and the General Long-Term Debt group of accounts had not been recorded prior to the audit but as proposed audit adjustments.

Status: This condition has shown improvement for the year ended June 30, 2012. Activity in the General Fixed Asset group of accounts and the General Long-Term Debt group of accounts had been posted but required assistance in arriving at accurate balances.

Recommendation: The District’s Business Office needs to continue to capture financial information and record transactions timely into books and records.

2) General Fund Budget

Condition: Although the 2010 – 2011 budget was not overspent in total, a few budget lines were negative.

Status: This condition was corrected for the year ended June 30, 2012

3) Due To/Due From

Condition: At the time of audit, the District’s interfund transactions did not balance.

Status: This condition was corrected for the year ended June 30, 2012

FINDINGS OF THE STUDY

4) Extraclassroom Activity Fund

Prior Condition: We noted interest income is accruing within the Extraclassroom Activity Fund and not being allocated to the club balances.

Status: This condition was corrected for the year ended June 30, 2012.

Current-Year Conditions

1) General Fund – Assigned and Unassigned Fund Balance

Condition: Assigned and unassigned fund balances exceed 4% of the subsequent year's General Fund appropriation budget. Real property tax law states that the assigned and unassigned fund balance should not exceed 4% of the subsequent year's General Fund appropriation budget.

Recommendation: We recommend that the Board of Education take the necessary actions to reduce the District's General Fund assigned and unassigned fund balance to statutory limits.

2) Special Aid Fund

Condition: At the beginning of our audit, the revenues and expenditures were not in balance. Since grant revenues are expenditure driven, they should be equal.

Recommendation: The Business Office should review all grant activity and determine what entries need to be made to balance revenue and expense accounts.

3) Fixed Assets

Condition: Upon review of two accounts and related invoices, it was noted that a few fixed asset purchases were not entered in the clients fixed asset records for the current year.

Recommendation: The Business Office should review these two accounts (equipment) to ensure that all fixed asset purchases that meet the District's capitalization policy are properly reflected in the Districts fixed asset records.

4) Capital Fund

Condition: Upon completion of a Capital Project which has associated debt, the remaining balance is transferred to the Debt Service Fund.

Recommendation: The Business Office needs to record interfund revenue and interfund expenditures to the appropriate funds.

5) Extraclassroom Activity Funds

Condition: Seven clubs were inactive for the fiscal year ended June 30, 2012.

Recommendation: Management and the Board should review the clubs with no activity and close them if they are going to remain inactive.

The external auditor for Northville noted in its management letter for the fiscal year audit ending June 30, 2012 that:

1) General Fund – Undesignated Fund Balance

Prior Condition: June 30, 2011, unassigned plus assigned fund balances exceeded 4% of the subsequent year's General Fund appropriation budget. Real property tax law states that the unassigned plus assigned fund balances should not exceed 4% of the subsequent year's General Fund appropriation budget.

Status: This condition was corrected as of June 30, 2012.

FINDINGS OF THE STUDY

2) Old Outstanding Checks

Prior Condition: We have noticed that some funds have outstanding checks that are several years old.

Status: This condition is unchanged as of June 30, 2012.

Recommendation: The Business Office should review these checks and reissue them if possible or turn the funds over to New York State.

3) General Fund Accounts Payable

Prior Condition: Included in June 30, 2011, accounts payable was an item due to Blue Shield that was recorded in 2008.

Status: This condition was corrected as of June 30, 2012.

4) Other

Prior Condition: The Business Official's duties include initiating general journal adjusting entries during the year; however, there is no approval process in place for their review.

Status: This condition was corrected as of June 30, 2012.

Current-Year Conditions

1) Extraclassroom Activity Funds

Condition: We have noted that the tennis club and bowling club were fiscally inactive.

Recommendation: The Board should review the clubs to determine if these clubs are going to remain inactive and if so, they should be closed.

2) School Lunch Fund

Condition: During testing of the free and reduced lunch applications, we noted some minor mathematical errors.

Recommendation: Management should review its procedures for calculating free and reduced lunch approvals and determine all applications are correctly calculated.

Condition: In review of amount of commodity inventory at year end, we feel the value is overstated.

Recommendation: The Business Office should review calculated inventory and determine if any changes to the valuation should be made.

Below is a fiscal condition summary comparison of the two districts based on the 2011-2012 fiscal year.

FINDINGS OF THE STUDY
FINANCIAL CONDITION COMPARISON
AS OF JUNE 30, 2012

	INDICATORS	SCHOOL DISTRICT		OBSERVATIONS
		Mayfield	Northville	
1	General Fund Excess Revenues Over Expenditures Last Two Years?	No	No	Both Districts had excess expenditures in 2010.
2	State and Federal Aid / Total Revenue	61.47%	43.86%	Both Districts are highly dependent on State Aid as a revenue source. Future reductions in State Aid would force higher than average increases in the tax levy and/or expenditure reductions. The average for this region (North Country) is 61.8%.
3	K-12 Public School Enrollment including Charter Schools	978	495	1,473 total enrollment
4	General Fund Expenditures per Pupil	\$16,751	\$17,692	Average for North Country Region is \$18,205 per pupil; NYS average is \$19,082.
5	Debt Service as a % of Expenditures	11.03%	4.90%	Northville percentage will increase when renovation project is bonded (\$3,865,000).
6	Percent of Unexpended 2010 Budget	3.48%	5.82%	Mayfield primarily under in expenditures in transportation while Northville was in employee benefits.
7	Percent of Revenue Under Budget	-1.65%	-2.45%	Both Districts under on revenue due to unpaid real estate taxes.
8	2010 Excess (Deficit) Revenues and Expenditures to Budget	1.83%	3.37%	Low net percentages indicate close budgeting.
9	% of Pupils Eligible for Free/Reduced Price Lunches			
10	School Lunch Fund Balance at June 30, 2010	\$64,834	\$46,273	Northville had a loss of \$4,439 before a transfer in of \$10,000.
11	School Lunch Subsidy from General Fund?	No	Yes - \$10,000.	

EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2012

	Financial Characteristic/ Element	Mayfield	Northville	Observation/Items to note or consider:
1	Expenditures (2010):			
2	Total	16,382,442	8,757,640	
3	General Support	2,062,776	1,116,965	
4	% General Support of Total	12.59	12.75	
5	Instruction	7,828,996	4,262,672	
6	% Instruction of Total	47.79	48.67	
7	Employee Benefits	4,008,700	2,506,850	Northville has a higher % of retiree health insurance expense.
8	% Employee Benefits of Total	24.47	28.62	
9	Sub-total General Support, Instruction, and Employee Benefits	13,900,472	7,886,487	
10	% Total General Support, Instruction, and Employee Benefits of Total	84.85	90.05	Core expenditures consistent except for higher % of health insurance in Northville. For 2010, \$ 2,746,976 for Mayfield vs. \$1,862,812 for Northville.
11	Transportation	674,613	438,710	
12	% Transportation of Total	4.12	5.01	
13	Debt Service	1,806,700	429,093	Northville will increase upon bonding of project.
14	% Debt Service of Total	11.03	4.90	
15	Transfers + Community Service	657	-8,553	
16	% Transfers of Total	0.00	-0.10	

FINDINGS OF THE STUDY

SELECTED REVENUES

FOR THE YEAR ENDED JUNE 30, 2012

	Financial Characteristic/ Element	Mayfield	Northville	Observation/Items to note or consider:
1	Revenues (2010):			
2	Total	15,897,465	8,560,634	
3	Real Property Taxes and Tax Items (including STAR)	5,775,095	4,219,281	Mayfield approx. \$350,000 and Northville approx. \$325,000 under amounts budgeted.
4	% Real Property Taxes of Total	36.33%	49.29%	
5	State Aid	9,132,893	3,353,945	Mayfield more dependent on State Aid.
6	% State Aid of Total	57.45%	39.18%	
7	Federal Aid	638,722	400,481	ARRA funding will no longer be available in 2011-12. Replaced partially by Education Jobs Monies.
8	% Federal Aid of Total	4.02%	4.68%	
9	Charges for Services	122,462	477,375	Tuition from other districts.
10	% Service Charges of Total	0.77%	5.58%	Northville depends more highly on tuition revenue from other districts.
11	Miscellaneous Revenue	228,293	109,552	

LONG-TERM DEBT

AS OF JUNE 30, 2012

	Financial Characteristic/ Element	Mayfield	Northville	Observation/Items to note or consider:
1	Enrollment	978	495	
2	Serial Bonds Due at 6-30-10 (1,000s)	10,016,317	2,061,830	
3	Anticipated Bonding on Projects	0	3,865,000	This assumes Northville bonds for the entire amount of the project.
4	Total Estimated Debt	10,016,317	5,926,830	
5	Total Estimated Debt Per Student	10,242	11,973	
6	Building Aid %	0.914	0.787	Mayfield has a much higher building aid ratio.
7	Estimated Aid Per Student	9,361	9,423	
8	Debt Per Student	881	2,550	
9	Funds Available:			
10	Debt Service Fund	1,769,122	1,147,891	Northville reserve in the General Fund.
11	Funds Available Per Student	1,809	2,319	
12	Net Debt Per Student	(928)	231	

FINDINGS OF THE STUDY

FUND BALANCE AS OF JUNE 30, 2010

	Financial Characteristic/ Element	Mayfield	Northville	<i>Observation/Items to note or consider:</i>
1	Reserves:			
2	Encumbrances (Purchase Orders Still Open)	40,162	10,696	
3	Unemployment Insurance		47,749	
4	Worker's Compensation	50,000		
5	Employees' Retirement Contributions	0	0	Neither has reserved for employees' retirement.
6	Tax Certiorari	50,000		Both should consider this reserve - see uncollected taxes.
7	Employee Benefit Accrued Liability Reserve	352,378		For compensated absences.
8	Capital Reserve (Voter approval required to establish and fund)	380,020	54,173	Mayfield includes a \$300,000 bus purchase reserve in this account.
9	Repair Reserve (Voter approval required to fund, public hearing to spend)		1,460	
10	Mandatory Reserve Fund		1,147,891	Mandatory reserve or Debt Service Fund?
11	Insurance			
12	Property Loss and Liability			
13	Tax Reduction			
14	Total Reserves	872,560	1,261,969	
15	Unreserved:			
16	Appropriated Fund Balance to Reduce Taxes in 2010-11	600,000	489,000	Can both districts maintain appropriating this much fund balance?
17	Unreserved Undesignated Fund Balance (Subject to 4.0% of subsequent year's budget)	413,455	626,152	
18	Total Unreserved	1,013,455	1,115,152	
19	Fund Balance as a % of 2010 Expenditures			
20	Reserves	5.33	14.41	Northville % is high due to reserve for debt in General Fund, Mayfield in Debt Service Fund. By adding debt service fund to Mayfield's reserves, amount is 16.1%
21	Unreserved Appropriated to Reduce Taxes in 2010-11	3.66	5.58	
22	Unreserved Undesignated	2.52	7.15	Mayfield is below allowable 4.0%.
23	Debt Service Fund Balance - 2010	1,769,122		See Mandatory Reserve above for Northville.

