

**A FEASIBILITY STUDY FOR THE PURPOSE OF  
CONSOLIDATION OF THE  
CLYMER CENTRAL SCHOOL DISTRICT**



**AND THE PANAMA CENTRAL SCHOOL DISTRICT**



**Learning Design Associates, Inc.  
12765 Beach Avenue  
Silver Creek, NY 14136  
716-934-9543  
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Dr. David O'Rourke and Dr. John O'Connor of Erie 2 Chautauqua Cattaraugus BOCES spent many hours in meetings in the two districts and on the phone to assure that the regulations controlling merger studies in NY State Education Department (NYSED) were being followed. They served as intermediaries with SED's Office of Educational Management Services and its staff, notably Christina Coughlin and Althea Johnson. Dr. O'Rourke and Dr. O'Connor also provided guidance and hands-on assistance to the merger consultants whenever it was requested.

Mr. Bert Lictus, superintendent of both Clymer CSD and Panama CSD, had twice as much work to do in his role as shared superintendent of these two districts engaged in a merger study. He facilitated the collection of data, arranged for meeting spaces in each district, attended meetings, and provided the study team with a focused understanding of the two communities and the school districts he serves. Emily Harvey, shared Director of Curriculum and Instruction for the two districts as well as Special Education Director at Clymer, and Brynne Hinsdale, shared Director of Technology, worked closely with the study team to provide the data requested and frequently provided the background to the data to promote greater understanding to the study team.

There were many administrative, business office, and support staff who provided data, on-site assistance for meetings, and general support services for the conduct of this study. The following people were interviewed and were requested to provide information that ultimately was included in this report: Principals Ed Bailey (7-12) and Sonja DuBois (UPK-6) of Clymer;

Principal Frances Frey (UPK-12) of Panama; business office staff, including Clymer's one-day-a-week business official, Louann Laurito-Bahgat and Panama's Treasurer, Amanda Kolstee, who is serving as interim business official; Athletic Directors Scott Neckers (Clymer) and Chris Payne (Panama); Mechanic Brent Rhebergen (Clymer), and Transportation Clerk Jerry Ireland, Head Mechanic Steve Carlson (Panama); Superintendent of Buildings and Grounds Mark Peters (Clymer), Head Custodian John Roth (Panama); Cook Manager/Head Chef Susan Waltrous (Clymer) and Personal Touch's Manager for the cafeteria consortium Sandy Paden (Panama); Clymer Teacher Association President Lynne Bemis and Panama Teacher Association President Loren Smith and Vice President Mark Powers (Panama); Support Staff Association President Andrea Dunnewold and Past President Gina Newton (Clymer), and Donna Vistrand (Panama). We offer special thanks to Debbie and Kristin Irwin of Clymer who came to the school from their homes on meeting nights in Clymer if we were experiencing difficulty with the district's technology that we used. Finally, we gratefully recognize the never-ending assistance of the two superintendent's secretaries, Kristin Irwin, Clymer and Genevieve Jordan, Panama.

Feasibility Study Committee members played an important role in the conduct of the study and completion of the final report. Members met five times between April 27 and July 12 to review the data reports used in the study, discuss the elements of data, do several homework assignments, read the many pages of notes that followed each meeting, and ponder the critical question of the study, "Will creating a new school district via the merger process in NYS provide enhanced or maintained educational opportunities, and at the same time increase long term efficiencies and lower costs for the taxpayers of both Clymer CSD and Panama CSD?" Their thoughtful deliberations guided the formulation of the recommendations found in the report. Please see the member list on the next page.

### *Feasibility Study Committee Members*

<b>Clymer</b>		<b>Panama</b>
Carrie Shampoe		John Owens
Jane Babcock		Jeffrey Ireland
Bethany Collins		John Brown
Julie White		Audra Smith
John Shifler		Thomas Golden
Mandi Johnson		Carolina Delahoy
Steve Linton		Steve Carlson
Melanie Battaglia		Tim Card
Mark Honey		Kathryn Curtis
Brody Howard		Cliff Jones
Dave Calvert		Wayne Smith

Between May 1 and June 6, twenty-two (22) focus group meetings were offered, and there were participants at twenty-one of them. At these meetings, members of the public from each district separately were invited to hear a brief presentation of the status of the two districts, and then respond to seven (7) questions designed to elicit attitudes and opinions that could be used to shape the study. Thanks go to all of the people who took the time to attend, listen, and respond. A total of 214 (duplicated count) attended the sessions in Clymer, and 43 (unduplicated count) in Panama.

Finally, a special thank you to public relations specialist Erica Carlson who served as a critical link between the merger consultants and the public. She attended most of the meetings, shared notes from each meeting with the local newspapers (*Post Journal* in Jamestown and *Corry Journal* in Corry, PA), posted meeting notes and PowerPoint presentations on the districts' websites, contacted area radio stations, and maintained close contact with her BOCES administrators, Mr. Lictus, and the merger study consultants to assure that information was accurate and timely. She also worked with Mandi Johnson, Feasibility Study Committee member, who created a Facebook page to keep the public informed about the study. We offer huge thanks to Mandi and to Erica for working to maintain communications with the public at all stages of the study.

## Introduction

School districts across New York State are facing many challenges as they work to prepare students for the realities of a rapidly changing world. The work place is undergoing seismic shifts as newly technologized careers and whole new categories of work emerge in contrast with what was available as close as ten years ago. Students and their teachers are being held to higher expectations even as the financial constraints posed by restrictions on taxation and flat state aid increases limit district budgets. It should be noted that now that the Gap Elimination Adjustment (GEA), which was used as a tool to balance state budgets during the recession, has been fully restored, the annual rate of growth in state aid to many school districts is likely to be slower than in prior years. With the GEA restoration complete, Foundation aid, the primary state formula that supports the operations of school districts, is likely to grow at an average rate of between 1 and 1.5 percent for the two districts in this study. Combined with constraints on local tax growth, continuing growth in necessary expenses for staff salaries and benefits, these changes make “preparation for post-secondary education and/or the workplace” a struggle for every school district’s staff and taxpayers.

Clymer Central School District and Panama Central School District both perform in the upper tier of rankings of school districts in Chautauqua County and in Western New York, as indicated by *Business First*, a Buffalo based publication that ranks school districts. Both school districts have budgeted conservatively for many years, and neither one is dramatically overstaffed or flagrant in spending habits. Both, however, may face difficult financial futures as the spending growth exceeds revenue growth. In other words, they cannot raise sufficient funds to meet the demands of such requirements as contributions to the NYS retirement systems, district contributions to health insurance, and safety updates to school buildings and properties while maintaining staff and educational programs that can prepare students for their futures. The districts must reconcile these patterns to maintain long run financial and programmatic health for their community.

Couple all of this with the fact that each district has fewer than 500 students, K-12. Clymer’s school population is fairly steady at about 440 students, and Panama’s numbers have been falling for several years as a result of so many jobs leaving the area, although their numbers are now stabilizing. Their school population is likely to even out at around 470 students for the next few years. Should a merger between the two districts take place, the new district will still



be small, but students can gain new academic, extracurricular, sports, and social opportunities. Classroom conversations may even involve different perspectives, something that student groups say is currently lacking.

When school districts face these financial and programmatic realities, they have two clear choices. The first is to engage in a feasibility study to investigate the possibilities of a merger and then move forward with the merger, and the second is to wait to see if NY State will intervene by eliminating the tax cap, restoring state aid, or reducing educational requirements and other mandates.

The remaining factor is making a decision about what is the best for the students. Can the students be prepared for the world outside their communities after attending school with a total cohort of 30 or so students, most of whom have been together for their entire school career, or do they need broader program options and some diversity in their classrooms? This is one of the questions that the voters will face when voting for a merger of the two school districts.

Voting for change, such as in a school district merger, is not comfortable for most people, especially when the road ahead is not clear and well-defined. This is true in all school district merger studies, but especially so when many of the merger decisions are left to a new school board to be elected following the merger vote. Community members expressed concern about everything from new school colors to new union contracts to job losses to locations of buildings to transportation routes and policies, to taxes, and much more. So, why even study the feasibility of a merger knowing these voter dilemmas?

Data support the claim that there can be cost savings through economies of scale and greater educational opportunities for students through a merger. Boards of education everywhere support and work toward both, with or without a merger study. In a situation such as the one faced in both Clymer and Panama, where both school districts' populations are so small that opportunities for students are limited, and where rising costs that are related to the fact that school districts are in a people-centered business with factors that cannot be easily controlled, a quest for a merger is often a first line of defense.

In fact, the Clymer and Panama Boards of Education have already exceeded most school districts' efforts by hiring a shared superintendent, a shared director of curriculum and instruction, a shared technology director, a shared school psychologist, a shared typist, and until

this year, a shared business official. They have downsized their administrative positions more than most school districts in NYS, yet they cannot overcome the problem of small graduating class sizes and limited opportunities for students. The policy brief, “School Limits: Probing the Boundaries of Public Education” (2009) by the SUNY at Buffalo Regional Institute, states that small districts, especially those under 1000 students, gain the most from merging and suffer the most from not. Higher costs per pupil are one symptom of small schools; lack of educational programming opportunities is another. The above referenced study found that per pupil costs can be about 31% lower when merging two 300 student districts, and about 20% lower in the merging of two 900 student districts. Clymer and Panama would fall somewhere in that range. Clymer had 449 students in 2016-17 and Panama had 476. Further, as posted on the SED website “Guide to Reorganization of School Districts in NYS”, section IV, there is additional operating and building aid to the newly formed school district for 14 years after the merger.

As many district residents already know, school district mergers are extremely difficult to achieve. Clymer has made several attempts in the past 50 years and none succeeded. From research done on successful mergers, it is notable that similar tax rates, school cultures, enrollments and demographics are the most important aspects to make a merger vote successful. In the current situation with Clymer and Panama, only one aspect is not present, and that is similar tax rates. This study will explore all aspects of a merger and leave it to the voters to determine the best course for the future.

### ***The Merger Process in New York State***

Since 1958 when the State Plan for School District Reorganization was adopted, the merger process has remained the same. It starts with the boards of education of two or more school districts making the decision to proceed with a merger feasibility study to develop information that describes how the districts involved would operate if reorganization were to be implemented. The study provides the boards of education, the entire school staff, community members and the Commissioner of Education with the information required by the New York State Education Department (NYSED) to make the final decision about the viability of the merger.

Once the report has been completed by the consultants hired by the boards of education, it is sent to NYSED for its review. The Commissioner will use the report to determine whether

the proposal has enough advantages to warrant issuing the appropriate formal order so that the districts can proceed through the subsequent legal steps to implement the reorganization. The report addresses the following required areas:

- Current and projected enrollments
- Current and projected professional staffing plans
- Current and projected housing plans
- Plans for education programs and curricula in the proposed district
- Plans for transportation in the proposed district
- Fiscal implications of the reorganization, including changes in state aid, expenditures, and local tax effort

In addition, the Clymer and Panama Boards of Education requested that the study also take the following into account:

- Perspectives of community and school community stakeholders
- Perceptions of educators/teaching faculty and educational leadership staff
- Operations of both business offices
- Operations of food services
- Management of athletic programs
- Impact on course offerings, curricula and curriculum coordination
- Impact on human resources
- Student data management
- Instructional technology
- Foundation aid, debt service, and fiscal planning

In November 2016, requests for proposals were requested from various consultants, and following submission and interviews by both boards of education, Learning Design Associates was selected to conduct the study on February 8, 2017.