FINDINGS OF THE STUDY

FUND BALANCE AS OF JUNE 30, 2012

	Financial Characteristic/ Element	Mayfield	Northville	Observation/Items to note or consider:
1	Reserves:			
2	Encumbrances (Purchase Orders Still Open)	554	10,607	Both Districts have very few open purchase orders at year end.
3	Unemployment Insurance		47,749	
4	Worker's Compensation	50,000		
5	Employees' Retirement Contributions	186,298	1,150,000	Both Districts funded this reserve in the past two years.
6	Tax Certiorari	25,793		Both should consider this reserve - see uncollected taxes (over \$337,000 in each district).
7	Employee Benefit Accrued Liability Reserve	329,878		Used for compensated absences (accrued vacation and sick days).
8	Capital Reserve (Voter approval required to establish and fund)	204,778	54,173	Mayfield includes a \$300,000 bus purchase reserve in this account.
9	Repair Reserve (Voter approval required to fund, public hearing to spend)		1,460	
10	Mandatory Reserve Fund			
11	Insurance			
12	Property Loss and Liability			
13	Tax Reduction			
14	Total Reserves	797,301	1,263,989	Over 90% of Northville's reserves are in the Employees Retirement Reserve.
15	Unreserved:			
16	Appropriated Fund Balance to Reduce Taxes in 2012-13	1,100,000	400,000	Can both districts maintain appropriating this much fund balance?
17	Unreserved Undesignated Fund Balance (Subject to 4.0% of subsequent year's budget)	798,375	362,312	
18	Total Unreserved	1,898,375	762,312	
19	Fund Balance as a % of 2012 Expenditures			
20	Reserves	5.05	14.95	Northville % is higher due to ERS Reserve of \$1,150,000.
21	Unassigned - Appropriated to Reduce Taxes in 2012-13	6.96	4.73	Mayfield appropriated for taxes high % of fund balance (40.7% vs. 19.7 for Northville).
22	Unassigned Undesignated	4.80	3.50	the limit is 4%
23	Debt Service Fund Balance - 2012	732,786	991,213	Mayfield transferred to General Fund approx. \$1 million in last two years from Debt Service.
24	Expenditures - 2012	15,802,899	8,456,696	
25	2012 Unexpended Appropriations	859,266	1,258,603	
26	Unexpended as a Percentage of Final Budget	5.16	12.94	High percentage of unexpended budget in Northville.

OVERALL FINDINGS:

- Health insurance expenses by Northville are significantly higher than they are for Mayfield. It seems Northville has more retiree health benefit obligations.
- Both districts expend per pupil less than the average for the North Country region.
- A usual financial health measure is ending a fiscal year with about 6-7% of anticipated expenditures not expended. Mayfield ended 2011-2012 with 5.16% unexpended; Northville with 12.94%.

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- Both districts have reduced the property tax levy with unexpended fund balance to a high level such that it is unlikely that the practice can be sustained with future year budgets.

A major challenge in this time of less state support of local school district expenditures with state aid is the resulting influence on the local true tax rates of school districts. Historically, both the Mayfield and Northville school districts have diligently prepared yearly budget expenditures that as best as possible balanced student program offerings with what state funds were available and with the level of local property tax contribution thought to be affordable for their communities. Listed below are school district tax rates for districts in the area from three recent school years.

Tax Rate on per \$1000 of True (Market) Property Value

School District	2008-2009	2009-2010	2010-2011
Mayfield	14.72	15.15	14.06
Northville	8.75	9.06	9.19
Amsterdam	17.74	19.50	16.87
Broadalbin-Perth	11.36	12.92	15.33
Canajoharie	18.38	19.12	15.53
Fonda-Fultonville	17.23	17.75	15.43
School District	2008-2009	2009-2010	2010-2011
Gloversville	18.78	19.11	19.67
Johnstown	14.54	14.54	15.19
Galway	12.06	12.06	11.98
Oppenheim-Ephratah	15.56	15.80	16.61

5. Historical Perspective of Referendum Votes of Each District

Since 2005, there have been 25 public referenda in the two school districts for the annual budget, bus purchases, and capital projects. The voters did not approve only four of the public referenda since 2005.

HISTORY OF PUBLIC REFERENDUM: MAYFIELD											
BUDGET REFERENDUM				BUS REFERENDUM				CAPITAL BUDGET REFERENDUM			
DATE	\$	# VOTED 'YES'	# VOTED 'NO'	DATE	\$	# VOTED 'YES'	# VOTED 'NO'	DATE	\$	# VOTED 'YES'	# VOTED 'NO'
05-17-11	16,656,235	394	220								
05-18-10	16,989,363	395	189	05-18-10	100,000	375	201				
05-19-09	16,998,330	292	137								
05-20-08	16,144,405	236	156	05-20-08	138,000	244	144				
05-15-07	15,579,200	306	164	05-15-07	88,200	346	149	05-15-07	4,500,000	311	197
05-16-06	14,904,882	282	201	05-16-06	82,365	279	200				
								10-18-05	3,500,000	120	160
05-17-05	14,423,435	370	314	05-17-05	150,282	363	327				
HISTORY OF PUBLIC REFERENDUM: NORTHVILLE											
05-17-11	9,707,350	180	564					2/23/10	3,865,000	185	133
05-18-10	9,477,904	326	210								
05-19-09	9,308,328	255	142	05-19-09	148,000	241	123				
05-20-08	9,321,332	165	361								
05-15-07	9,066,837	221	67								
05-16-06	8,795,795	283	207	05-16-06	45,000	na	na				
05-17-05	8,186,233	229	232	05-17-05	124,000	228	200				

FINDINGS OF THE STUDY

B. The School Buildings in the Two School Districts

1. Pupil Capacity of Each of the School Buildings

The study provides a school building pupil capacity assessment that first documents how the instructional spaces in all of the school buildings of the two school districts are utilized in the 2010-2011 school year to deliver *the pre-kindergarten through grade twelve program including special education*. Second, it provides an assessment of pupil capacity of each building as defined by local class size teacher contractual definitions and the local school district goals of each school district.

The pupil capacity analysis of each school building starts on page -75- in the **DATA** section of the study report.

The pupil capacity analysis is based on the following assumptions:

- ✓ The pupil capacity analysis is based on delivering instruction with the following class size goals:

Pre-Kindergarten:	18 pupils per class section
Kindergarten and grade 1:	20 pupils per class section
Grades 2 and 3:	22 pupils per class section
Grade 4, 5, and 6:	24 pupils per class section
Grades 7-12 (core subjects):	25 pupils per class section

(Note: Often for *specialized* Grades 7-12 courses, it is likely that the class sizes for such specialized courses may be between 10-(or fewer pupils as approved by the board)-and 25 pupils. During other instructional periods of the day, it is likely a classroom will host class sizes near the 25-pupil number for other courses less specialized.)

The superintendents and leadership teams of each school district identified the class size goals.

- ✓ Spaces now designated for instructional support are generally assumed to continue for instructional support.
- ✓ Pre-kindergarten is assumed to be part of the delivered program at each potential elementary school for a total of three classrooms; 2 at Mayfield and 1 at Northville available for the 3 full day classes of Pre-K or 6 sections of half-day classes or combination of full-day and half-day as determined by the reorganized school district.
- ✓ State Education Department guidelines are applied in calculating the number of pupils that a specific type of classroom should serve.
- ✓ Unassigned pupil capacity is planned for in each school building to allow for flexibility in delivering the program and/or to add an instructional support function or additional programs not now in place.
- ✓ The analysis, at the present time, does not include renting classrooms to the BOCES to host consortium-shared programs.
- ✓ Current spaces used for central administration are not 're-claimed' for instructional program pupil capacity.
- ✓ It is assumed for the pupil capacity analysis that there are no renovations to change existing space or the building of new additional space.
- ✓ It is assumed that Edinburg will continue the historical pattern of tuitioning their pupils to Northville over the next ten years.

Given the above assumptions, the current pupil capacity of the school buildings of the Mayfield and Northville Central School Districts are charted below: **UPDATED**

FINDINGS OF THE STUDY

Mayfield K-6 Pupil Capacity	Northville K-6 Pupil Capacity	Mayfield 7-12 Pupil Capacity	Northville 7-12 Pupil Capacity
576	286	373	515
Total K-6 Pupil Capacity Currently Available:		Total 7-12 Pupil Capacity Currently Available:	
862		888	
<i>Anticipated K-6 Pupil Capacity Need in five years:</i>		<i>Anticipated 7-12 Pupil Capacity Need in ten years:</i>	
626		677	
<i>The mid-range enrollment projection estimate suggests that a reorganized district will have about 1303 pupils to serve in five years.</i>			

There exists sufficient elementary school grades K-6 space to serve the estimated elementary student population over the next five years. Currently, there is elementary school pupil capacity to serve 862 pupils. Estimates suggest that the grades K-6 population probably will range between 626 and 646 pupils over the next five years. The estimate suggests that 72.6% of the available elementary pupil capacity will be needed to serve the pupil enrollment over the next five years.

There exists sufficient secondary school grades 7-12 space to serve the estimated secondary student population over the next five years. Currently, there is secondary school pupil capacity to serve 888 pupils. Estimates suggest that the grades 7-12 population probably will range from 627 to about 678 over the next five years. The estimate suggests that 76.2% of the available secondary pupil capacity will be needed to serve the pupil enrollment over the next five years.

Themes of observations by the Joint Community Advisory Committee regarding the existing school building pupil capacity in the two school districts:

Possible Opportunities:	Possible Challenges:
◇ A reorganization of the two school districts into one likely will not need new construction or massive renovations.	◇ Determining which buildings get used for what purpose. Might be emotional for some.
◇ Reorganization might make better use of the school buildings of the current two school districts.	
◇ Reconfiguration of grade levels housed in the various buildings could enhance education concentration and success; and could eliminate some costs for the short and long term.	

2. Infrastructure Condition of the Existing School Buildings

During the year of this study, the two school districts operated three instructional school buildings. In addition, each district operated a bus maintenance or transportation facility for five buildings.

FINDINGS OF THE STUDY

Each of the districts completed its five-year Building Condition Survey (BCS) during the 2010-11 school year as required by NYS law. Those documents, completed by licensed architects and filed with the New York State Education Department provide a thorough assessment of each of the buildings in each of the districts.

The summary of the Building Condition Surveys of each School District building begins on page -88- in the **DATA** section of the study report.

In the hundreds of items and systems examined in each of the five buildings, no items were judged “Unsatisfactory” in the instructional buildings and a few items were deemed “Unsatisfactory” in the Northville Bus Garage. No items were judged “non-functioning” and no items were judged “critical failure”. (See DATA Set page -92- for definitions). The total estimated capital construction expenses for the two districts through 2015-2016 as per the Building Condition Survey Reports of 2010 would be approximately \$5.8 million over the next five years.

Those areas deemed “Unsatisfactory” in the Northville Bus Garage include such items as roofs; air handling and ventilation systems; fire alarm system; smoke detection system; emergency lighting; door hardware and windows.

While the Building Condition Survey Reports do suggest some repairs, renovations etc, none of the buildings would require major renovations to house students safely in the new district should reorganization occur.

The two school communities, through their respective boards of education and administration, have maintained their school buildings through periodic and responsible repairs, renovations, and additions via capital projects over a sustained period.

Due to declining enrollment over time, the economies of scale realized when reorganizing two districts into one and the planning the districts did in protecting and maintaining the facilities, no new construction or major renovations should be required to house students and staff safely in year one if these districts reorganize. It should be noted that demographics like enrollments and conditions might change over time for this reorganized district as with other school districts in the state. Therefore, any housing or capital improvement initiatives will change in subsequent years from the plans considered for year one by the findings of this study.

Themes of observations by the Joint Community Advisory Committee regarding the building conditions of the buildings in the two school districts:

FINDINGS OF THE STUDY

Possible Opportunities:	Possible Challenges:
<ul style="list-style-type: none"> ◇ The reorganized school district should be able to house safely all students and staff. The facilities would not require immediate additions, renovations, or repairs. 	<ul style="list-style-type: none"> ◇ At some time prior to or within the first year of the reorganized district, management may wish to address some of the items identified in the Building Condition Surveys. Even though the reorganized district will have a 10-year window with its enhanced building aid ratio, it may need to commence a thorough review in year one of the merger.
<ul style="list-style-type: none"> ◇ The new District could avail itself of the possible 95% incentive building aid ratio that will exist for ten years. This state building aid ratio and subsequent contract with NYS could substantially fund repairs and renovations to all facilities and grounds. 	<ul style="list-style-type: none"> ◇ Since some schools in the reorganized district would not be scheduled to house the aged students as they were originally designed, some retrofitting in subsequent years may be required as to support program/curriculum delivery decisions made by the district.

RECOMMENDATION:

If the Districts' communities affirm a reorganization as prescribed by law, the new district should immediately establish a Facilities Transition Committee to address the issues related to facilities, grounds, and playing fields. This committee should have broad-based composition including, but not limited to, representatives from merged districts; buildings and grounds staff, students, faculty, support staff, parents, community, and perhaps a school architect as an advisor.

The new District could avail itself of the possible 95% incentive building aid ratio that can be accessed during the first ten years of the new district. This state building aid for a newly organized school district could substantially fund repairs and renovations to all facilities and grounds that could last and serve the community and generations of pupils far into the future.

The new district has a ten-year window to qualify for the enhanced building aid. The State Education Department requires signed contracts with a general contractor for any capital project *within* the ten-year window. Reasonably, it usually takes up to two years to plan a capital improvement project, propose a public referendum, design, obtain final SED approval, and complete the competitive bidding process.

It is recommended that the new District upon organization should immediately engage the services of a professional architectural firm and, with their assistance, carefully and cost-effectively develop a long-range plan to address all the items listed in the Building Condition Survey Reports and any facilities-related changes necessary for program improvement. In addition, the newly organized District should consider engaging the services of an experienced architect and/or consultant with expertise in renewable energy systems. It is suggested that the long-range plan should also include steps to institute a variety of renewable energy options to reduce energy expenses in the district's annual operating budget.

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C. The Educational Program in the Two School Districts

1. Current Class Sizes Grades preK-12

Charted below is a list of any teacher contract language and/or School Board policies currently in place that refers to class size.

Northville Central School District Teacher Contract Language
<p>Article 3.2: "The daily pupil load of secondary teachers, except physical education teachers, will not exceed 150 pupils; the number of pupils in assigned study halls and/or homeroom periods will not be considered when determining daily per pupil load. PE teachers may exceed 150 pupils because of the limited PE facilities."</p> <p>Article 3.3: "In the elementary grades, the number of pupils enrolled in any section in Kindergarten will not exceed 25 students; grades 1-3 27 students; grades 4-6 29 students; grades 7-12 30 students. The Administration will consider additional help for teachers assigned larger class loads. Extended departmentalization will be granted in grades 4, 5 and 6."</p> <p>Article 3.4: "It is agreed that the class size limits set forth in 3.4 above shall be used by the District as maximum class sizes in planning the number of class sections for the subsequent year. Such planning will be finalized by July 1 of each year. Any new students who register with the District subsequent to July 1 of any year may be assigned without regard to the class size limits set forth in 3.4. In the event the class size exceeds 27 students in K; 30 students in grades 1-3; or 32 students in grades 4-6; the Administration shall assign teacher aides on the basis of 40 minutes of aide time for each student in excess of the limits which are set forth in 3.4 above."</p> <p>Memorandum Side Letter:</p> <p>"In the event handicapped students are mainstreamed into the regular classroom, such students will be weighted as follows:</p> <ol style="list-style-type: none"> 1. If such assignment occurs for three (3) or more instructional periods per day at grades 7-12 or for one-half (1/2) day or more for grades K-6, each student shall be weighted as +2 (i.e., one (1) mainstreamed handicapped student = two (2) regular students for the purpose of computing class size and appropriate adjustment shall be made as required by Article 3.4 and 3.5 of the Agreement. <p>In the event such weighting occurs, the involved teacher shall consult in developing the IEP's by:</p> <ol style="list-style-type: none"> 1. Recognizing that the mainstreamed student will exhibit a lower level of participation than the regular student; 2. Recognizing that the mainstreamed student is to be evaluated by the resource teacher; and 3. Consulting with the resource teacher at the beginning of each marking period to establish the teacher's expectation of the student and at the end of each marking period to assist in evaluating the student.
Mayfield Central School District Teacher Contract Language
<p>3.4 The Board will maintain as follows:</p> <p>K-3 20-27 students 4-6 24-30 students</p> <p>under the limitations of our building facilities and current state mandates. The above will be maintained by actual enrollment as of the last teaching day of the preceding school year. Exempt from this provision are chorus, band, and physical education. All physical education classes will be equitably distributed and chorus will be capped at one chorus assignment per day.</p> <p>3.5 At the Secondary level, each regular classroom teacher load will be maintained at not more than 125 pupils per day subject to the limitations of building facilities and state mandates. The areas of chorus, band, physical education, and drama will be maintained at no more than 150 pupils per day subject to the limitations of building facilities and state mandates.</p>

The superintendents report that each district tries to achieve the following class section sizes as a best practice in serving the pupils and in utilizing the skill sets of the teachers at each grade level:

FINDINGS OF THE STUDY

Pre-Kindergarten:	18 pupils per class section
Kindergarten and grade 1:	20 pupils per class section
Grades 2 and 3:	22 pupils per class section
Grade 4, 5, and 6:	24 pupils per class section
Grades 7-12 (core subjects):	25 pupils per class section

Charted below is a summary of the grades pre-kindergarten through grade 6 class section size ranges and averages in each of the two school districts as of October 1, 2010. The class sizes of self-contained special needs classrooms are also listed by district.

The total collection of class size data, including the size of each grade level section across the two districts starts on page -91- of the DATA section of the study report.

2010-2011 SCHOOL YEAR GRADE LEVEL CLASS SECTION ENROLLMENTS AS OF OCTOBER 1, 2010

GRADE LEVEL	Mayfield Elementary	Northville Elementary	CLASS SIZE GOAL AS DEFINED BY THE DISTRICTS
RE-K Range	13-19	16-17	
PRE-K Average	16.2	16.3	18
GRADE LEVEL	Mayfield Elementary	Northville Elementary	CLASS SIZE GOAL AS DEFINED BY THE DISTRICTS
K Range	20-21	14-15	
K Average	20	15	20
GRADE 1 Range	17-20	20	
GRADE 1 Average	19	20	20
GRADE 2 Range	21-22	13-15	
GRADE 2 Average	22	14	22
GRADE 3 Range	19-21	17	
GRADE 3 Average	20	17	22
GRADE 4 Range	17-18	20	
GRADE 4 Average	18	20	24
GRADE 5 Range	24-25	16-17	
GRADE 5 Average	25	17	24
GRADE 6 Range	23-24	20	
GRADE 6 Average	23	20	24

Charted below is a summary of the grades 7 through 12 English class section size ranges and averages in each of the two school districts as of October 1, 2010.

2010-2011 SCHOOL YEAR GRADES 7-12 ENGLISH CLASS SECTION ENROLLMENTS AS OF OCTOBER 1, 2010

ENGLISH CLASSES GRADE LEVEL	Mayfield High School	Northville High School	CLASS SIZE GOAL AS DEFINED BY THE DISTRICTS
GRADE 7 Range	17-24	8-18	
GRADE 7 Average	21	14	25
GRADE 8 Range	13-20	22	
GRADE 8 Average	18	22	25

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GRADE 9 Range	16-22	19-20	
GRADE 9 Average	20	20	25
GRADE 10 Range	13-25	15-21	
GRADE 10 Average	20	18	25
GRADE 11 Range	12-27	10-19	
GRADE 11 Average	20	16	25
GRADE 12 Range	18-26	10-17	
GRADE 12 Average	22	13	25

Findings:

- ✓ Across the two school districts two out of five sections of pre-K are at the class size goal of 18 pupils; none are above the goal.
- ✓ Across the two school districts two out of five sections of K are at the class size goal of 20 pupils; one is above the goal.
- ✓ Across the two school districts three out of six sections of grade 1 are at the class size goal of 20 pupils; none are above the goal.
- ✓ Across the two school districts two out of five sections of grade 2 are at the class size goal of 22 pupils; none are above the goal.
- ✓ Across the two school districts none of five sections of grade 3 are at the class size goal of 22 pupils; none are above the goal.
- ✓ Across the two school districts none of five sections of grade 4 are at the class size goal of 24 pupils; none are above the goal.
- ✓ Across the two school districts one of five sections of grade 5 are at the class size goal of 24 pupils; two are above the goal.
- ✓ Across the two school districts one of four sections of grade 6 are at the class size goal of 24 pupils; none are above the goal.
- ✓ There are 37 class sections of English classes in grades 7 through 12 across the two districts; one section is at the goal of 24 pupils; two sections are above the goal; 34 class sections are below the class size goal.

Themes of observations by the Joint Community Advisory Committee regarding the class section sizes currently in the two school districts:

Possible Opportunities:	Possible Challenges:
◇ Together the districts might have a better chance of keeping the lower class size goals instead of having to increase them due to the lack of money to keep instructional staff.	◇ When pupil enrollments decline, they usually decline across all grade level ages as opposed to just one or two grade level age groups. Low class section sizes may decrease even further without necessarily reducing expenses because of fewer children enrolled.
◇ A combined volume of students at each age level/grade level probably will allow the two districts to keep low class sizes and do it with the same or fewer employees than are now on staff.	◇ The lack of a volume of enrollment at certain grade levels in the two districts does not allow the individual school districts to use fully the skills of the staff they have already. For example, if there are only 18 pupils in a grade 7 class with a local class size cultural standard of 24 pupils, then only 18/24 or 75% of the professional skill sets of the instructor are being utilized to serve pupils. Working to reach at least 90% of the grade level section class size goal is a good instructional goal and a good financial goal.
◇ A larger geographic area to provide public education will help to deal with decreases or increases of school age population in any one area.	◇ As finances get tighter, will the separate districts have to raise the class size goals to meet an affordable total budget?
◇ Similar class sizes now generally indicate that the districts have similar philosophies regarding appropriate class size.	◇ Will the number of high school students in grades 7-12 decline so that a full comprehensive set of courses cannot be offered and still be affordable in each individual district?