Conversations with the superintendent began immediately, and data collection and analysis quickly followed. A Feasibility Study Committee was formed by sending a mass mailing to all the residents of each district, inviting interested people to submit a letter of interest to the board of education in each district. Following a joint boards meeting, those interested

were invited to join the committee. In April, the first meeting was held with eleven members of each community, representing parents, business owners, community representatives and school staff. Four more meetings of the committee followed, with each meeting's notes sent to each member, the E2CC BOCES superintendent and assistant superintendent, the shared superintendent of the two districts, his director of curriculum and instruction, and the communications coordinator for publication on the websites and for information in the local newspapers. The Feasibility Study Committee members were also guided on building tours by the architects responsible for building projects currently underway.

In April 2017, the joint boards of education met to review the content of the PowerPoint to be used with the focus groups to gauge community perceptions, and to agree to the next steps in the merger study process. Suggestions for additional focus group sessions were made, thus expanding the number from the original proposal of eighteen (18) to the final offerings of twenty-two (22). These were publicized through the districts' websites, local newspapers (Post Journal in Jamestown and the Corry Journal in Corry, PA), a Facebook page, and some radio advertising. In addition, the districts mailed an information sheet to each resident listing the dates and the purpose of the sessions. Ultimately, 21 focus group meetings were actually held since no one came to participate in one of the sessions.

Each focus group followed the same format, starting with a brief presentation of data about each district using PowerPoint. Each one began with demographic information about each community, enrollment data and projections, information about the changing needs of students as they prepare for post-secondary education and/or the workplace, current financial status and projections, and then a series of seven questions for the assembled to answer with their thoughts and opinions. Only the student focus group had different questions posed. One of the Feasibility Study Committee members, John Shifler, compiled a summary of the responses made at each meeting by counting the number of meetings where a particular comment was made. This document, Frequency of Focus Group Comments, can be found in the Appendix D.

Throughout the study, four telephone conferences were held with Dr. O'Rourke - BOCES District Superintendent, Dr. John O'Connor - BOCES Assistant Superintendent, Mr. Bert Lictus - Clymer and Panama Superintendent, Mrs. Emily Harvey - shared Director of Curriculum and

Instruction, Mrs. Erica Carlson - Communications Coordinator, and three of the consultants - Mr. Thomas Schmidt, Mr. David Kurzawa, and Mrs. Marilyn Kurzawa.

The above three consultants also interviewed leaders in each school district as listed below in Table I – 1, Interview Schedule, Clymer, and Table I – 2, Panama.

**Table 1-1: Interview Schedule Clymer**

Name and Position	Interviewer	Date/Time
Bert Lictus, Superintendent	Dave, Marilyn, Tom	May 8 12:30
Emily Harvey, Dir. of Instr/CSE	Marilyn	May 1 11:30 (in Panama)
Edward Bailey, 7-12 Secondary Principal	Marilyn	May 1 2:00
Sonja Dubois, UPK-6 Principal	Marilyn	May 1 10:00
Louann Laurito-Baghat, Business Official	Dave and Tom	May 8 4:15
Brent Rhebergen, Transportation Director-	Tom and Dave	May 1 10:00
Susan Watrous, Cafeteria Manager	Tom	May 3 1:00
Scott Neckers – Athletic Director	Dave and Marilyn	May 11 2:20
Mrs. Brynne Hinsdale-Tech Director-	Tom	May 3 11:00
Lynne Bemis, Teachers' Union President	Tom and Dave	May 1 2:30
Andrea Dunnewold, Support Staff Union President	Tom and Dave	May 8 11:00

Interviewers: Marilyn Kurzawa, David Kurzawa, Thomas Schmidt

**Table 1-2: Interview Schedule Panama**

<b>Name and Position</b>	<b>Interviewer</b>	<b>Date/Time</b>
Bert Lictus, Superintendent	Dave, Marilyn, Tom	May 16 10:00
Emily Harvey, Dir. of Instruction	Marilyn	May 17 1:30
Frances Frey UPK-12 Principal/CSE	Marilyn	May 18 2:30
Amanda Kolstee, Business Official	Dave and Tom	May 16 1:00
Jerry Ireland, Head Bus Driver	Tom and Dave	May 18 3:30
Steve Carlson, Mechanic	Tom and Dave	May 17 1:00
Sandy Paden, Cafeteria Manager	Tom	May 6 by phone
John Roth, Head Custodian	Tom and Dave	May 18 12:00
Chris Payne, Athletic Director	Dave and Marilyn	May 17 9:40
Brynne Hinsdale, Technology Director	Tom	May 3 (in Clymer)
Loren Smith and Mark Powers, Teachers' Union President & V.P.	Tom and Dave	May 17 3:00
Donna Vistrand, Support Staff Union President	Tom and Dave	May 18 2:30

Interviewers: Dave Kurzawa, Marilyn Kurzawa, Thomas Schmidt

The timeline for this merger feasibility study report requires submission to the NYS Education Department on September 11, 2017. Following NYSED review and incorporation of its recommendations, the joint boards of education will meet again in public session to hear the results of the findings and the Commissioner's decision to proceed with or halt the merger process. The boards will review the entire report, continue to communicate its contents to their respective communities, and allow for an open comment period. Should both boards then elect to undertake a statutory reorganization process, each will hold an advisory referendum (a "straw vote") on November 6, 2017 to assess the level of support in each school district. If it is a

positive vote in both districts, then a formal vote will be held on January 11, 2018. In addition to the centralization proposition, voters would also be asked to decide the number of board members to serve the new district (5, 7, or 9), and the term of office of board members (3, 4, or 5 years). Should both districts' voters again vote "yes" at that time, a new board of education will be elected and planning to merge the districts will begin. The new district would begin operations on July 1, 2018.

In spite of the educational and financial advantages a merger can offer, the NYS Education Department reports the following obstacles to school district organization, as reported in the NYS Association of School Business Officials' report, "Advancing the Business of Education", p. 5: a fear of losing local identity; perception that the communities are incompatible and that one may benefit more than the other; higher costs and increase in property tax; more time required for transportation; job security for school district employees; natural tendency to resist change. This report hopes to reduce these perceived obstacles with data obtained from the school districts themselves and from New York State Education Department sources, as well as from local community members and district staff.

Should the formal vote for reorganization fail, a second vote may be held after a year and a day of the first formal vote. If the vote failed in only one district, it is possible that only this district would need to hold the second vote.

Once a new board of education is elected, it is empowered with all of the authority and responsibility of any other school district board of education to oversee the operations of the new district. A merged district inherits all of the property of the previous two school districts, and also many of the contractual obligations that existed in both of the previous districts. New centralized schools usually begin operations on July 1 following the centralization referendum. The consultants are confident that the leadership and boards of education of the existing districts will facilitate this process and work with the new board of education to allow this to happen.



## **Executive Summary**

The recommendations to be made to the Boards of Education of the Clymer Central School District and the Panama Central School District are the result of a comprehensive study of many factors in the school districts and their communities, including background and demographics; enrollment; curriculum and instruction; support services including transportation, food service and technology; financial review; facilities; contracts; staffing. The recommendations that follow are not binding decisions, but rather a starting point for extensive discussions with community members, staff, and parents leading to governance and policy making decisions by the new board of education. Following these chapters, which are replete with data, are the key findings that led to the specific recommendations in this feasibility study.

There are 27 recommendations included in the merger study. Listed below are some key recommendations that are derived from all aspects of this feasibility study for this school consolidation (also known as a merger). These will seem to be loose appendages without reading the study itself, but they are provided below for those who wish to know the outcome before reading the “book.” Each one will only gain credibility after reviewing the data that supports it, and that is found in the study itself, as are the findings to support each recommendation. This information can be found in Chapter 11, as will the rest of the recommendations and their findings.

**RECOMMENDATION 1:** That based on the conditions listed below, the Clymer Central School District and the Panama Central School District merge to create a single district, and that the Boards of Education, the New York State Education Department and its Commissioner, as well as the residents of the two districts, approve a merger option. After reviewing all of the financial conditions and constraints in the two school districts, it is clear that Clymer and Panama would benefit from a merger. If the districts do not merge, there is a high probability that taxes will have to be raised in order to maintain current staffing levels and programs for students. Their spending trends cannot continue without wiping out all of the fund balances and limiting both employment opportunities for adults and classroom offerings for students in both districts. The Panama penalty has to be resolved to move the two communities closer in supporting the merger. Generally, each community supports its school system, but residents felt that they were not well informed about the financial condition of their district.

**One major component of a merger in New York State is the additional incentive aid the merged district receives for a 14-year period after the merger. The amount the new would receive if the vote is successful with these two districts is \$16.4 million over the 14 years. This aid is intended to assist the newly formed district with the costs of the reorganization (often new textbooks and other materials are needed), then the aid amount gradually tapers off until the end of the 14 years.**

- Condition 1: That the Board of Education of the merged district approves the use of 51% of the Operating Incentive Aid during the first and second budget years of the new school district for the purpose of balancing taxes between the two districts.
- Condition 2: That the Panama penalty, currently totaling over \$2.9 million assessed by NYSED for the late filing of a final capital project report, be fully paid prior to the date of the start of the new school district on July 1, 2018. If the Governor does not sign the legislation eliminating the penalty, the consulting team would recommend that Panama establish a reserve for repayment of the penalty by the end of the 2017-18 school year. The amount of \$2,918,411 would have to be deducted from the 2018 budget if Panama must pay the penalty all at once. This will change the fund balance picture for Panama for 2019.
- Condition 3: That the newly merged school district attempts within five years to merge with another contiguous district. If there is a second merger, the incentive aid from the first will cease and a new incentive aid package for 14 years will begin.

**RECOMMENDATION 2:** That there be a strong effort on the part of all district leaders to create a community of trust, respect and understanding between the two communities and school personnel, and to reassure community members that community traditions can continue and perhaps be strengthened by the broader community.

**RECOMMENDATION 6:** That both bus garages remain open for the first few years. Buses will be housed at both garages based on the area they will cover once reconfigured bus runs are established. There will be a mechanic at each garage. The district will determine the location of the transportation supervisor, a position that is also highly recommended.

**RECOMMENDATION 7:** The Board of Education of the new district should create transportation policies for the district for the safe and efficient transportation of students. It is expected that no student should be on a bus longer than 60 minutes. If a merger does not take place, both districts must find a way to make their transportation program more efficient. This would include having both districts purchase the appropriate routing software and look into the possibility of sharing a transportation supervisor. Routing software is aided by the State, so a portion of the costs of this common management tool will be reimbursed directly, in addition to the benefits of any savings gained through the improved efficiency.

**RECOMMENDATION 9:** The new district should use an in-house food service program. In a merged district, an in-house food service program would provide quality meals that would insure an adequate participation rate. If the lunch prices are set at a reasonable rate, the program could operate with a profit.