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2. The Elementary Program Offerings

The Joint Community Advisory Committee reviewed program offerings by analyzing district information provided in data sets of the elementary program and through panel discussions with representatives from each of the elementary school programs. The data sets found in the data section provide an overview of the programs by listing out the various program elements of each district's elementary offerings. Members of the CAC were able to review a side-by-side analysis of the core and special area curriculum of each district. In addition, co-curricular and intramural sports available to students were listed as well as information related to special education and enrichment program options. The process of review included dedicated time at a CAC meeting to review and discuss both Mayfield and Northville's elementary programs. Members were then able to work in sub-joint Committees to formulate questions they would want to ask of the school leadership team. At a subsequent meeting, members of each district's school leadership team provided an overview of their respective programs. The CAC members were then able to ask questions of the panel members to clarify information from the program charts and hear directly from the school representatives about their specific programs.

The data set which begin on page -97- of the DATA section of the study provide a snapshot of the programs by listing out the various program elements of each district's elementary offerings.

Major findings from the review of the elementary program offerings include:

- ◇ It is apparent that each community holds their elementary schools in high regard. There is a strong feeling about the importance of the schools as the educational and cultural hub of their local communities.
- ◇ Both CAC members and district staff expressed the importance of the culture at their schools and the caring support of the faculty and staff for the students.
- ◇ Both Mayfield and Northville have maintained their core offerings for elementary students that meet required mandates and provide for an elementary program as per Part 100 of Commissioner's Regulations.
- ◇ Due to expenditure reductions, enrichment opportunities for students have been reduced, although both Mayfield and Northville have worked to keep opportunities open to students. As examples, both districts still support Odyssey of the Mind and there are art clubs and drama productions available for students in both districts.
- ◇ Psychological, speech, and other related services primarily are used to meet IEP requirements of special education students.
- ◇ Both districts support pre-K programs.
- ◇ There is more staffing available for special education programs at Mayfield. In addition, due to the greater cuts at Northville, there are limited support service programs available to IEP students. As of the writing of this report, Mayfield has been able to maintain enough staffing to support both IEP students and general education students who struggle in math and language arts.

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- ◇ Special education programming in both districts predominately utilizes in-district classrooms to support their special education students.
- ◇ Although both CAC members and district staff expressed a desire to have foreign languages begin at the elementary levels, foreign language instruction is not available at the elementary level.
- ◇ Members of the CAC and the district leadership teams expressed concerns about what continued budget cuts will do to the elementary programs of both districts. There is a strong feeling among CAC members of both Northville and Mayfield that the future of their elementary programs is not positive. Concerns were expressed that unless funding improves, the elementary programs will only offer basic core requirements in the future.

Themes of observations by the Joint Community Advisory Committee regarding the Pre-Kindergarten through grade 6 program offering in the two school districts:

Possible Opportunities:	Possible Challenges:
◇ Members of the CAC saw the potential for reorganization as a way to hold on to important elementary programs. Combining the two schools into one district could provide the financial supports necessary to maintain both core and enrichment programs at the elementary levels. It was noted that should the districts choose to reorganize, it will be very important to maintain the supportive culture of the individual schools that has been developed over the years and is so important to both school communities.	◇ Parent services would need to be coordinated to make parents feel comfortable with the new elementary program. CAC members noted that parents tend to be most involved at the elementary level and thought that would be a positive in dealing with this challenge.
◇ CAC members expressed hope that with combined staffing, there would be the potential for greater enrichment, co-curricular and intramural offerings for students at the elementary level.	◇ There is the potential for greater coordination and articulation of curriculum in a reorganized district. A similar time schedule, textbook series and support resources all would benefit students.
◇ Due to the difficult financial obstacles both districts have recently come up against, there was strong sentiment that everything possible should be done to hold on to what each of the districts presently have at the elementary levels. The reorganization could provide the bonus of being able to add even more, however, keeping what was presently in place was seen as being very important.	◇ CAC members shared their concern regarding the potential loss of the individual cultures of the elementary schools. Members felt this is a challenge particularly at the elementary level where parents are so involved with their children and their programs. It will be important to have programs in place to help parents feel comfortable and confident in the new arrangements.
◇ CAC members and the school leadership teams expressed hope that reorganization could provide funding that would support improved professional development opportunities for staff. Research supports a highly trained teaching force as critical to improved test results.	◇ If there is a movement of some staff with the new reorganization, this was seen as being potentially both an opportunity and a challenge. The opportunity could be mixing of some new people together and providing excitement for the staff. Change can be invigorating, yet it can also be a challenge. Members discussed how they felt some staff might need encouragement to move out of their “comfort zones” in order to be effective in any new settings. Whatever took place, the need for ongoing professional development and support of the districts’ leadership teams was seen as being critical to the success of a new district.
◇ There presently are not foreign language opportunities at the elementary level. Research points to the importance of beginning a secondary language at an early age. CAC members were hopeful that a reorganized district could provide new opportunities for second language instruction at the elementary school.	

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<p>◇ Both districts and Northville in particular, (due to their deeper cuts in these areas) could have the opportunity to provide enhanced psychological, speech and other related services to students. Presently, many of these services remain available only to IEP students due to budgetary constraints.</p>	
<p>◇ The CAC and district staff expressed hope that reorganization could help maintain programs in the arts at the elementary levels. There was a concern that these programs would fall by the wayside with future budget cuts if additional funding was not found to support them..</p>	

Long Range Opportunity for the Elementary Program in a Reorganized School District

In the “What If” scenario for program and staffing, there are two K-5 elementary schools established in the new district. The instructional pattern for these two elementary schools would initially be based upon what is presently in place in both districts; namely a traditional grade level pattern of instruction. If the districts were to reorganize, there could be the potential for delivering different instructional models at these elementary schools. It is suggested that the districts may want to look at a multi-age pattern of instruction to provide an alternative instructional model that would give parents a choice in how their children were instructed.

The multi-age instructional delivery technique uses a flexible age and curricular approach to instruction. Students within an age range of usually a two-year span are grouped together into classroom sections. The focus of curriculum delivery in a multi-age classroom is using varied learning opportunities such as learning centers that emphasize a ‘shared learning’ experience with other students and the teacher. The multi-age delivery method can help students more readily learn at their own pace with recognition of the varied learning styles of individual students. Recent research has shown that there are benefits to a wide range of learners in this type of instructional model.

Besides the potential for providing options for instruction of students, the multi-age model also can better handle fluctuations in student enrollment. In a traditional class section model, a drop in students at one level can cause one classroom to end up with higher enrollment while another may have quite lower enrollment. With a multi-age model, student numbers that go up or down can more readily be absorbed without negatively influencing class size equity. Therefore, for both instructional and staffing reasons, this model of instruction may be option the districts might wish to pursue in the future.

We note that should the districts choose to reorganize, the multi-age model is a curriculum delivery option not for the beginning of the new district. The option may be a tool to ensure class size equity between the

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two pre-K through grade 5 elementary buildings of the reorganized school district if and when the elementary enrollments in the two attendance zones become out of balance by age/grade level of pupils. The reorganization of a school district provides an outstanding opportunity to examine how things have been done in the past and discuss how they might be improved upon instructionally and financially for the future. The multi-age delivery model requires time for careful planning and extended professional development and sharing by the instructional staff.

3. The Secondary Program Offerings

In a panel presentation format, the CAC met with the superintendent, building principal, guidance counselor and teacher representative to review and ask questions about the secondary program. Prior to this meeting, the CAC was given data related to the respective secondary programming of the Mayfield and Northville School Districts. Members were given time in a previous meeting to review the core, special areas, support services and special education program opportunities for secondary students. Listed below are findings and observations related to the secondary programs of the two districts. The panel discussion between the staff and the Joint Community Advisory Committee members was an opportunity for discussion about how a high school must serve pupils who have vocational and military goals initially and those who have college goals initially after graduation. Discussion revolved around the question:

What added high school learning opportunities might increase the success of the current efforts to:

- ✓ Help students have the skill sets and goal setting skills to consider a higher education opportunity after high school graduation?
- ✓ Help the students—who choose not to pursue higher education options after high school graduation—have marketable employability skills for the work place as a major part of their high school programs for graduation?
- ✓ Enlarge the range of higher education options that are *academically* considered for attendance by high school graduates of the two school districts?
- ✓ Enlarge the range of higher education options that are *financially* considered for attendance by high school graduates of the two school districts?

The data set which begin on page -102- of the DATA section of the study provide a snapshot of the programs by listing out the various program elements of each district's secondary offerings.

Major findings of the review of the secondary program elements include:

- ◇ The two districts have maintained a core educational program to meet the requirements of Part 100 Regulations. During the past several years, reduced state aid has forced the districts to make cuts to the programs that have lessened the offerings to secondary students in both districts. This has most impacted enrichment opportunities for students. CAC members noted they are concerned about this pattern continuing and a more dramatic loss of options for students is feared for the future.

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- ◇ Spanish and French are the major languages taught at the secondary levels for Mayfield and Spanish only is taught at Northville. Mayfield has been able to maintain more advanced programming in their languages, however, Northville offers levels I, II, and III as the options for students in their language program.
- ◇ Both districts offer vocal and instrumental opportunities for secondary students as well as additional elective programming for students. CAC members were strongly supportive of the music program of each district and are concerned about these areas being reduced in the near future due to budgetary cuts.
- ◇ The 7/8 grades in both districts are included in the overall 7-12 secondary program. Mayfield and Northville have strategies to provide middle level opportunities for students. Both districts are unable to offer complete, dedicated middle level programs due to reductions in staff. As a result, shared staffing between the grade levels has increased. This has led to scheduling difficulties that hinder true middle level options for students in both districts.
- ◇ Business focused courses have been reduced in both districts. CAC members expressed concern that basic business instruction for 7-12 students has been eroded over the years. Members anecdotally noted that this has had a negative impact on students in both their personal abilities to manage simple business issues in their lives and has also sent them out into the workforce with fewer business related skillsets
- ◇ Both Mayfield and Northville have many singleton courses with lower enrollments. Budget concerns about maintaining these courses and scheduling restraints make it difficult for students to access these courses on a semester by semester basis.
- ◇ After school options for students are becoming increasingly limited for students. Members of the CAC and the Superintendents believe these options will continue to be limited in the future.