**RECOMMENDATION 10:** In other areas of personnel there would be a restructured .5FTE position of Director of Athletics; that the guidance staff be reduced from 3 FTE to 2 FTE; that there be one cafeteria manager (see Finding 3 under Recommendation 9 in Chapter 11), one transportation supervisor, and one buildings and grounds supervisor. It is recommended that a school social worker be added to address the needs of elementary school students. Further, that the number of other school personnel be as follows: 1 Superintendent, 1 Director of Curriculum and Instruction, 1 Director of Technology, 2 principals, 1 assistant principal/CSE chair, 1 business official, 1 school psychologist. If the voters in the two districts approve a merger, the staffing data and suggested possible staff changes will give the new system time and money to build additional educational programs and student activities. If the districts choose not to merge, there are areas in which each district can make changes by reducing current programs that may not serve the students well or meet 21<sup>st</sup> century learning expectations for students. Both districts need to continue sharing staff and programs with each other and with neighboring districts. Both schools can offer a retirement incentive to reduce costs significantly.

**RECOMMENDATION 14:** That teachers' salaries should be leveled up. There is only a \$150,000 difference between the two districts' contracts when both salaries and benefits are considered. This amount of money will be found in the additional operating incentive aid that will be received by the new district. See Table 9 – 6.

**RECOMMENDATION 15:** That the new board of education make a one-time retirement incentive offer for all eligible employees.

**RECOMMENDATION 17:** That when negotiating contracts, the new board strongly consider an eight-period day in the high school, and that the administration attempt to align the new district's time schedules with other districts in E2CC BOCES so that additional distance learning opportunities are possible, and to increase time in class for students and their teachers.

**RECOMMENDATION 21:** That the Operating Incentive Aid (OIA) that comes to the newly merged district be allocated by the new board of education as follows:

- 51% in the first two years to reduce taxes, and 40% in the third year.
- 30% to improve student programs and address contract costs in years one and two, and 40% for year three.
- 19% to reserve funds in years one and two for providing greater long-term stability, rising to 20% in year three. These reserve funds could be used for the 5% local share of any future capital projects.

**RECOMMENDATION 24:** That there be a nine-member board of education for the new district, with representation if possible from the various towns and villages, including Clymer, Panama, French Creek, Mina, Sherman, Harmony, North Harmony, and Busti. The deciding factor for representation should be residents' willingness to serve on a board of education. If a community finds no one to step forward for the seat, then the seat would go to a willing representative voted on as an "at-large" representative.

**RECOMMENDATION 25:** That the recommended use of the two buildings be considered the first phase of the merger, and that a financially sound plan be devised for housing students within the next eight years. (See Building Configurations on next pages).

**Clymer School Building for 3 – 5 years: UPK- 5th grade; Grades 9-12**

<b>Classes</b>	<b>Room Occupied</b>	<b>Number of Students</b>	<b>Average Class Size</b>
UPK	1		
K**	2	37**	18/19
1 <sup>st</sup> Grade	2	33	16/17
2 <sup>nd</sup> Grade	2	32	16
3 <sup>rd</sup> Grade	2	32	16
4 <sup>th</sup> Grade	2	30	15
5 <sup>th</sup> Grade	2	35	17/18
** 8 students who were in Kindergarten in 2016-17 are Amish, so they will not be staying for 1 <sup>st</sup> grade in 17-18.			
Art	1		
Music	1		
Library	1		
Nurse	1		
Cafe	1		
AIS/Intervention	1		
OT/PT	1		
Special Education	3		
<b>Classes</b>	<b>Room Occupied</b>	<b>Number of Students</b>	<b>Average Class Size</b>
Speech	1		
<b>Elementary Total</b>	<b>24 Rooms</b>	<b>199 Students</b>	<b>17 Average</b>
Grade 9 Homerooms*	4	70	
Grade 10 Homerooms*	5	75	
Grade 11 Homerooms*	4	69	
Grade 12 Homerooms*	4	68	
Library	1		
Technology	2		
Agriculture	1		
<b>Classes</b>	<b>Room Occupied</b>	<b>Number of Students</b>	<b>Average Class Size</b>
Art	1		
Music/Chorus/Band	3		
Languages	1		
Business	1		
Home and Career	1		
Computer Lab	1		
<b>High School Total Rooms</b>	<b>29</b>	<b>279</b>	
<b>TOTAL</b>	<b>53 Rooms</b>	<b>478 Students</b>	

\* Grades 9 – 12 Homerooms incorporate all core area teachers.

**Panama School Building for 3 – 5 years: Elementary UPK- 5th grade;**

**Middle School Grades 6-8**

<b>Classes</b>	<b>Rooms Occupied</b>	<b>Number of Students</b>	<b>Average per Class</b>
UPK-	1		
K	2	37	19
1 <sup>st</sup> Grade	2	32	16
2 <sup>nd</sup> Grade	2	35	17
3 <sup>rd</sup> Grade	2	36	18
4 <sup>th</sup> Grade	2	37	19
5 <sup>th</sup> Grade	2	31	16
Art	1		
Music	1		
Library	1		
Nurse	1		
Cafe	1		
AIS/Intervention	1		
OT/PT	1		
Special Education	6		
Speech	1		
<b>Elementary Total Rooms</b>	<b>27</b>	<b>208</b>	
<b>Middle School Rooms</b>			
6 <sup>th</sup> Grade Homerooms		74	
7 <sup>th</sup> Grade Homerooms		73	
8 <sup>th</sup> Grade Homerooms		76	
ELA	2		19
Math	2		19
Science	2		19
Social Studies	2		19
Gym	1		
Pool	1		
Library	1		
Technology	1		
Music, Chorus, Band	2		
Languages	1		
Art	1		
AIS/Intervention	1		
<b>Middle School Total Rooms</b>	<b>17</b>	<b>223</b>	
<b>TOTAL</b>	<b>44 Rooms</b>	<b>431 Students</b>	

## **Chapter 1- Purpose of the Study**

The Clymer Central School District Board of Education and the Panama Central School District Board of Education decided to explore the opportunity to conduct a merger feasibility study after seeing the impact of New York State's "tax cap", otherwise known as Chapter 97 of the 2011 Law (Part A – Property Tax Cap) on their local revenues for the past five years, starting in 2012, along with flat or only slight increases in state aid for the past few years. Although revenues are quite flat, expenditures continue to increase, mostly from contributions to the NYS Retirement System, health insurance, Workmen's Compensation and the increased costs associated with negotiated contracts. In other words, costs exceed revenues, and even though both districts are conservative in budgeting practices and have only the staff needed for instruction, there are still negative balances at the end of each year.

They also realized that in order to prepare students for their future, one that is very different from the past due to rising levels of rigor and accountability in schools as well as increased demands for technical, mathematical, scientific, communication and collaborative skills, they had to consider the idea of merging the two school districts. Each district has lost some high school program opportunities. In order to offer a range of electives to high school students, Clymer has some classes that are held with fewer than six (1-5) students enrolled. Panama has reduced the number of electives so that the size of each class would be appropriate to the subject matter being taught. Each district occasionally has two different subjects taught by the same teacher in the same classroom, thus diluting the quality of the courses being taught.

At present, each district has an enrollment of fewer than 500 students, with no signs of growth in population on the horizon. In addition, both districts are spending more than they receive in revenues, and they are making up the difference by using their fund balances, a type of savings account for school districts. Each one recognizes that there is an end in sight to the fund balances, yet no end in sight for lower than needed revenues.

Merged districts realize economies of scale following a merger, and the increased revenue from NYS Incentive Aid to merged districts also helps them obtain financial stability. Following mergers, districts have been able to offer additional programmatic and athletic opportunities to students in learning spaces that are often updated to meet present needs.



To these ends, Clymer CSD and Panama CSD decided to explore the critical question posed in this merger study, namely “Will creating a new school district via the merger process in NYS provide enhanced or maintained educational opportunities, *and at the same time* increase long term efficiencies and lower costs for the taxpayers of both Clymer CSD and Panama CSD?”

## Chapter 2 - Methodology and Qualitative Data Finding

This report represents the culmination of hundreds of hours of meetings and planning sessions, of many hours spent analyzing data provided by district personnel and located by the consultants, and offers an overview of each district in the essential areas of operation when a merger is being considered. To reach the report stage, the activities listed below took place.

### *Interviews*

All leaders in both districts were interviewed during April and May 2017, using an interview format that was customized for each position\* Below are the questions for building principals as an example of the types of questions that were asked.

\* The complete list of people interviewed can be found on pages 17 and 18.

#### **Interview Questions – Building Principals**

How long have you been here? Where were you before that? For how long?

What do you like or appreciate about Clymer or Panama CSD?

What are the upsides of a merger between Clymer and Panama?

What are the downsides?

What changes have occurred in the district or in your building in the past few years?

How have the students changed over the years?

How have expectations for them changed?

Is the faculty keeping up with the changes?

Individual questions concerning data from their building.

The consulting team members used the information provided to gain insights into each school within the district, and to better understand how each area functioned. For example, when principals were asked how students have changed over the years, each one mentioned the changes in the population of the students they serve in terms of family and socio-economic status, with the rate of decline noted. Each one applauded their faculties for keeping up with the changes in pedagogy and in accommodating student needs, and each one recognized that if the

districts merged, there would be an opportunity to offer additional classes that could be more robust and rigorous. One principal expressed a fear that the school would lose its closeness, and that there could possibly be a loss of student-faculty connectedness because of the increased size of the student body.

### **Feasibility Study Committee**

Each board of education asked the superintendent to inform the public via a mass mailing to all residents of the opportunity to serve on this committee. As a result, eleven (11) residents from each district stepped forward to participate on this committee from late April until mid-July by attending five meetings, communicating with the public, reading reports and data gathered by the consultants, and responding to questions during meetings and in homework assignments. In the course of the meetings, members had many opportunities to voice their opinions, learn from the data, and formulate informed decisions so long as they maintained an open mind.

The Feasibility Study Committee (FSC) itself was composed of parents, business owners, community members, and a number of employees or relatives of employees of each district. The consultants were impressed with most members' willingness to work on the issues at hand and to listen respectfully to all opinions. Most members also worked diligently to understand the data presented and to question it when necessary. Committee members emerged from the study recognizing that the public must become well informed about the issues raised in a merger study and that they could assist in this process.

At the fourth FSC meeting, members were asked to do some homework to respond to a series of questions about a possible merger of the two school districts. Fourteen of the twenty-two members handed in this work at or before the final FSC meeting. A brief summary of their comments reveals that there is a clear split between the members from Panama and those from Clymer. The majority of those from Clymer, with two notable exceptions, believe that this merger will not work for both financial and educational reasons. All of the Panama members desire the merger to move forward.

## **Focus Groups**

A focus group allows investigators to gather perception data, a type of qualitative research. A particular group of people is “asked about their perceptions, opinions, beliefs, and attitudes about a product, a service, a concept, advertisement, idea, or packaging.”

([http://en.wikipedia.org/wiki/Focus\\_group#cite\\_note](http://en.wikipedia.org/wiki/Focus_group#cite_note)) Focus groups were held for board of education members, members of the community, senior citizens, the faculty in each of the districts, support staff, students, parents, booster groups, Amish elders, agriculture and business leaders, and community and service organizations. In the case of the focus groups convened for the purpose of this study, attendees listened first to a brief presentation by the consultants about the communities’ and districts’ demographics, enrollment trends, the direction of education in the 21st Century, and finances before responding to a series of seven questions. (See below)

- What are your points of pride in the (Clymer/Panama) School District?
- What are your areas of concern?
- Do you believe that the district is providing the kinds of programs needed to prepare students for the 21st century workforce and/or higher education?
- Do you think the public is well-informed about the students’ program needs to allow each student to succeed in the world outside of school?
- Do you believe that this community is well-informed about the district’s financial status?
- What are the upsides/pros/positives of creating a new school district (also known as a merger)?
- What are the downsides/cons/negatives?

Only the student group in each district had different questions that were more attuned to their experiences. See below for their questions.

- What are your points of pride in the Clymer/Panama Central School District?
- How many of you have been in the Clymer/Panama CSD since Kindergarten?
- How many of you plan to continue your education after you graduate from here?
- How many plan to move away from Clymer/Panama after graduation?
- What are the program strengths in the high school?

- If you could redesign the high school, what would you do?
- Would you take distance learning or web-based classes if you could? If not, why not?
- What improvements would make the biggest difference in the CCSD/PCSD?
- What could be eliminated without harming a student's education and opportunities?

The focus group meetings served two purposes: first, to present information about each district, and second to gather perception data from the participants. A PowerPoint presentation was used at each of the twenty-one (21) sessions actually held so that each group received the same information about their community and the current and projected status of their school district. Included was a picture of the financial outlook for the districts with and without a merger. The PowerPoint used at these meetings can be found in Appendix B.

The schedule, found in Appendix C, provides group names, times, dates and locations of the meetings. There were no participants at the final meeting listed. Community members were invited to attend any session for which they selected themselves, and some people came to multiple meetings. There was a duplicated total of 241 participants in Clymer, and an unduplicated 43 in Panama.

## **Summary of Findings**

### **Points of Pride:**

**Clymer:** “We have a better “product” than Panama; Our students are prepared for college and can graduate with JCC credits; We are a part of this small, close-knit community; Our students are respectful and polite; Our facilities; Students watch out for each other; Teachers treat the students as if they were their own; The amount of personal time our teachers put in; The technology in the district; The number of classes offered for our size; Our Ag. department; Our school-community traditions, such as May Day; Church in our school; “We are stuck in the mud and we like it that way.”

**Panama:** We are a family; We work together for the kids in a supportive community; Most students are with us from kindergarten to graduation and we celebrate their successes; The school spirit that lasts even after graduation; The technology we use in school; The administration and board work together for our kids; Strong scholarship and students graduate

prepared for college, some with JCC credits; Our strong parent group; Extremely low delinquency and drug rates; The school is our community center and it is very well used; We have top-notch programs.

**Concerns expressed in both communities:** Teachers have so many preparations (teach so many different courses in junior/senior high school); Revenues are limited by the tax cap yet expenditures exceed them every year; Students at the top are not receiving the challenges or the higher level courses they need to succeed at competitive colleges; There aren't enough trades-related programs; What would happen to our building if it were closed?; Enrollments are not increasing; Lack of diversity and social opportunities for our students; High taxes.

**Pros of a merger:** Greater diversity for students and teachers; Opportunity for more programs, for greater teacher collaboration, for athletics; Allow teachers to specialize more; Reduced cost per student; More social opportunities for students; May attract more/better teachers; Could offer more vocational-technical courses and more for special education students in-house; Tax base would be larger; Create a new school district and reinvent ourselves; More competition for success.

**Cons of a merger:** Transportation (possibility of longer bus runs); Threat of the loss of a building in the community; Loss of jobs; Possibility of larger class sizes; Loss of school traditions; "It wouldn't be the same"; When incentive aid is over, costs will rise; Students may lose one-on-one time with teachers; "The unknown"; Will class sizes increase?; Will discipline problems rise?; Losing our community center and our identity as a community; "We don't want to pay Panama's fine;" Possible loss of businesses in villages.

This perception data provides each community's perspective on their schools and on their attitudes toward change from a single school district to a merged school district.

### **Quantitative Data Analysis**

Throughout this report, the reader will find numerous references to the data used, as well as many tables, graphs, and spreadsheets demonstrating the current and projected status of the two school districts and their communities, as well as for a consolidated district. All of the data were gathered thanks to the outstanding cooperation of the superintendent of both districts and his secretaries, Kristin Irwin (Clymer) and Genevieve Jordan (Panama), and his administrative staff. In October, the districts lost a shared business official. In Panama, District Treasurer

Amanda Kolstee has assumed some of the duties and in Clymer, a 20% CPA was hired from a local firm. Each one has worked to provide information as requested. Roy McMasters, a member of the consulting team and of Capital Marketing Advisory, LLC, provided audited financial reports for each school district and also the most updated figures for projections for a consolidated district.

Data concerning academic programs including courses offered and student achievement, special education, attendance, graduation, athletics and extracurricular activities, students attending BOCES were gathered by Emily Harvey, shared Director of Curriculum and Instruction, by Scott Neckers and Chris Payne, Athletic Directors, and the building principals, Sonja DuBois, Ed Bailey, and Frances Frey.

U.S. Census Bureau figures were used for some of the demographic information, and this was supplemented by Statistical Atlas, a website that provides the demographic profiles of school districts.

Enrollment projections were made using the cohort survival method, based on current school enrollments and school district live birth data provided by the NYS Health Department.

Each district's staff member who deals with transportation, Brent Rhebergen in Clymer and Jerry Ireland in Panama, provided valuable information regarding all aspects of the transportation department.

Sue Waltrous, Clymer, and Sandy Paden, representing Panama, provided insights into the schools' meals programs. Clymer's architectural firm, Sandberg and Kessler, provided site maps, building plans, and building capacity numbers, and Clarke Patterson Lee provided the same information for Panama. Five-year facility plans were also provided so that the Feasibility Study Committee could know projected updates and repairs to each building.

Each of the districts is very thinly staffed administratively, especially in the business offices, although this may soon be remediated with or without a merger. As a result, Bert Lictus, Superintendent, was the one to whom we turned to gather data and provide other necessary information for this report. It was truly a great effort on his part.

### **Chapter 3- Background and Demographics**

Clymer Central School District and Panama Central School District both border Pennsylvania at their southern edges. Clymer also borders Pennsylvania on its western side, so it sits in a corner of the state that is the farthest away from Albany, the state capital. Each district is rural in nature, and each school building serves as the center of the community.

Clymer has a significant Amish population, some of whom request the district to provide transportation for their children to its religious schools for grades 1 - 8. Some Amish families also send their children to Clymer for kindergarten before transferring them to their own schools for grade 1. It has been said that the Amish own 60% of the land in Clymer, although that number is not verified. They do however, own a number of prosperous businesses within the school district that serve the wider community. The number of Amish families living in Panama is slowly increasing, so the number of students they bus to Amish schools, which are currently located within the Clymer CSD boundaries, is expected to rise in the next few years.

When the Feasibility Study Committee members were asked to report the names of the businesses in each town that rely on foot or vehicular traffic for their business, the following list was provided: Clymer: Neckers, Dutch Village Restaurant and Gift Shop, the flower shop, the Hardware store, Lictus Keystone Inc.; Panama: Panama Diner, Crouch's Auto Repair.

Many residents of the Clymer school community are employed by the school district, in resort service, at local businesses, or commute to Jamestown, Corry or Erie, PA. Agriculture provides employment to about 9% of the district's population, and there is a small but growing number of people who work from home as cyber-commuters.

Until 1936, there were many small schools in the Clymer area. At that time, centralization occurred and the Clymer, Harmony, and French Creek District No. 1 was formed. This became known as Clymer Central School District No. 1 in 1936 according to "Clymer in the Now", written in 1976 by Mrs. Marguerite N. Vander Schaaff, Clymer Town Historian. The school district today encompasses approximately 77 square miles, and is comprised of the townships of Clymer, French Creek, Mina and Sherman, with a few students coming from the southern end of Ripley.

The main section of the Clymer Central School building was constructed in 1935, and additions were built in 1949, 1960, 1973, 2000, and 2003. In 1976, the district had 782 students.



According to New York State Education Planning and Facilities, “Section 3602 of the Education Law defines Operating Capacity as a reflection of the total number of students the building can reasonably and efficiently house based on the district’s educational program and class size policy, and the number, size and current use of rooms as represented on approved plans. The operating capacity of a building is computed using the space standards established by the Commissioner modified by any differences due to the district’s educational program and/or class size policy.” Clymer’s building today can house 770 students, K-12.

Panama shares many characteristics of the Clymer community, although it lacks a more centralized village structure. Students in the Panama district come from the townships of Panama, North Harmony, Harmony, and Busti, which includes Ashville. Some residents of Panama are also employed by the school district, by Cummins, Inc., by businesses outside the district, in agriculture, and in telecommuting jobs.

According to Pam Brown, the Town Historian for North Harmony and the Village Historian for Panama, the Panama School District became centralized from a series of one-room school houses, just as Clymer did, in 1939. Until 1956, Ashville students in grades K-8 attended their own school, and the high school population of that village went to Lakewood. After 1956, the Panama Central School District included students from parts of Ashville, while students in the other parts attend Southwestern today.

The Panama Central School has grown substantially since students started attending there. The original facility was built in 1953, and additions were constructed in 1968, 1989, 2001 and 2010. The district’s overall population has fallen since the mid - 1990’s when there were as many as about 1,150 students in the school, although today’s population is only 476. The school’s population is expected to decline only slightly more and then begin to rise again in the next few years. The school can house 1,246 students, according to the school district’s architect’s Five-Year Study of May 2009.

The demographics of each school district’s area is remarkably similar, with Panama’s population being slightly larger than Clymer’s. The tables on the next few pages demonstrate this.

**Table 3-1: District Population**

US Census 2000 & 2010 Data				
Clymer CSD	Census 2000	Census 2010	Changes	Change %
Total Population	3103	3208	105	3.4%
Age 0-17	915	970	55	6%

Panama CSD	Census 2000	Census 2010	Changes	Changes %
Total Population	3699	3502	-197	-5%
Age 0-17	1058	824	-234	-22%

[www.statisticalatlas.com/school-districts/new-york](http://www.statisticalatlas.com/school-districts/new-york)

The population of the Panama area has seen dramatic declines in its school-age population over the past few years. Note that the last total population count was seven years ago, but we can tell from enrollment numbers what is in store for the next few years.

**Table 3-2: Population by Ethnicity**

Population By Ethnicity (Number & Percent)		
	<u>Clymer</u>	<u>Panama</u>
White	401 - 93 %	453 - 95%
Black	4 - 1%	0 - 0%
Hispanic	5 - 1%	13 - 2%
Asian	3 - 1%	0 - 0%
Mixed	16 - 4%	11 - 2%
Other	0 - 0%	6 - 1%

[www.statisticalatlas.com/school-districts/new-york](http://www.statisticalatlas.com/school-districts/new-york)

**Table 3-3: Household Demographics**

<u>Total Households</u>	
Clymer: 2,940	Panama: 3,473
<u>Family Households w/Children under 18</u>	
Clymer: 852 (29.0%)	Panama: 993 (28.6%)
<u>Median Household Income</u>	
Clymer : \$45,300	Panama: \$45,000

When examining demographic factors such as ethnicity and median household income as of the last census in 2010, it can be seen that the two districts' populations are remarkably similar, with very low numbers of non-whites, and relatively low median household incomes. The latter data is also reflected in the percentage of students who are eligible and apply for either free or reduced school lunches as seen in the table on the next page. As all three principals have stated, there are more students at lower socio-economic levels than there used to be in each of these districts. This change has occurred relatively recently according to the principals.