Themes of observations by the Joint Community Advisory Committee regarding the secondary program data:

Possible Opportunities:	Possible Challenges:
◇ If the districts were to reorganize, there could be more opportunities in business courses that would greatly benefit students.	◇ Integrating students into new secondary setting was viewed as a challenge. Work would need to be done to facilitate the student changes.
◇ A reorganized district could mean continued support to maintain offerings in the music, drama, and arts curriculums. The hope is to hold on to what is presently in place and not allow budget cuts to erode these opportunities.	◇ Similar to above, the new district would need to provide support to parents as they faced the challenge of new faces and sites for their children.
◇ Expanded second language opportunities could be available to students. If possible, it would be helpful to have some of these opportunities begin at the elementary level.	◇ There was significant conversation about the loss of identity related to combining the secondary programs. This was noted by members of the CAC as a major challenge and much work would need to be undertaken to address this issue.
◇ After school, support programs could be brought back if the districts were to reorganize. CAC members expressed a desire to have increased late bus opportunities for students to support after school programming.	◇ There was discussion about the difficulty of transportation by parents who brought and picked up their children from school. Also, based upon where after school programs might be held, this was seen as potentially an even bigger challenge to deal with during the afterhours of the normal school day.
◇ A reorganization of the two districts could provide increased funding for professional development for school staff. This area has been hard hit in both school districts over the past several years.	◇ Each of the secondary programs of the districts has their own separate local traditions and customs. It will be a major challenge to integrate those traditions into a newly formed secondary school program.
◇ Although some staff will likely need to be shared between the 7/8 and 9/12 levels, it is hoped that reorganization could limit the sharing. This could then allow for more dedicated middle level opportunities for students.	◇ The close relation of staff and students at the secondary level was noted as being a strong positive for each district. This was noted as an area of concern and a challenge to be addressed if the two districts were to reorganize into one new district. Steps would need to be taken to make sure that the “small town feel”

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	of each individual secondary school would be maintained in the new district.
◇ More opportunities for students in the high school of a reorganized school district to take college and/or Advanced Placement Courses. Combining singleton courses could allow for better utilization of teachers and as a result, provide more options for students. In particular, this could allow for more advanced placement or college level courses at the secondary level.	◇ The idea of change related to the secondary program would be a major challenge for long time community residents. CAC members described local residents who had gone to the high schools and remained in the respective communities. It would be a significant challenge to present the new opportunities for students in such a manner that it could overcome the feelings these residents have for their former high schools.
◇ There could be greater opportunities for students in interscholastic sports and co-curricular programs if the districts reorganized.	

4. Co-curricular, Music/Drama, and Athletic Offerings

Currently, both districts offer interscholastic athletic teams for both boys and girls encompassing the fall, winter, and spring seasons.

The complete inventory of co-curricular, athletic and music/drama program offerings are charted starting on page -108- of the DATA section of the study report.

Both districts compete in the Western Athletic Conference (WAC) within Section II of the New York State Public High School Athletic Association. While it is possible for the classification to change depending on the sport, both schools compete at the Class D level.

Both schools offer opportunities within each sport season. However, Mayfield offers more sports teams and more levels than does Northville. Mayfield offers 15 interscholastic sports programs at the varsity, junior varsity and modified levels (for a total of 46 teams). Northville offers 9 interscholastic programs and a total number of 19 teams at the various levels. This is exclusive of elementary programs. Within those sports teams, there is also a wide range of participation levels. In some cases, the level of student participation is barely sufficient to field safely a competitive team. This is especially true in Northville. On other teams, the participation level is sufficient.

Coaches in the sports within each district are remunerated for their services based upon contractual agreements developed through the collective bargaining process.

During the study process, the two Directors of Athletics participated in discussions with the Community Advisory Committee. The Joint Community Advisory Committee and the athletic directors discussed current offerings, various participation levels, opportunities available if reorganization occurred and the challenges facing a new athletic program.

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The Joint Community Advisory Committee discussed how important it would be in a reorganized school district that additional athletic opportunities be made available to order to ensure that if any student wants to participate there is an athletic activity or team that the student can pursue. In keeping with the direction of the Joint Community Advisory Committee that new opportunities for the students are created in the athletic, music/drama and co-curricular programs, the estimated expenditure budget for a reorganized district includes an additional 10% in financial resources to above the expenditures currently budgeted by the two districts separately. The two districts spent \$338,620 in 2010-2011 for interscholastic athletics, co-curricular and music/drama. 2010-2011 expenditures are used as a benchmarked because major reductions were made in athletics, co-curricular and music/drama programs for the 2011-2012 budget. Therefore, it is suggested that an additional \$33,862 be allocated in the budget of the reorganized districts.

Themes of observations by the Joint Community Advisory Committee regarding interscholastic athletics:

Possible Opportunities:	Possible Challenges:
◇ A reorganized school district with a larger student population base may be able to offer more and different athletic opportunities for its students. Depending on student interest and community interest and support, the new district may be able to add new sports teams.	◇ An increase in the number of student athletes through a larger student body creates a situation whereby fewer opportunities (or slots on a team) may exist for an athlete to participate on the team or position of his/her choice (i.e. a starting point guard in the former district may not start on a reorganized district team).
◇ The reorganized district may be able to provide junior varsity or modified teams in more sports, pending student interest	◇ With one team per sport (vs. two teams currently), it reduces the number of slots available to play. With more student athletes to select from, the competition to be selected for a particular team may increase. Some students may choose not to participate.
◇ All students would be eligible to participate in sports that might not be offered in their current district, but are offered in the other district. This may particularly benefit Northville students.	◇ The transition of supporting a different school with different loyalties may be difficult for some. The sense of identity with the local school (and community) will change. Traditional rivalries may be lost.
◇ With more sports teams available, more students might have the opportunity to play a high school sport.	◇ The current schools are accustomed to playing in the relatively smaller Section II Classification D for sectionals and the NYS tournaments. The new, larger student enrollment could place the new district in Class B. It could take time for the new athletic program to adjust to the new level of competition. It is possible that the local teams may not be prepared for the level of competition that comes with the new classification.
◇ Intramural sports opportunities to involve more students than those participating in interscholastic teams may be developed (elementary through high school). Currently, none exist in the two districts.	◇ Reclassified in Class B would likely require a change in sports leagues and in opponents. This also could increase the travel time for students and costs to compete with schools in other areas. This shift (combined with 'merging' local rivals) would eliminate some traditional school rivalries.
◇ A larger talented pool of teachers and others who are available to coach specific sports.	◇ The new district will need to set up a process to identify, select, and remunerate the coaching staffs from among the current quality coaches for many of the combined sports. One 'head coach' would be needed for a sport where two were needed prior to reorganization.
◇ Late buses to enable students to participate in athletics, co-curricular activities, and music/drama are a likely option because of the resources available to accommodate all students of the entire district.	◇ Initial cost to replace an entirely new set of uniforms and possibly new equipment needs to be planned and phased in.
◇ The cooperative development of a new set of policies reflecting cultural issues and priorities will need to be established (i.e. policy about cutting; sportsmanship; academic eligibility; rubric for evaluation of skills).	◇ The cooperative development of a new set of policies reflecting cultural issues and priorities will need to be established (i.e. policy about cutting; sportsmanship; academic eligibility; rubric for evaluation of skills).
◇ The various town feeder programs (i.e. basketball;	◇ The various town feeder programs (i.e. basketball; soccer) should be

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<p>soccer) could be coordinated with community sponsors and coaches.</p>	<p>coordinated with community sponsors and coaches.</p>
<p>◇ Since each district prior to any reorganization has good quality facilities, gymnasiums and playing fields, there will be more gym space available for practices at all levels as well as good quality fields for all playing levels.</p>	<p>◇ The perception by some that student athletes may be chosen for teams based on 'location' in the new district.</p>
<p>◇ Transition to new teammates may be easy since many student athletes from the two schools currently know each other from youth leagues, and other settings.</p>	
<p>◇ Exposure to increased levels of competition may increase the skill levels of individual or team athletes. It may also enhance the opportunity for a continuum of consistent skill development within the athletic program from elementary school through high school.</p>	
<p>◇ The increased level of competition that may come from reorganizing coupled with a more favorable state building aid ratio might provide an opportunity to enhance the athletic facilities, playing fields, and equipment.</p>	

RECOMMENDATIONS:

If the two communities affirm a reorganization referendum, the new district should immediately establish a Student Activities/Athletics Transition Committee to work together to plan and implement the new interscholastic athletic program. This committee should have broad-based composition including, but not limited to, representatives from both districts; athletic directors, coaches, students, faculty, support staff, community, and alumni.

The reorganized district should acknowledge that any program expansion should be limited to and dependent upon availability of facilities, transportation costs, overall district budget priorities, availability of coaches, availability and cost of equipment and most of all, student interest.

Many of the same OPPORTUNITIES and CHALLENGES listed above with respect to athletics are relevant and valid when viewing the music/drama and co-curricular programs. Many of the same clubs, music organizations, and honor societies exist in some manner in both of the schools. Similar to athletics, stipends are paid to faculty advisors to lead the various organizations according to collective bargaining agreements.

Themes of observations by the Joint Community Advisory Committee regarding additional opportunities and challenges for co-curricular and the music/drama programs:

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Possible Opportunities:	Possible Challenges:
<ul style="list-style-type: none"> ◇ A larger student body allows the new district to present larger and more intricate drama and musical productions with casts that are usually large enough to accommodate all students who wish to participate in main roles or in supportive roles. 	<ul style="list-style-type: none"> ◇ An increase in the number of students interested in music/drama and co-curricular activities through a larger student body creates a situation whereby fewer opportunities (or slots) may exist for a student to participate in the activity or role of his/her choice (i.e. there may be only one female lead in the school musical).
<ul style="list-style-type: none"> ◇ With a larger student body, students within the reorganized district could have more clubs and student organizations from which to choose, especially if the district elects to maintain all the clubs and organizations currently existing in both of the former districts. 	<ul style="list-style-type: none"> ◇ Recruiting, selecting and remunerating the directors and advisors from among the current quality advisors for many of the clubs, organizations and music groups may be challenging
<ul style="list-style-type: none"> ◇ A larger talented pool of teachers and others who are available to advise and organize dramas and musicals. 	
<ul style="list-style-type: none"> ◇ The reorganized district might expand any music/drama and co-curricular program dependent upon availability of facilities, transportation costs, overall district budget priorities, availability of advisors and student interest. This is relatively less cumbersome since co-curricular programs are generally less expensive than interscholastic athletics. 	

5. State Student Assessment Data and High School Graduation Data

The Study Team and Community Advisory Committee reviewed a summary of student academic performance on New York State assessments to help illustrate a picture of the elementary and secondary school programs.

Both districts administered appropriate and required New York State student assessments during the school years reviewed (2006-07 through 2009-10). The assessments and data reviewed include grades 3-8 mathematics and English Language Arts along with grades 4 and 8 science tests; high school Regents examination scores; high school graduation diplomas and graduation rates. Published results on all this data have been obtained from the New York State Education Department website and can be found in the DATA section of the study. Published results for 2010-2011 were not available at this time.

The summary of the student performance measures begins on page –113- of the DATA section of the study document for grades K-6 and on page -117- for grades 7-12.

Comparisons of assessment results among schools with small student enrollments can vary depending on the year and composition of a specific grade level. It is not uncommon also, for there to be differences between schools depending on the grade level as the scope and sequence of the English, math and science curricula are delivered over a set of years.

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Therefore, in reviewing the assessment results in totality, there appear to be more similarities than differences in the student assessment performance as measured by the New York State Assessment tests between the two school districts. The data consisting of the percentages of students who scored at or above a Level 3 for the four school years from 2006-07 through 2009-2010 state assessments is also charted. Level 3 is defined as “Meeting Learning Standards; student performance demonstrates an understanding of the content expected in the subject and grade level.”

In reviewing the results of the subject area high school Regents examinations from the three-year period, one striking difference appears to be the higher percentage of students achieving 'mastery' (or a score of greater than 85%) among the students in the Mayfield district. Also charted are the high school diplomas awarded by the two school districts from 2008, 2009 and 2010.

The high school graduation rates for 2006-2009 represent the percentage of grade 9 students who four years later graduated with a high school diploma. While it is difficult to compare graduation rates for two schools based on four graduation classes, it does appear that the percentage of students graduating within the prescribed four years has been higher in Mayfield than Northville in three of the last four years in which data was reviewed.

In reviewing the type of diploma earned by students for the graduation years 2008, 2009 and 2010, it also appears that there are similarities. In both cases, a high number of students received Regents diplomas. However, it does appear that a higher percentage of the total graduates earned Advanced Regents diplomas in Mayfield verses Northville.

SUMMARY OF 2009-2010 ELEMENTARY SCHOOL PERFORMANCE

Assessment:	MAYFIELD		NORTHVILLE	
	<i>% OF STUDENTS WHO SCORED AT OR ABOVE LEVEL 3</i>	<i>TOTAL TESTED</i>	<i>% OF STUDENTS WHO SCORED AT OR ABOVE LEVEL 3</i>	<i>TOTAL TESTED</i>
ENGLISH LANGUAGE ARTS (ELA)				
Grade 3	58	74	61	18
Grade 4	69	74	70	33
Grade 5	57	69	65	20
Grade 6	64	72	52	31
MATHEMATICS				
Grade 3	67	73	78	18
Grade 4	84	74	67	33
Grade 5	78	68	70	20
Grade 6	75	71	61	31
SCIENCE				
Grade 4	95	74	97	33

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SUMMARY OF 2009-2010 MIDDLE SCHOOL/SECONDARY PERFORMANCE

	MAYFIELD		NORTHVILLE	
	<i>% OF STUDENTS WHO SCORED AT OR ABOVE LEVEL</i> 3	<i>TOTAL TESTED</i>	<i>% OF STUDENTS WHO SCORED AT OR ABOVE LEVEL</i> 3	<i>TOTAL TESTED</i>
ENGLISH LANGUAGE ARTS				
Grade 7	49	72	31	49
Grade 8	42	83	54	41
HS English	81	96	75	48
MATHEMATICS				
Grade 7	68	72	43	49
Grade 8	65	83	46	41
HS Math	81	96	75	48
SCIENCE				
Grade 8	79	71	88	40

Charted below are the high school diplomas awarded by the two school districts from 2008-2010 as recorded by the State Education Department Comprehensive Assessment Reports.

MAYFIELD CSD and NORTHVILLE CSD HIGH SCHOOL DIPLOMAS

YEAR OF GRAD	DIPLOMA TYPE	MAYFIELD	NORTHVILLE
2008	TOTAL GRADUATES	90	55
	ADVANCED REGENTS	33	11
	REGENTS	82	43
	IEP	3	11
	APPROVED HS EQUIVALENT PREP	9	1
2009	TOTAL GRADUATES	90	40
	ADVANCED REGENTS	37	10
	REGENTS	85	26
	IEP	0	10
	APPROVED HS EQUIVALENT PREP	3	3
2010	TOTAL GRADUATES	81	33
	ADVANCED REGENTS	31	13
	REGENTS	69	26
	IEP	4	4
	APPROVED HS EQUIVALENT PREP	5	0

Charted below are the high school graduation rates for 2006-2009 as recorded by the State Education Report Cards Accountability and Overview Reports. The rates represent the percentage of grade 9 students who four years later graduated with a high school diploma.

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HIGH SCHOOL GRADUATION RATES *

YEAR **	COHORT COUNT	MAYFIELD	NORTHVILLE
2006	ALL STUDENTS	85	51
(2002 COHORT)	GRADUATION RATE %	87	80
2007	ALL STUDENTS	90	41
(2003 COHORT)	GRADUATION RATE %	91	68
2008	ALL STUDENTS	113	65
(2004 COHORT)	GRADUATION RATE %	82	85
2009	ALL STUDENTS	103	47
(2005 COHORT)	GRADUATION RATE %	84	81

The important aspect of reviewing any student performance measures is to provide data for a school district to determine an instructional delivery plan the school can implement to help all students achieve at least a level 3 or 4 on the state assessments and to achieve a high school diploma in the prescribed four years. The assessment data snapshot from the results and the graduation rate data were the springboard for the Joint Community Advisory Committee and the school district program representatives to discuss and list other instructional programs not now in place that could help increase the number of students who achieve at least a 3 or 4 on the state assessments and increase the numbers of students who complete high school. The discussion with staff helped the Joint Community Advisory Committee to formulate their vision of the elementary and secondary programs if resources were available through a reorganization of the two districts into one.

6. Regional Sharing with Other School Districts

It is expected that the new district if authorized will purchase a similar total of services from the Herkimer-Fulton-Montgomery BOCES as well as through cross-contracts with other BOCES in the state. Many of the purchased services will be the same. For example, very few school districts on their own can afford the state-of-the-art Career and Technical instruction available cooperatively with other school districts through the BOCES. It is likely that the BOCES will turn to the new district to rent any available classroom space in order to provide regional programming in the buildings of the newly organized district. The newly formed district will have a more comprehensive set of programs that can be a major asset in integrating special needs pupils in skill areas they can excel in like any other pupil. In addition, the opportunity to begin new shared services is likely.

Special Education Services:

It is possible that the newly organized school district will purchase different shared services for special needs pupils because the new district may have enough students with a similar disability to provide the service at the

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home school with home school staff. Charted below are the numbers of special needs students served within the home schools and served outside the home schools as of October 2011.

Special Needs Program K-12 As of October, 2011	Mayfield		Northville	
	#served in the home district by the home district	# served outside the home district (by others, not the home district)	#served in the home district by the home district	# served outside the home district (by others, not the home district)
12:1:1 (15:1:1)	13		3	1
15:1				1
12:1:4		4		2
8:1:1		2		4
6:1:1				
6:1:2		3		1
Residential 12:1:4 and 6:1:1		3		
autistic	2			1
Others not in a set or nomenclature identified above.				
Emotionally, intellectually, leaning, multiply disabled	91	15		
Pre-school pupils		10		

Regardless of the financial means of a school district, it is prudent practice when beginning a new program or program enhancement to--as a step toward implementation-- request the BOCES District Superintendent to: one, let the district know if the shared service is allowed through the BOCES model; and, two what might be the gross and net cost to the district if there is multiple district sharing through the BOCES model. In this way, the district will have accurate up-to-date data as to which method—on its own or through a sharing model--is most advantageous financially. Simultaneously, the district can determine which approach might better achieve quality and comprehensiveness of the delivery of a pupil program or support service—on the district’s own or through sharing with other districts.

ANALYSIS BY THE JOINT COMMUNITY ADVISORY COMMITTEE ABOUT HOW TO USE THE EXISTING BUILDINGS WITH A POSSIBLE REORGANIZATION OF THE TWO DISTRICTS INTO ONE

D. Building Use Options Identified by the Joint Community Advisory Committee

Over a series of three Joint Community Advisory Committee meetings from June 1 through August 10, the members representing the two school districts identified the following options for use of the existing school buildings to deliver the program if a reorganized district is approved by the communities. The options defined by the Joint Committee are based upon the mid-range enrollment projections calculated for five years from now; the pupil capacities defined by the pupil capacity analysis (page -78- in the DATA section of the study);

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the class size goals of the two districts; and initial premises by the Joint Committee of a future program vision of the elementary and secondary curricula that a reorganized school district could implement and deliver.

OPTIONS IDENTIFIED, DISCUSSED, AND ANALYZED BY THE JOINT COMMUNITY ADVISORY COMMITTEE TO DELIVER THE PROGRAM IN A REORGANIZATION OF THE TWO DISTRICTS INTO ONE

SCENARIO 1
<i>Pre-K through grade 4 in Mayfield and Northville; 5-12 in Mayfield</i>
SCENARIO 2
<i>Pre-K through grade 6 in Mayfield and Northville; 7-9 in Mayfield; 10-12 in Northville</i>
SCENARIO 3
<i>Pre-K through grade 5 in Mayfield and Northville; 9-12 in Mayfield; 6-8 in Northville</i>
SCENARIO 4
<i>Pre-K through grade 4 in Northville; 5-12 in Mayfield</i>
SCENARIO 5
<i>Pre-K through grade 6 in Mayfield and Northville; 9-12 in Mayfield; 7-8 in Northville</i>
SCENARIO 6
<i>Pre-K through grade 6 in Mayfield; 7-12 Northville</i>
SCENARIO 7
<i>Pre-K through grade 3 in Mayfield and Northville; 4-12 Mayfield</i>

The Joint Community Advisory Committee discussed the scenarios with the leadership teams from each district in the context of opportunities and challenges associated with each scenario. Based on the discussion of the Joint Community Advisory Committee, the Study Team identifies **Scenario 3**--- *Pre-K through grade 5 in Mayfield and Northville; 9-12 in Mayfield; 6-8 in Northville*---as the scenario that the study should suggest as the Primary Option to deliver the Pre-K through grade 12 program if the communities approved a reorganization.

The following opportunities and challenges of the prime building use option were identified and discussed by the Joint Committee with the leadership of the two school districts.