**Table 3-4: Free and Reduced Lunch**

<b>District</b>	<b>3-Year Average Enrollment</b>	<b>Free/Reduced</b>	<b>Percent</b>
<b>Clymer</b>	436 students	222 Students	50.3%
<b>Panama</b>	520 students	265 Students	50.4%

The last piece of demographic data to present is educational attainment of the adult population as of the 2010 census.

**Table 3-5: Educational Attainment**

<b>Degree Status</b>	<b>Clymer</b>	<b>Panama</b>
<b>Higher Education Degree</b>	<b>27.2%</b>	<b>39.8%</b>
<b>High School Diploma</b>	<b>53.9%</b>	<b>50%</b>
<b>No H.S. Diploma</b>	<b>18.9%</b>	<b>10.2%</b>

The districts are most similar in the area of those with high school diplomas. The percentage of those with no high school diplomas could be linked to lower socio-economic status, but there is insufficient data to draw that conclusion with any degree of certainty.

As stated on page 11 of this report, one of the reasons that merger efforts fail in some communities is the result of a perception that the communities are incompatible. The demographic data, and later in the report, the school data both dismiss that reason, yet perceptions seem to deny the data.

Both districts are components of Erie 2 Chautauqua Cattaraugus BOCES.

## **Chapter 4 - Student Enrollment History and Projections**

For the purpose of this study, accurate and up to date enrollment projections are essential. In order to better prepare for the future of a school district, it is necessary to study enrollment data so that appropriate planning can occur. This study begins with an analysis of recent enrollment trends and future enrollment projections for the Clymer and Panama School Districts, as well as a ten-year projection of student enrollment, should these two districts merge.

To project student enrollment, the Cohort Survival Method was used in this study. This method is widely used and is extremely reliable in making accurate enrollment projections. The data used in this report include information for five years of actual enrollment history provided by the Clymer and Panama School Districts, and information about eight years of actual live births for each school district, as provided by the New York State Health Department. Based on the use of the actual enrollment figures and the live birth count, the kindergarten enrollment projections for each district were calculated. Then the survival ratios for each grade level could be calculated over a period of years.

More specifically, survival ratios are calculated by dividing the number of pupils in each grade by the number of pupils who were in the preceding grade a year earlier. For example, if there were 100 students in grade one last year and 95 students “survived” to grade two this year, the survival ratio is .95. In this manner, survival ratios are calculated for each grade level for a period of five years of actual school enrollment. These ratios are then averaged to determine a single survival ratio for each grade level, which can be applied to each succeeding year to create future projections.

Survival ratios usually have a value close to one. If the ratio is greater than one (as stated as a percentage), the value is indicative of a greater number of students “surviving” to the next grade level; if the value is less than one, then it is an indication that fewer students moved on to the next grade level. These ratios account for deaths, transfers, home schooling, private school attendance and other varied reasons that a student would leave or drop out of school.

As enrollment projections into the future are generated, it should be pointed out that the farther into the future that the data extends, the more diminished in accuracy the values that are obtained may be. For this study, enrollment data was obtained, projecting ten years into the future.

Tables 4-1 and 4-2 illustrate Clymer and Panama's live birth data from 2007 through 2014 compared to actual kindergarten enrollment five years later. From this information a cohort survival ratio was calculated and kindergarten enrollments projected, as noted.

**Table 4-1: Clymer School District Live Births and Kindergarten Enrollment**

<b>Clymer School District Live Births and Kindergarten Enrollment</b>			
<b>Year</b>	<b>Live Births</b>	<b>Kindergarten Enrollment 5 Years Later</b>	<b>Cohort Survival Ratio: Kindergarten Enrollment to Live Births</b>
2007	49	35 (2012-13)	0.71
2008	50	32 (2013-14)	0.64
2009	42	46 (2014-15)	1.10
2010	43	36 (2015-16)	0.84
2011	56	48 (2016-17)	0.86
Projected			0.83 Avg Ratio
2012	42	35 (2017-18)	
2013	48	40 (2018-19)	
2014	53	44 (2019-20)	

**Table 4-2: Panama School District Live Births and Kindergarten Enrollment**

<b>Panama School District Live Births and Kindergarten Enrollment</b>			
<b>Year</b>	<b>Live Births</b>	<b>Kindergarten Enrollment 5 Years Later</b>	<b>Cohort Survival Ratio: Kindergarten Enrollment to Live Births</b>
2007	35	33 (2012-13)	0.94
2008	26	29 (2013-14)	1.12
2009	29	25 (2014-15)	0.86
2010	37	37 (2015-16)	1.00
2011	47	39 (2016-17)	0.83
Projected			0.93 Avg Ratio
2012	27	26 (2017-18)	
2013	39	37 (2018-19)	
2014	37	36 (2019-20)	

Table 4-3 provides the combined live birth information for a combined district.

**Table 4-3: Combined District Live Births and Kindergarten Enrollment**

<b>Table 4-3</b>				
<b>Combined Clymer and Panama School Districts</b>				
<b>Live Births and Kindergarten Enrollment</b>				
<b>Year</b>	<b>Live Births</b>	<b>Kindergarten Enrollment 5 Years Later</b>	<b>Cohort Survival Ratio: Kindergarten Enrollment to Live Births</b>	
2007	84	68	2012-13	0.81
2008	76	61	2013-14	0.80
2009	71	71	2014-15	1.00
2010	80	73	2015-16	0.91
2011	103	87	2016-17	0.84
Projected				0.87 Avg Ratio
2012	69	61	2017-18	
2013	87	77	2018-19	
2014	90	80	2019-20	

Tables 4-4- and 4-5 provide five years of actual K-12 enrollment history for each district. The top number in each box illustrates the number of students in that grade in that school year. The bottom number is the cohort survival ratio for that grade for that year. The far-right column contains the average survival ratio for each grade level, which was used to project grade level enrollment into the future. The ungraded\* and secondary student population for each district is also indicated and averaged for use in the 10-year enrollment projections.

\*NOTE: “Ungraded” students are those with Individualized Education Plans (IEPs) who are not assigned to a grade level because of the status of their disabling condition, and who take the NYS Alternate Assessments.

**Table 4-4: Clymer School District Five-Year Student Enrollment History**

<b>Clymer School District Five-Year Student Enrollment History</b>						
	<b>‘12-13</b>	<b>‘13-14</b>	<b>‘14-15</b>	<b>‘15-16</b>	<b>‘16-17</b>	<b>Average Survival Ratio</b>
K	35	32	46	36	48	
Survival	0.71	0.64	1.10	0.84	0.86	0.83
1	36	25	31	33	31	
Survival		0.71	0.97	0.72	0.86	0.82
2	35	33	24	29	30	
Survival		0.92	0.96	0.94	0.91	0.93
3	29	33	33	31	30	
Survival		0.94	1.00	1.29	1.03	1.07
4	39	31	36	34	30	
Survival		1.07	1.09	1.03	0.97	1.04
5	24	37	29	41	35	
Survival		0.95	0.94	1.14	1.03	1.01
6	39	26	38	28	39	
Survival		1.08	1.03	0.97	0.95	1.01
Ungraded Elem.	4	4	0	0	0	
7	36	41	27	39	26	
Survival		1.05	1.04	1.03	0.93	1.01
8	36	34	41	27	39	
Survival		0.94	1.00	1.00	1.00	0.99
9	26	37	34	38	26	
Survival		1.03	1.00	0.93	0.96	0.98
10	36	23	34	34	39	
Survival		0.88	0.92	1.00	1.03	0.96
11	32	35	22	33	36	
Survival		0.97	0.96	0.97	1.06	0.99
12	30	35	34	22	34	
Survival		1.09	0.97	1.00	1.03	1.02
Ungraded H.S.	6	6	5	4	6	
<b>Totals</b>	<b>443</b>	<b>432</b>	<b>434</b>	<b>429</b>	<b>449</b>	

**Table 4-5: Panama School District Five-Year Student Enrollment History**

Panama School District Five-Year Student Enrollment History						
	'12-13	'13-14	'14-15	'15-16	'16-17	Average Survival Ratio
K	33	29	25	37	39	
Survival	0.94	1.12	0.86	1.00	0.83	0.95
1	27	37	33	26	32	
Survival		1.12	1.14	1.04	0.86	1.04
2	29	29	36	27	30	
Survival		1.07	0.97	0.82	1.15	1.00
3	34	30	31	38	34	
Survival		1.03	1.07	1.06	1.26	1.10
4	35	33	31	38	34	
Survival		0.97	1.03	1.23	0.89	1.03
5	39	34	35	30	31	
Survival		0.97	1.06	0.97	0.82	0.95
6	55	39	35	35	32	
Survival		1.00	1.03	1.00	1.07	1.02
Ungraded Elem.	0	0	1	1	0	
7	32	54	38	35	36	
Survival		0.98	0.97	1.00	1.03	1.00
8	50	33	53	39	32	
Survival		1.03	0.98	1.03	0.91	0.99
9	50	43	37	53	39	
Survival		0.86	1.12	1.00	1.00	1.00
10	51	48	44	35	53	
Survival		0.96	1.02	0.95	1.00	0.98
11	54	49	47	42	34	
Survival		0.96	0.98	0.95	0.97	0.97
12	46	52	49	50	43	
Survival		0.96	1.00	1.06	1.02	1.01
Ungraded H.S.	0	0	0	0	0	
<b>Totals</b>	<b>535</b>	<b>510</b>	<b>495</b>	<b>478</b>	<b>476</b>	



Tables 4-6 and 4-7 provide 10-year enrollment projections for the Clymer and Panama School Districts. Table 4-8 combines these to create a 10-year enrollment projection for a merged district.