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Prime Option to Deliver the Program in a Reorganized School District

Pre-K through grade 5 in Mayfield and Northville; 9-12 in Mayfield; 6-8 in Northville

OPPORTUNITIES
NCS students stay through grade 8
Greater opportunities for 6-8 co and extracurricular especially student leadership and service-based
Could host BOCES classes @ NCS and more @ MCS
Dissolve “neighborhood boundaries” at elementary progressively for greater efficiency of class sizes and staff deployment
More flexibility of space with specials’ areas
Adds technology and business course offerings to secondary
Adds distance learning classes for NSC secondary
Might justify Department Chairpersons or Curriculum/Instruction Administrator
Maximizes class sizes at 6-12
Keeps “home elementary” locations
Allows for Project-based learning and STEM (science, technology, engineering, math) initiatives at 6-8
Could increase program offerings via other cost-savings measures
Could add International Baccalaureate Program
Both schools use Danielson teacher evaluation model
Both schools use Treasures reading series and Saxon math at elementary level
Combined professional development opportunities within shared staffs
Consolidation of operational services for cost-savings
Would allow smaller schools to send students
Concentrates elementary principals’ efforts to 7 rather than 8 grade levels
Allows greater scheduling opportunities for 6-12, i.e. Mandarin Chinese: Create a mock 6-12 Master Schedule
Allows for 6-12 Team Teaching approach
Increased participation in co-curricular will serve to support keeping those opportunities available
Higher performance standards for art, music and drama programs
More foreign language options for students
CHALLENGES
MCS students must move in grade 6
Sets new middle school configuration
Slight underutilization of space at NCS and MHS
Requires travel for shared secondary teachers between MS and HS
Doesn’t allow max elementary class sizes due to 2 buildings
Can never host K-12 together in one location
Requires close C/I coordination for 2 elementary buildings
Unequal distribution of student load for elementary principals
What becomes of Asst Principals?
Greater transportation costs
Requires coordination of start and end times
Certification issues for science and language teachers
Does 6-8 give greater potential cost savings in staff?
Differences in athletic abilities

E. School Day Time Schedule and Pupil Transportation

Once a prime option of how the program might be delivered in a reorganized school district, the Joint Community Advisory Committee turned to analyzing pupil transportation. The Joint Community Advisory Committee endorse the following assumptions that should guide decisions about school day times, transportation times, and bus runs/routing if the two districts did reorganize into one.

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Assumptions:

- ✓ All Pre-K through grade 5 pupils attend the elementary school within the original school district 'attendance zone'. However, parents who wish to have their elementary children attend an elementary school of the new reorganized school district that is **closer** to their home may request that attendance at their discretion.
- ✓ The goal is that no child is on a bus longer than 1 hour.
- ✓ Smaller (less than 66 passenger) buses will probably be used to transport pupils who currently live at the most outer limits of the current school district geographic boundaries.
- ✓ A current 'walker' will be transported to his/her respective school if it is not located in the current school district. The new district will define the definition of a 'walker'. (It is suggested that 'a walker' reflect the current policy of the four school districts that is most beneficial for students.)
- ✓ It is suggested that existing routes with existing drivers be provided for at least the first year (or longer) of the reorganized district. Starting for year 2, study if there can be some combining of routing where boundaries of the two attendance zones are very close.

CURRENT PERSONNEL DATA AS REVIEWED BY THE JOINT COMMUNITY ADVISORY COMMITTEE

F. Profile of the Major Elements of all Labor Contracts in Place in the Two Districts for the 2010-2011 School Year

Instructional Contracts

The contracts of the two districts have been reviewed and shared with the members of Joint Community Advisory Committee. Mayfield's contract is for the time period 7/1/07 through 6/30/12 while Northville's contract was set for 7/1/06 through 6/30/12. There is evidence of some language between the contracts being similar, such as teacher load where both districts can assign staff to teach up to six periods within a nine period day. In addition, sick leave allows for 15 days per year in both districts with a maximum accumulation of 200 days at Mayfield and 190 at Northville. Beyond that, much of the contract language shows different levels of benefits between the two districts.

Preparation time for teachers has Mayfield staff with 40 minutes per day with an additional 40 minutes every 4th/5th day, Northville staff have 30 minutes per day (schedule permitting) and are to receive the minimum of 150 minutes per five day cycle. The teacher day for Mayfield is set simply for 7.0 hours while Northville's is 7 hours 15 minutes and cannot begin before 7:30am and must end no later than 3:15. Northville has a shortened day on Fridays.

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With respect to health insurance plans, both districts have PPO plans with Mayfield staff members paying 12% of the individual and family coverage and Northville paying 10%. Prescription co pays are in place at Mayfield and there are not co pays at Northville. There are opting out plans for insurance: Mayfield's is \$800 single, \$1,600 two person and \$2,000 family where Northville's is a straight \$1,500. The districts have different approaches to retiree health benefits. At Mayfield, after 10 consecutive years at the district, the member pays the same percentage of the single premium paid when actively employed plus 50% of the spouse's single plan. In Northville, teachers contribute 15 unused leave days per year into a health savings account that at retirement can be applied toward the member's health insurance premiums. In regards to personal health leave, Mayfield allows for unpaid leave for the balance of a school year and then up to two years where Northville has up to one year when the sick leave is unavailable.

It is in the area of the salary schedules of the two districts that the difference between the two districts is of the greatest significance. The base pay for a beginning level teacher with a Masters' degree at Mayfield is \$41,014 for the 2011-2012 school year and \$37,155 at Northville; a gap of \$3,859 dollars. This gap more than doubles at the five-year level (\$8,969) where the Mayfield teacher receives \$46,555 and the Northville staff member \$37,586. The spread remains consistent at the 10th year with the Mayfield teacher at \$53,480 and the Northville teacher at \$42,958. The widest disparity occurs at the 15th year where there is an \$11,314 dollar difference between the \$60,406 Mayfield teacher and the \$49,092 Northville teacher. This gap narrows just slightly at the 20th year when the Mayfield teacher earns \$67,329 and the Northville teacher earns \$57,319.

If there is a reorganization of the two districts, the health insurance premium costs associated with the two districts will be a key issue to address in order to contain costs. This is a struggle for all school districts and has been for the two independent districts and would continue to be so as a reorganized district. It is in the area of the pay schedules for Mayfield and Northville where the salary schedules are dramatically different that a great deal of work will need to be done to merge them together. Due to the disparity of the two contracts, this will not be an easy task.

Instructional Support Staff Contracts

In a similar manner as with the instructional contracts' review, CAC members were able to review and discuss a side-by-side comparison of the instructional support staff contracts. An examination of the support staff contracts shows a greater number of similarities between the two districts in comparison to the instructional staff contracts.

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The contracts run the same periods as do the instructional staff contracts of the respective districts. Looking at the support staff contracts, leave times are similar with Mayfield with 15 days accumulated per year up to 200 days and Northville has 15 days per year that can be accumulated up to 190 total days. Personal, family illness, bereavement leaves are all comparable between the two. Total paid holidays for 12-month staff are 12 for Mayfield and 14 for Northville. There is a difference in vacation benefits between the two with Mayfield allowing for 2 weeks after 1 year, 3 weeks after 7 years and 4 weeks after 15 years while Northville has 1 week after 1 year, 2 weeks after two years, 3 weeks after 6 years and 4 weeks after 15 years of service. Workdays are relatively the same for respective support staff.

Both support staffs of the districts are part of a PPO plan, district contributions are 100% for individual plans, and Mayfield pays 85% for 2 person and family plans while Northville has a sliding scale that after the third year of employment moves to a 100% cost borne by the school district. Prescription co pays are similar to the co pays listed for instructional staff and while Mayfield pays insurance benefits for retirees who served 10 years or more with the district (100% of individual and 50% of family premiums), Northville does not provide for retiree costs associated with health insurance. (Mayfield and Northville have a retiree benefit clause tied in with accumulated sick leave (Mayfield) and a sliding scale based upon pro-rated amounts of pay dependent on years served for Northville.) Another note with respect to insurance, both districts pay health insurance for part-time workers who work a minimum of 3-4 hours a day at Mayfield and a minimum of 30 hours per week at Northville. Finally, there are insurance opt-out clauses in both districts with Mayfield paying similar amounts as noted in the instructional contract and Northville pays \$1,000 for single, two person, and family plans.

A profile of the major elements of the instructional and instructional support labor contracts starts on page – 121- of the DATA section of the study.

The DATA Section starting on page –189-- includes a *Q and A* about the process with regard to personnel when a school district reorganization through centralization. New York State law, case law, and the Public Employee Relations Board (PERB) decisions guide the process. If the communities approve of a reorganization of the school districts, the employee groups then choose what bargaining agents will represent them. This is an employee responsibility and the Board of Education is not involved. Once the new bargaining units identify their bargaining agents, then the agents and the new school district must make a good faith effort to negotiate new collective bargaining agreements. The new negotiated agreements do not have to be in place by July 1, 2013. The existing agreements specific to each school district are administered until a new contract is agreed upon and ratified.

There is one other opportunity/challenge to note regarding the contracts of the two districts. The incentive aid that will go to the two districts should they centralize, will help to support and increase programs for students,

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improve the long term fiscal stability of the district, and help to moderate the tax levies for the taxpayers of the new school district. Additionally, part of the new incentive aid will be used to help create new labor contracts with each employee labor unit. There will be many conversations between the labor units and the board of education during the negotiation process relative to new language, benefits, and salaries. At this time of economic distress nationally, the negotiations process should be an open dialogue between all parties to design reasonable agreements that are balanced in all areas. As with many aspects of our economy, “business as usual” actions probably will not ensure a viable long-term financial plan for the school district or for the employees. In previous school district reorganizations in the 1980’s and 1990’s the practice of ‘leveling up’ salary amounts among existing salary schedules was common and the main focus of establishing new contracts with the new school district. The practice of “leveling up” that has taken place in previous mergers is not required as a starting point for negotiations. It is suggested that the process of coming to collaborative agreement on new contracts for a reorganized district be globally focused on how to *balance all elements* of remuneration including health insurance benefits, leave time, salary, and other items that have specific dollar benefits for employees.

G. Average Total Full Time Equivalent Personnel Expenditures across the Two School Districts Benchmarked to the 2013-2014 School Year **UPDATED**

The study uses the average Full Time Equivalent Costs for each segment of employees employed by the two school districts in 2013-2014 to estimate possible future personnel costs for the first year of a newly organized school districts given the instructional program suggested by the Study Team with the help of the Joint Community Advisory Committee. It is important to note that the full time equivalent costs reported equals the grand total of salary, PLUS employer FICA costs, employer health insurance costs, employer retirement costs, and any other benefits (if any). Please note that the differences in cost per FTE per staff category is primarily due to the longevity differences of various FTE’s at each respective school district; the different retirement ‘tier’ an FTE falls under based on what state ‘tier’ was in place at time of hire; along with contractual pay guidelines.