**Table 4-6: Clymer School District – 10 Year Enrollment Projection**

<b>Clymer School District – 10 Year Enrollment Projection</b>										
	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>
K	35	40	44	40	40	40	40	40	40	40
1	39	29	33	36	33	33	33	33	33	33
2	29	36	27	31	33	31	31	31	31	31
3	32	31	39	29	33	35	33	33	33	33
4	31	33	32	41	30	34	36	34	34	34
5	31	33	34	33	42	31	35	37	35	35
6	35	31	32	34	33	42	31	35	37	35
Ungraded Elem.	2	2	2	2	2	2	2	2	2	2
7	39	35	31	32	34	33	42	31	35	37
8	26	39	35	31	32	34	33	42	31	35
9	39	26	39	35	31	32	34	33	42	31
10	25	37	25	37	34	30	31	33	32	40
11	39	25	37	25	37	34	30	31	33	32
12	37	40	26	38	26	38	35	31	32	34
Ungraded H.S.	5	5	5	5	5	5	5	5	5	5
<b>Total</b>	<b>444</b>	<b>442</b>	<b>441</b>	<b>449</b>	<b>445</b>	<b>454</b>	<b>451</b>	<b>451</b>	<b>455</b>	<b>457</b>
<b>K-6</b>	<b>234</b>	<b>235</b>	<b>243</b>	<b>246</b>	<b>246</b>	<b>248</b>	<b>241</b>	<b>245</b>	<b>245</b>	<b>243</b>
<b>7-12</b>	<b>210</b>	<b>207</b>	<b>198</b>	<b>203</b>	<b>199</b>	<b>206</b>	<b>210</b>	<b>206</b>	<b>210</b>	<b>214</b>

**Table 4-7: Panama School District – 10 Year Enrollment Projection**

<b>Panama School District – 10 Year Enrollment Projection</b>										
	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>
<b>K</b>	26	37	36	33	33	33	33	33	33	33
<b>1</b>	41	27	38	37	34	34	34	34	34	34
<b>2</b>	32	41	27	38	37	34	34	34	34	34
<b>3</b>	33	36	46	30	42	41	38	38	38	38
<b>4</b>	34	33	36	46	30	42	41	38	38	38
<b>5</b>	41	34	33	36	46	30	42	41	38	38
<b>6</b>	32	42	35	34	37	47	31	43	42	39
<b>Ungraded Elem.</b>	0	-	-	-	-	-	-	-	-	-
<b>7</b>	32	32	42	35	34	37	47	31	43	42
<b>8</b>	36	32	32	42	35	34	37	47	31	43
<b>9</b>	32	36	32	32	42	35	34	37	47	31
<b>10</b>	39	32	36	32	32	42	35	34	37	47
<b>11</b>	51	38	31	35	31	31	41	34	33	36
<b>12</b>	34	52	38	31	35	31	31	41	34	33
<b>Ungraded H.S.</b>	0	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>463</b>	<b>472</b>	<b>462</b>	<b>461</b>	<b>468</b>	<b>471</b>	<b>478</b>	<b>485</b>	<b>482</b>	<b>486</b>
<b>K-6</b>	<b>239</b>	<b>250</b>	<b>251</b>	<b>254</b>	<b>259</b>	<b>261</b>	<b>253</b>	<b>261</b>	<b>257</b>	<b>254</b>
<b>7-12</b>	<b>224</b>	<b>222</b>	<b>211</b>	<b>207</b>	<b>209</b>	<b>210</b>	<b>225</b>	<b>224</b>	<b>225</b>	<b>232</b>

**Table 4-8: Combined District – 10 Year Enrollment Projection**

<b>Combined School Districts – 10 Year Enrollment Projection</b>										
	<b>17-18</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>
K	61	77	80	73	73	73	73	73	73	73
1	80	56	71	73	67	67	67	67	67	67
2	61	77	54	69	70	65	65	65	65	65
3	65	67	85	59	75	76	71	71	71	71
4	65	66	68	87	60	76	77	72	72	72
5	72	67	67	69	88	61	77	78	73	73
6	67	73	67	68	70	89	62	78	79	74
Ungraded Elem.	2	2	2	2	2	2	2	2	2	2
7	71	67	73	67	68	70	89	62	78	79
8	62	71	67	73	67	68	70	89	62	78
9	71	62	71	67	73	67	68	70	89	62
10	64	69	61	69	66	72	66	67	69	87
11	90	63	68	60	68	65	71	65	66	68
12	71	92	64	69	61	69	66	72	66	67
Ungraded H.S.	5	5	5	5	5	5	5	5	5	5
<b>Total</b>	<b>907</b>	<b>914</b>	<b>903</b>	<b>910</b>	<b>913</b>	<b>925</b>	<b>929</b>	<b>936</b>	<b>937</b>	<b>943</b>
<b>K-6</b>	<b>473</b>	<b>485</b>	<b>494</b>	<b>500</b>	<b>505</b>	<b>509</b>	<b>494</b>	<b>506</b>	<b>502</b>	<b>497</b>
<b>7-12</b>	<b>434</b>	<b>429</b>	<b>409</b>	<b>410</b>	<b>408</b>	<b>416</b>	<b>435</b>	<b>430</b>	<b>435</b>	<b>446</b>

## **Chapter 5 - Instructional Program**

Any review of a district's instructional program must take into consideration the increased demands on both students and teachers in today's climate in education. More and more is being expected of students, and there are increasing demands for the level of rigor and challenge to rise so that our future citizens can be successful in tomorrow's world. New teachers face more demanding certification requirements, and our present teachers' evaluation requirements challenge them to reach to higher standards than ever before. New assessments make it imperative that teachers follow the guidance of the NYS Learning Standards, which require students to comprehend more deeply and be able to use their knowledge of the subject matter presented. It is no longer a case of memorization alone. Learning that is focused on comprehension, application, analysis, and evaluation of content matter requires collaboration among students, their teachers, and often those outside the classroom walls. Rigor and challenge are two watch-words of the new world of today's learning.

As each principal interviewed cited, "The students entering our school today are a lot different from those who entered twenty years ago." The socio-economic status of today's learners and their families in Chautauqua County communities is much lower in general than it used to be. Parents and other caretakers of today's students face many economic challenges that take precedence in their lives. This can mean that there is less focus in the home on attaining high educational standards in school, and less support for learners before and after school. Perhaps more significantly, school is sometimes regarded as little more than day care, and teachers are challenged to teach children the "new" basics, such as how to tie shoes, speak appropriately, attain basic vocabulary, and as one man said in a focus group, "How to walk on the correct side of the road, facing traffic." It seems that schools are assuming a much larger burden to educate students. Although Universal Pre-Kindergarten is not a panacea to solve all of the problems of early learners, it is a true bonus to community residents that each district offers this educational program.

The world facing the districts' graduates is changing more rapidly than it ever has before, mostly due to technology and our access to instant information. Some of the jobs of the future have not yet been invented, and others are changing before the last detail can be put onto a job applicant's resume. Jobs in the traditional trades have changed too, with much more expected of

workers in terms of math, technology, and communication skills. Even agriculture is very different from the past so that yesterday's knowledge is limited in raising today's crops and animals.

Technology tools and their use in schools is dramatically different from ten years ago. Traditional computers are almost obsolete in classrooms, having been replaced by I-Pads or other tablets. Districts have resolved the dilemma about offering students the use of the Internet, and are now grappling with issues surrounding access to social media. Although limited in its use with only one classroom in each district, students are sitting in distance learning classrooms "with" students from other districts and sharing a teacher from one of the districts, while staying in their own school.

Students no longer must memorize long lists of facts, but they must be able to understand their context, where and when these facts apply, and how to use them in new and unique situations. All of this requires much more of teachers, and even more of students if they are to be prepared for post-secondary education and/or employment. School districts everywhere face these challenges which seem even more monumental to small districts with limited resources and small populations.

The Feasibility Study Committee reviewed many aspects of teaching and learning in the two school districts with the consultants. They heard from some focus group members from Clymer who stated their opinion that their students were receiving as fine an education as possible, while others in those same focus groups noted that the level of rigor is inadequate for those venturing into higher education. The few Panama parents we heard from believe that their students are also doing well educationally, but some pointed to a lack of challenging opportunities, such as would be found in Advanced Placement programs, or in honors classes. Neither district offers either of these opportunities.

Panama has lost more programs than Clymer has due to attrition, the failure to replace a person or program following a resignation or retirement. Panama no longer offers an agriculture or a business program, and it, along with Clymer, no longer has a home and careers program. Each district has also lost individual teaching positions due to attrition. Neither district has seen large reductions, but since each one is already thinly staffed due to low populations, even a few teacher losses is significant.

In terms of grade level configurations in the two districts, the table below demonstrates that they are identical.

**Table 5-1: Grade Configurations**

<b>Table 5-1 Grade Configurations</b>	
<b>CLYMER</b>	<b>PANAMA</b>
Elementary – PK – 6	Elementary - PK - 6
Junior High School – 7-8	Junior High School – 7-8
High School – 9-12	High School – 9-12

### **Elementary Schools**

The schedules for staff and for students are also remarkably similar, with the biggest differences found in the amount of time that Panama teachers and students are in school. Clymer teachers spend 19 minutes more in school, and the students are in school for an additional 9 minutes. Start times for staff are identical, and students in Panama begin 9 minutes later. Should the districts decide to merge, settling on common school schedules should be relatively simple.

**Table 5-2: Daily Elementary School Schedules**

<b>Table 5-2 Daily Elementary School Schedules</b>				
	<b>CLYMER</b>		<b>PANAMA</b>	
	<b>Start/End Times</b>	<b>Length of Day</b>	<b>Start/End Times</b>	<b>Length of Day</b>
Staff Start	7:50 am	7 hours 20 minutes	7:50 am	7 hours 1 minute
Staff End	3:15 pm		2:51 pm	
Student Start	7:50 am	7 hours 1 minute	7:59	6 hours 52 minutes
Student End	3:07 pm		2:51	

Class sizes in each district are also quite similar. Each year's number of students per classroom is a factor of the number of available teachers divided into the number of students entering a grade level. If a grade level has 39 students, does the administration add another teacher to keep the number under 15 in a grade level, or do they use two teachers with classroom sizes of 19 and 20 respectively? In today's financial climate, the answer is almost always two (2) teachers, although there are mitigating circumstances to change that decision. A table with existing class sizes is below.

Note: The third kindergarten teacher in Clymer retired this year and is not being replaced.

**Table 5-3: Elementary Sections/Section Sizes**

<b>Table 5-3 Elementary Sections/Section Sizes</b>				
	<b>CLYMER</b>		<b>PANAMA</b>	
	<b># Sections</b>	<b>Section Sizes</b>	<b># Sections</b>	<b>Section Sizes</b>
K	3	13, 16, 18	2	20, 18
Grade 1	2	15, 16	2	15, 17
Grade 2	2	15, 16	2	15, 15
Grade 3	2	15, 15	2	17, 16
Grade 4	2	15, 15	2	19, 19
Grade 5	2	15, 19	2	14, 17
Grade 6	2	19, 18	2	13, 19

A quick review of this table indicates that elementary class sizes are very similar in the two districts. Please remember that specific grade levels' class sizes are often a function of the size of the cohort group at that grade level.

Slightly more differences can be found in the next table concerning special subject areas. These are the non-core subjects that are taught in NYS elementary schools, with art and music preferably taught by teachers certified in those areas (until grade 5 when certification is required). Cited from Part 100 of the Regulations of the Commissioner of Education

**Table 5-4: Elementary Special Subject Areas**

<b>Special Subject Area</b>		<b>Clymer Grades/Minutes per 4-day cycle</b>		<b>Panama Grades/Minutes per 4-day cycle</b>
Art		Kindergarten – Gr. 6 40 minutes		K-1 – 43 minutes; Gr. 2 – 40 min; Gr. 3-4 – 46 minutes; Gr. 5/6 – 39 (1 semester)
Music		Kindergarten – Gr. 4 - 40 min; Gr. 5, 6 - 40 min. for those not in band/chorus		Gr. K-2 – 86 min; Gr. 3 – 92 min; Gr. 4 – 80 min; Gr. 5/6 (Band/Chorus) – 172 min.
Physical Education		Kindergarten – Gr. 3 – 160 minutes/week Gr. 4 – 6 – 80 minutes/week		K – 2 – 86 min; Gr. 3 – 92 min; Gr. 4 – 80 min; Gr 5/ 6 – 78 min.
Library		Kindergarten – Gr. 6 – 40 minutes/week		K-1 – 43 minutes; Gr. 2 – 40 min; Gr. 3-4 – 46 min.
Computer		K – 2 (coding) – 40 min Gr. 3 (coding) – 40 min. Gr. 4 (coding/keyboarding) – 120 min.		K-1 – 86 minutes; Gr. 2 – 86 min; Gr. 3 – 92 min; Gr. 4 – 80 min; Gr. 5/6 – 78 min.
Band/Chorus		Gr.5/6 – 80 min.		See Music above
Spanish				Grades 5/6 – 39 min. for one semester

Panama students appear to have twice as much time for music as Clymer students, and both receive roughly the same amount of time in art. Early grade students spend more time in physical education in Clymer than they do in Panama, and both spend about the same amount of time in library. Computer class minutes differ between the districts, with Panama spending more time there. Panama students have a semester of Spanish in both grades 5 and 6, while Clymer students do not. Time spent in “specials” is related to contract allowances for classroom



teachers' preparation time, so this may explain some of the differences, as could the availability of staff to teach these courses.

Each district has one certified librarian for grades Pre-K – 12.

There is an after-school program in Panama that is run by the United Methodist Church. There is none in Clymer. Both districts will have a Title 1 summer school program for four weeks, 2 ½ hours per day in summer 2017.

### **Textbooks**

A quick glance at the table below will verify the similarities in elementary school curriculum programs in the two districts. With a shared Director of Curriculum and Instruction, teachers have benefited from an administrator who is dedicated to assuring that all students have access to the NYS Core Curriculum Learning Standards in all of their elementary school classrooms. The teaching materials chosen by teachers are a reflection of this effort.

In 2015-16, teachers from both districts worked together to select a new textbook series for mathematics. In that year as well as in 2016-17, professional development time was spent with teachers from both districts working together to make the curriculum more robust and more closely aligned to the NYS standards. Although there are some minor differences in materials used, for the most part the students in both districts have access to the same curriculum, and teachers are working diligently to increase students' deeper understanding in all content areas.

**Table 5-5: Elementary Text Books/Series**

<b>Elementary Text Books/Series</b>		
<b>Curriculum Area</b>	<b>Clymer</b>	<b>Panama</b>
Language Arts	<b>K-6:</b> Fountas & Pinnell Leveled Readers and Literacy by Design	<b>K-2:</b> Literacy by Design <b>3-6:</b> NYS Modules plus additional teacher materials
Mathematics	<b>K-6:</b> Go Math	<b>K-6:</b> Go Math <b>5,6</b> use NYS Modules primarily
Science	<b>K-6:</b> BOCES Science Kits	<b>K-6:</b> BOCES Science Kits and teacher generated materials
Social Studies	<b>K-6:</b> Putnam-Northern Westchester BOCES Social Studies/ELA Curriculum Project <b>3, 4:</b> McGraw Hill Social Studies textbooks	<b>K-6:</b> No specific texts – Teacher generated materials plus Putnam-Northern Westchester BOCES Social Studies/ELA Curriculum Project

Information provided by elementary principals

### **Student Achievement**

In New York State, student progress in learning is a reflection of the instructional program provided as measured by NYS assessments in ELA and math that are given in grades three through eight. There are also assessments for students in science that are given in grades 4 and 8, but these results are not reported in this study. The only students who are exempted from any of these assessments are those who are classified as severely disabled, and they are provided the NYS Alternate Assessments.

Student scores are recorded as Level 1, Not Meeting Learning Standards (and thus requiring additional learning support in the next grade); Level 2, Partially Meeting Learning Standards (and possibly requiring additional learning support in the next grade level); Level 3, Meeting Learning Standards; Level 4, Meeting Learning Standards with Distinction. When determining a school's students' proficiency, the percentage of scores at Levels 3 and 4 are added together thus providing the proficiency level of all students at a given grade level. By subtracting that score from 100%, a reader can also determine the percentage of students who are deemed not proficient and in need of extra learning services. It may be important to note that it is often the classroom teachers who provide the additional services, but there may be additional teachers who must be hired to help these students. This then becomes a budget issue.

Over the years of this testing program, there have been many changes in both the level of rigor of the assessments, and the length of them, making it difficult to compare results from the older tests to today's tests. Dating from the time that there were significant changes in the tests in 2012, some school districts have experienced parent decisions to opt their children out of certain tests. Clymer and Panama have not had many parents choose this course, but there have been some, with more in Clymer than in Panama. The actual figures are shown at the bottom of Table 5-6.

**Table 5-6: Student Achievement Data and Opt-Outs**

<b>STUDENT ACHIEVEMENT DATA</b> <b>NYS Test Data 3-8 for 2015 and 2016</b> <b>(% Scoring at Levels 3 and 4)</b>											
<b><u>Clymer</u></b>						<b><u>Panama</u></b>					
<b><u>2015</u></b>	<b># Taking</b>	<b>% Proficient</b>	<b><u>2016</u></b>	<b># Taking</b>	<b>% Proficient</b>	<b><u>2015</u></b>	<b># Taking</b>	<b>% Proficient</b>	<b><u>2016</u></b>	<b># Taking</b>	<b>% Proficient</b>
ELA 3	24	37.5		26	23.1		28	39.3		36	44.4
ELA 4	29	17.2		31	54.8		27	44.4		31	71.0
ELA 5	24	25.0		32	34.4		34	23.5		29	37.9
ELA 6	34	29.4		25	32.0		29	34.5		36	41.7
ELA 7	19	21.1		34	41.2		34	23.5		25	48.0
ELA 8	32	46.9		19	36.8		51	25.5		36	44.4
Math 3	24	41.7		26	34.6		28	53.6		36	61.1
Math 4	28	46.4		29	34.5		26	76.9		30	76.6
Math 5	24	41.7		32	53.1		32	53.1		27	59.3
Math 6	33	48.5		25	36.0		26	53.8		35	54.3
Math 7	19	36.8		34	38.2		28	32.1		20	40.0
Math 8	30	50.0		16	0.0		44	13.6		32	34.4

<b>CLYMER OPT-OUTS 3 – 8</b>					<b>PANAMA OPT-OUTS 3 – 8</b>					
<b>2015</b>		<b>2016</b>			<b>2015</b>		<b>2016</b>			
<b>ELA - 42</b>		<b>ELA – 35</b>			<b>ELA – 19</b>		<b>ELA – 13</b>			
<b>Math - 46</b>		<b>Math – 40</b>			<b>Math – 37</b>		<b>Math – 25</b>			

When examining these data, it is important to realize that with such a small student population being tested, the use of percentages can sometimes distort results.

The overall data reveal that Panama’s students have been performing at slightly higher and in some cases significantly higher levels in ELA and math than those in Clymer. It is possible that the Clymer focus in curriculum was not centered on the NYS standards until recently, and this would account for lower scores since the tests are tied to the NYS standards expected of students in their learning. In 2016, all test results were higher in Panama, while in 2015, results on eight of the twelve tests were higher there.

#### **Secondary Schools – Grades 7 – 12**

The elementary school schedules and the secondary school schedules are identical, so there are no significant variations to reveal.

**Table 5-7: Daily Secondary School Schedules**

<b>Daily Secondary School Schedules</b>				
	<b>Clymer</b>		<b>Panama</b>	
	<b>Start/End Times</b>	<b>Length of Day</b>	<b>Start/End Times</b>	<b>Length of Day</b>
Staff Start	7:50	7 hours 20 minutes	7:50	7 hours 1 minute
Staff End	3:15		2:51	
Student Start	7:54	7 hours 1 minute	7:59	6 hours 52 minutes
Student End	3:07		2:51	

In terms of courses offered and class sizes, the next table (5-8) shows that once again there are no significant differences, with a few notable exceptions. In Clymer in Grade 8, there are three sections of ELA and of math. One of those sections has only five (5) students and the other has four (4). With very small school populations, it is sometimes necessary to create a section for scheduling reasons. Also, each district offers at least two sections of each core

course. These class sizes vary based on the number of students in the grade level cohort. In each core area, Clymer offers AIS (Academic Intervention Services) classes, and Panama offers DI (Direct Instruction) services. These sections are for academically challenged students.

Exploratory courses demonstrate the most differences in the two districts, even though these too are small. Clymer has managed to maintain its agriculture department, so it can offer this subject as one of the technology requirements for middle school students. Panama offers only technology. Home and careers is offered only in Clymer by a business teacher who attained NYS Certification in that subject area and who teaches just the 7<sup>th</sup> grade course. Panama lost its sole home and careers teacher due to attrition and is now out of compliance with state regulations for middle schools. (Note: All school districts with grades 6 – 8 in them are included in the mandate for middle school course offerings.)

If there were to be a merger of the two districts, it would be reasonable to assume that the agriculture program would serve the combined district, as would a home and careers program that could be expanded with the addition of students to the cohort. From all of the comments heard at all of our meetings, there is resounding support for an agriculture and a home and careers program so long as there are sufficient numbers of students to sustain them.

**Table 5-8: Courses Offered**

CLYMER			Courses Offered	PANAMA		
Total Sections	Total Students	Class Sizes	Core Course Name	Total Sections	Total Students	Class Sizes
2	27	13,14	English – 7	2	35	19, 16
1	5	5	English – 7 AIS	1	4	4
-	-	-	English 7 – DI	1	1	1
2	27	15,12	Math – 7	2	30	15, 15
1	5	5	Math – 7 AIS	1	4	4
-	-	-	Math -7 DI	1	1	1
2	27	12,15	Science – 7	2	35	16, 19
-	-	-	Science- 7 DI	1	1	1
2	27	14,13	Social Studies – 7	2	35	20, 15
-	-	-	Social Studies – 7 DI	1	1	20, 15
2	27	14,13	Spanish - 7	2	36	15, 21
3	40	15,20, 5	English – 8	2	33	17, 16
2	7	3,4	English -8 AIS	1	6	6

CLYMER			Courses Offered	PANAMA		
Total Sections	Total Students	Class Sizes	Core Course Name	Total Students	Class Sizes	Total Sections
3	34	14,16, 4	Math – 8	2	33	18, 15
1	8	8	Math – 8 AIS	1	9	9
2	40	18,22	Science – 8	2	32	17, 15
2	40	18,22	Social Studies – 8	2	33	16, 17
2	35	17,18	Spanish - 8	2	33	18, 15
Taught in H.S.	6		9 <sup>th</sup> Grade Algebra 1	Taught in H.S.	5	
EXPLORATORY COURSES						
2	25	12, 13	Agri Tech 7 - Y	-	-	-
1	2	2	Agri Tech 7 – ½ Y	-	-	-
2	16	8, 8	Art 7	2	35	19, 16
2	27	13, 14	Health 7	2	36	15, 21
2	27	15, 12	Home and Careers 7	-	-	-
2	25	12, 13	Music 7 – ½ Y	-	-	-
1	20	20	Band 7 AND 8	1	31	31
1	15	15	Chorus 7 AND 8	1	30	30
2	27	13, 14	Physical Education 7	See row below		
-	-	-	Jr High Phys. Ed.	2	69	30, 39
2	40	20, 20	Art 8	-	-	-
-	-	-	Music 8	2	33	18, 15
2	41	20, 21	Physical Education 8	See Junior Hi. School Phys Ed. Above		
4	40	10 each	Technology 8	2	33	16, 17
-	-	-	Study Skills RTI	2	36	16, 20

### Student Achievement in Grades 7 and 8

Table 5-6 reports results for both districts on the NYS assessments in 2015 and 2016. (2017 test results were not available at the time this report was written.) As with the elementary assessments for grades 3 – 6, results are similar in the two districts, with Panama having slightly higher achievement on most of the tests. Solid conclusions about the curriculum and instruction in the two districts based on these results are not possible.