Summary of FTE Personnel Costs Benchmarked to 2013-2014

STAFF SEGMENT	TOTAL FTE NORTHVILLE	AVERAGE COST PER FTE NORTHVILLE	TOTAL FTE MAYFIELD	AVERAGE COST PER FTE MAYFIELD	AVERAGE COST PER FTE BOTH DISTRICTS
Pre-K through grade 6 certified teachers (including counselors, nurses and similar others):	20.7	\$82,097	37.5	\$86,023	\$84,060
Grade 7-12 certified teachers (including counselors, nurses and similar others):	24.7	\$79,503	34.2	\$93,090	\$86,296
Grades K-12:					
Teacher Assistants (certified)	4	\$32,918	0		\$32,918

FINDINGS OF THE STUDY

STAFF SEGMENT	TOTAL FTE NORTHVILLE	AVERAGE COST PER FTE NORTHVILLE	TOTAL FTE MAYFIELD	AVERAGE COST PER FTE MAYFIELD	AVERAGE COST PER FTE BOTH DISTRICTS
Teacher Aides (civil service payroll)	7.22	\$27,007	16	\$34,266	\$30,637
Grades K-12: OT/PT (civil service payroll)			2.5	\$105,075	\$105,075
Social worker (civil service payroll)					
Nurse (civil service payroll)	1	\$63,801	2	\$58,632	\$61,217
K-12 certified administrators:					
All district administrators including the business official if she/he serves in a civil service position	4.4	\$127,615	5	\$121,720	\$124,668
On Civil Service payroll: (CONSIDERED FTE'S)					
Supervisors of any support function	1	\$109,607	1	\$87,717	\$98,662
Bus drivers			8	\$32,516	\$32,516
Bus aides			2	\$25,939	\$25,939
School lunch workers			9	\$19,238	\$19,238
Operations and Maintenance workers	6	\$56,576	10	\$64,652	\$60,614
Secretaries	3	\$48,285	6	\$42,909	\$45,597
Business Office staff <u>other</u> than secretarial OR business official	1.83	\$43,353	2	\$62,222	\$52,788
Technology support staff	1	\$79,915	0		\$79,915

CONSIDERED HOURLY EMPLOYEES ON CIVIL SERVICE PAYROLL	NORTHVILLE: TOTAL SCHEDULED WORK HOURS OF SEGMENT	TOTAL PAYROLL, FICA, BENEFITS	AVERAGE COST PER HOUR MAYFIELD	MAYFIELD: TOTAL SCHEDULED WORK HOURS OF SEGMENT	TOTAL PAYROLL, FICA, BENEFITS	AVERAGE COST PER HOUR MAYFIELD	AVERAGE COST PER HOUR BOTH DISTRICTS
Bus drivers	6951	\$201,914	\$29.05				
Bus aides	1,287	\$15,676	\$12.18				
School lunch workers	3,726	\$51,312	\$13.77				

A profile of the number of staff in each segment by each district and the total expenditure in 2010-2011 of each segment starts on page –131-- of the DATA section of the study.

H. Full Time Equivalents of Staff Who Have Left the Districts for All Reasons except Reduction in Force for the School Years 2007-2008 through 2010-2011

The combining of the pupils from two separate school districts to serve as one set of clients by one district inherently creates efficiencies in how human resources can be utilized to serve students. For example, going from two high schools to one allows better-scheduled use of the talents of the instructional staff *and* adherence to the class size goals set by the district.

FINDINGS OF THE STUDY

An *economy of scale* is usually achieved with a reorganization of school districts. As such, financial savings are often achieved by not having duplication and redundancy in program offerings. Therefore, student program elements that do not exist now are usually possible through school district reorganization using *existing* funds because duplication by combining two districts is addressed in a reorganization. The reorganization of the two school districts into one will likely include additional student program elements *and* reduction in force of some employees and/or changes in how current employees serve their pupils now and/or the hiring of some different staff with different skill sets. However, the implementation of economies of scale with regard to staffing levels and the implementation of student program elements that do not exist now in the two separate school districts is a planned, careful process for a reorganized school district that can take between 12 to 18 months to come about fully.

Charted below are the total numbers of various segments of staff of the two separate school districts who have left their district for all reasons not including reduction in force by the school district over the past four years from 2007 – 2011. Over the past four years, 33 instructional staff FTE’s and 21 support staff have left the two districts.

STAFF SEGMENT	<i>TOTAL STAFF FTE’S OVER 4 YEARS WHO HAVE LEFT ONE OF THE TWO SCHOOL DISTRICTS (‘REDUCTION IN FORCE’ EMPLOYEES NOT INCLUDED)</i>
Pre-K through grade 6 certified teachers (including counselors, nurses and similar others)	15
Grade 7-12 certified teachers (including counselors, nurses and similar others):	15
Grades K-12:	
Teacher Assistants (certified)	
Teacher Aides (civil service)	5
Grades K-12:	
OT/PT (civil service)	
Social worker (civil service)	
Nurse (civil service)	1
K-12 certified administrators:	3
Civil Service:	
Supervisors of any support function	4
Bus drivers	3
Bus aides	1
School lunch workers	
Operations and Maintenance workers	1
Secretaries	3
Business Office not secretarial	3
Technology support staff	

The normal historical pattern of employees who leave the employment of the two districts in total suggests that it is quite possible that normal attrition will allow for only a few employees to actually have to experience reduction in force if a reorganization was authorized by the two communities which implements the student program elements suggested in the *Roadmap* of what a reorganization might look like

A profile of the number of each staff segment by each district who left their district is on page –134- of the DATA section of the study.

The Feasibility Study contains original text, concepts, and formats crafted by the SES Study Team, LLC

Home

SES STUDY TEAM

Media Perspectives

"Custom tools and research to aid a school district in defining a vision and decision options for serving students in the future."



Dr. Paul M. Seversky

The SES Study Team focuses its work on customized studies that deal with identifying opportunities to provide quality educational programs more effectively and in a cost-effective manner. The major areas of the Team's services are: school reorganization through centralization/annexation analyses; identification and analysis of collaborative functional sharing opportunities between school districts; and program delivery reconfiguration opportunities within a school district.

The SES Study Team, in an impartial manner, provides research, direction and facilitation through a guided process. The study process emphasizes a data-driven analysis and community involvement to identify possible options to serve pupils in the future.

The common elements followed by the Team to achieve customized studies include:

- ❖ A focus on answering a set of questions by school district and community stakeholders;
- ❖ Inclusion of, and sensitivity to, all points of view from the communities involved;
- ❖ An approach that begins with the collection of data, a review of major findings, sharing of perceptions, recommendations based upon challenges and opportunities, and the modeling of potential options;
- ❖ The central role of school district instructional, instructional support, and administrative staff in providing comprehensive data for the study to use to answer the study question(s) posed by the client district(s);
- ❖ Public transparency of the work and data developed, compiled, and analyzed by the Study Team;
- ❖ The creation of a study report that becomes the prime useable tool by members of the communities as they decide how best to educate their children in the future.



Mr. Doug A. Exley

The Study Team members combined bring over 110 years of public education experience to work with and help school districts identify options in serving pupils and their communities. Each team member has served as a teacher, principal and superintendent of a K-12 school district. Doug and Sam each has served as a superintendent of a reorganized district through centralization. Paul has served as a superintendent of a district that explored reorganization and in a regional capacity as a Deputy District Superintendent of a BOCES. Sam has worked for a college to administer programs for public school pupils; Paul has taught graduate level courses in educational administration for 23 years; and Doug serves as a council member at a local university. The Study Team Members have provided consultant services to public school districts since 1998.



Mr. Sam A. Shevat

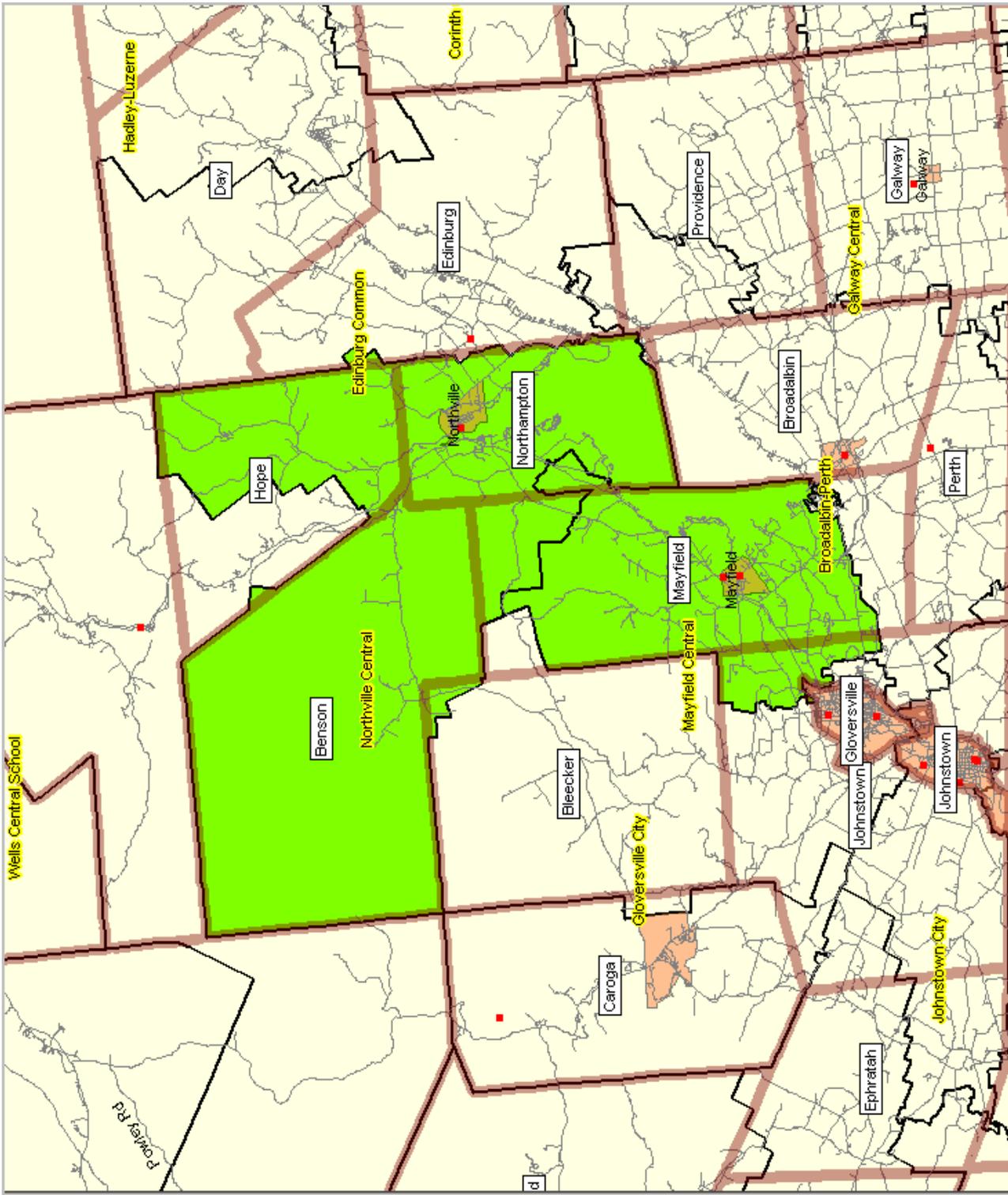
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- City Subdivisions
- Interstate
- K-12 Schools
- US & State Hwy
- Census Blocks 10
- Roads/Edges
- Water
- 043 Water
- Counties
- SD 07-08
- Places
- School Districts
- School Districts
- %HS Grad ACS 05-09
 - Less than 70%
 - 70 - 80%
 - 80 - 90%
 - 90 - 95%
 - 95% or more
- %HS Grad ACS 05-09
 - Less than 70%
 - 70 - 80%
 - 80 - 90%
 - 90 - 95%
 - 95% or more
- \$MHI 07 X Tract
 - Less than \$30,000
 - \$30,000 - \$70,000
 - \$70,000 - \$150,000
 - \$150,000 or more
- Blocks
- States