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

During focus group meetings, the study team members heard over and over again what wonderful students attend each school. Each meeting had residents and/or teachers who sincerely believe that their students are the best in terms of character, scholarship, and attitudes. This is a great common characteristic to share. Many participants cited concern about a loss of programs and options should a merger occur, while some noted the increased opportunities that a merger would afford to students. People are proud of the athletic programs, the music and art programs, and the JCC course offerings that are available in both districts. They also each noted that athletics are important as community events, and that the high schools in particular play a role as gathering place and entertainment center for the community.

### **School Schedules**

The biggest difference in the schedules of the districts is that Clymer provides 38-minute classes while Panama's are 43 minutes long. Mr. Bailey, Clymer's secondary school principal, said that the reason for the short periods is to make scheduling possible with the number of teachers they have, and to offer a significant number of electives to students. Panama's longer class times result in a substantial amount of additional teaching time per year. In fact, every minute of class time equals three hours in a 180-day school year. This can be extrapolated to mean that in Clymer, students receive 6,840 minutes, or 114 hours, of class time in each course they take, and Panama's receive 7,740 minutes, or 129 hours per course. According to Clymer students, they are having to take too much work home as a result of the shorter class time.

### **Curriculum and Course Offerings**

The high school programs' greatest difference is the number of programs offered as electives in Clymer. There are no board-imposed limits on class sizes in Clymer, so if only one student wants an elective, the administration and faculty try to provide that course. In addition, in Clymer there are 10 class periods per day (38 minutes each), and this fact allows time for students to take more electives. In Panama, there are 8 periods lasting 43 minutes each, so there are fewer class periods for extra electives.

It can be noted that each district has a few classes of fewer than six (1 – 5) students in them, with Clymer having more than Panama. Both teachers and students in focus groups have observed that class discussions are difficult when there is almost no one with whom to discuss issues.



Table 5-9 below shows the total number of courses, students, sections, and semester or year-long status. Table 5-10 displays the number of JCC and distance learning courses offered. Note that the last four JCC courses listed have enrollments of four or fewer.

**Table 5-9: Comparison of HS Course Offerings 2016-17**

	<b>CLYMER</b>			<b>PANAMA</b>		
<b>Course</b>	<b>Total Sections</b>	<b>Total Students</b>	<b>Year or ½</b>	<b>Total Sections</b>	<b>Total Students</b>	<b>Year or ½</b>
<b>ENGLISH</b>						
English 9	2	26	Y	2	35	Y
AIS English 9	1	5 EOD	Y	-	-	-
English 9 DI	-	-	-	1	3	Y
English 10	2	38	Y	2	51	Y
English 10 DI	-	-	-	1	3	Y
English 11	2	32	Y	1	18	Y
AIS English 11	1	4	1/2	-	-	-
English 12	2	5	Y	1	7	Y
English Lab	-	-	-	1	11	Y
Lifeskills ELA (Special Ed.)	1	5	Y	-	-	-
Lifeskills Writing (Special Ed.)	1	5	Y	-	-	-
J.C.C. English Composition I	1	20	1/2	2	26	1/2
J.C.C. English Composition I (juniors)	-	-	-	1	13	Y
J.C.C. English Composition II	1	20	1/2	1	26	½
J.C.C. Public Speaking	1	10	½	-	-	-
<b>MATHEMATICS</b>						
AIS Integrated Algebra	2	2	½ EOD	-	-	-
AIS Math 9	1	8	EOD	-	-	-
Algebra 1	2	21	Y	1	25	Y
Algebra 1A	1	9	Y	1	12	Y
Algebra 1B	1	14	Y	2	21	Y
Algebra Foundations I DI	-	-	-	1	3	Y
Algebra Foundations II DI	-	-	-	1	2	Y
Geometry	2	27	Y	2	35	Y
Algebra II	2	18	Y	-	-	-
Advanced Algebra and Trig	-	-	-	1	8	Y
**Business Math (Business)	1	5	Y	-	-	-
**Career and Financial Mgt.(Bus.)	5	6	Y	1	26	Y
Pre-calculus	1	13	Y	-	-	-
J.C.C. Pre-Calculus	-	-	-	1	16	Y
J.C.C. Elementary Statistics	1	13	½	1	15	½
J.C.C. Calculus/Analytical Geometry 1 on distance learning	1	12	Y	1	4	½

	CLYMER			PANAMA		
Course	Total Sections	Total Students	Year or ½	Total Sections	Total Students	Year or ½
J.C.C. Calculus/Analytical Geometry 2 on distance learning	-	-	-	1	4	½
<b>SCIENCE</b>						
Biology/Living Environment	3	45	Y	2	41	Y
Bio/LE Lab	5	45	EOD	3	41	1x/4 D
AIS Living Environment	1	4	½	-	-	-
Biology Foundations	-	-	-	1	3	Y
Advanced Biology/LE	-	-	-	1	15	Y
Lifeskills (Special Education)	1	5	Y	-	-	-
AIS Earth Science	1	1	EOD	-	-	-
Earth Science	1	18	Y	2	49	Y
Earth Science Lab	2	18	EOD	4	49	Y
Advanced Chemistry	1	12	Y	-	-	-
Adv. Chem. Lab.	2	12	EOD	-	-	-
**Animal Science (Agriculture)	2	11	½	-	-	-
Chemistry	1	22	Y	1	15	Y
Chemistry Lab	3	22	EOD	2	15	1x/4d
Physics	1	19	Y	1	6	Y
Physics Lab	3	19	EOD	1	6	1x/4d
Environmental Science	1	8	½	-	-	-
Field Forensics Using Today's DNA	1	3	½	1	15	Y
**Forestry and Conservation (Ag.)	1	8	½	-	-	-
Introduction to Emergency Serv.	-	-	-	2	27	Y
Microbiology	1	3	½	-	-	-
Pre-anatomy	1	1	½			
Lifeskills (Special Education)	1	5	Y	-	-	-
<b>SOCIAL SCIENCES</b>						
AIS Global History	1	2	EOD ½	-	-	-
AIS U.S. History	1	2	½	-	-	-
Civil War	2	9	½	-	-	-
Economics	2	34	½	2	42	½
Global History 1 Foundations	-	-	-	1	3	Y
Global History 2	2	38	Y	3	49	Y
Global History 2 Foundations	-	-	-	1	3	Y
Government	2	34	½	2	43	½
U.S. History and Government	2	26	Y	1	17	Y
J.C.C. U.S. History and Gov't 1 on distance learning from Panama	1	10	½	2	16	½
J.C.C. U.S. History and Gov't 2 on distance learning from Panama	1	10	½	2	16	½

	CLYMER			PANAMA		
Course	Total Sections	Total Students	Year or ½	Total Sections	Total Students	Year or ½
Lifeskills Social Studies (S.E.)	1	5	Y	-	-	-
World History through Film	1	7	½	-	-	-
<b>(LANGUAGES OTHER THAN ENGLISH)</b>						
Spanish 1	1	5	Y	1	2	Y
Spanish 2	1	15	Y	1	19	Y
Spanish 3	1	16	Y	2	25	Y
J.C.C. Intermediate Spanish 1	1	9	½	1	12	½
J.C.C. Intermediate Spanish 2	1	9	½	1	12	½
J.C.C. Introduction to Sign Language on distance learning	1	4	Y	-	-	-
<b>PHYSICAL EDUCATION</b>						
Adaptive Phys. Ed.	1	5	Y	-	-	-
Physical Education	16	252 (7-12)	½	8	166	EOD
<b>HEALTH</b>						
Health	-	-	-	3	46	Y
Fitness for Life	1	7	Y	-	-	-
Health and Parenting	2	36	Y	-	-	-
<b>AGRICULTURE (Clymer Only)</b>						
Agricultural Mechanics 1	1	17	½	-	-	-
Agricultural Mechanics II	1	17	½	-	-	-
Aquaculture	1	6	½	-	-	-
Flori Horticulture and Greenhouse Mgt 1	1	11	½	-	-	-
Flori Horticulture and Greenhouse Mgt 1	1	11	½	-	-	-
Leadership for Success	2	8	½	-	-	-
<b>ART/MUSIC:</b>						
Art (Special Education) (EOD*)	1	5	EOD	-	-	-
Band 9 – 12	1	34	EOD	1	53	Y
Chorus 9 – 12	-	-	-	1	60	Y
Vocal Ensemble	1	2	EOD	-	-	-
Vocal Music	1	13	EOD	-	-	-
Black and White Photography	1	5	½	-	-	-
Digital Imagery	1	5	½	-	-	-
Drawing and Painting	1	15	½	-	-	-
**Graphics III (Business)	2	14	½	-	-	-
**Graphics III (Business)	2	7	Y	-	-	-
**Graphics IV (Business)	2	13	½	-	-	-
**Graphics Lab (Business)	1	3	½	-	-	-
Independent Advanced Art	-	-	-	1	11	Y

	CLYMER			PANAMA		
Course	Total Sections	Total Students	Year or ½	Total Sections	Total Students	Year or ½
Jazz Band	1	18	EOD	-	-	-
Music (Special Education)	1	5	1x/w	-	-	-
Photography	-	-	-	1	10	Y
Portfolio	2	2	½	-	-	-
Portfolio	1	2	EOD	-	-	-
Publication Design	-	-	-	1	13	Y
Sculpture	1	13	½	-	-	-
Studio in Art 1	2	13	Y	1	16	Y
Studio in Art 2	-	-	-	1	15	Y
J.C.C. Drawing 1	1	3	½	-	-	-
J.C.C. Ceramics	1	1	½	-	-	-
J.C.C. Music Theory on D.L.	1	2	½	-	-	-
<b>BUSINESS – Clymer only</b>						
J.C.C. Accounting Fundamentals	1	5	Y	-	-	-
Retail Management/Marketing	1	9	Y	-	-	-
Business Computer Apps.	2	40	Y	-	-	-
<b>TECHNOLOGY</b>						
Architectural Drawing and Residential Structures	-	-	-	1	7	Y
**Design & Drawing for Production (Business)	2	17	Y	1	11	Y
Energy and Power	-	-	-	1	19	½
Materials Processing	2	19	½	-	-	-
Media Production Technology	1	13	Y	1	18	½
Product Design and Engineering	1	19	½	1	9	Y
Residential Construction	1	3	½	-	-	-
<b>MISCELLANEOUS</b>						
College Transition	-	-	-	1	29	Y
Library (Special Education)	1	5	1x/w	-	-	-
Communications	-	-	-	1	8	Y
<b>FAMILY AND CONSUMER SCIENCE – None in either district</b>						
<b>INTERNSHIPS – None in either District</b>						

EOD = Every other day; 1x/4d = Once every 4 days; 1x/w = Once a week

½ = ½ year (semester); Y = Year

\*\* = Credit can be used for another sequence

D.L. = Distance Learning

JCC = Jamestown Community College (courses offered in the high schools, most frequently taught by a high school teacher and offered to students at no cost to them)

**Table 5-10: JCC Courses Offered and Distance Learning**

Course	Clymer	Panama	Sections C.	Sections P.	On D-L
Eng. Comp. 1	1	1	1	3	-
Public Spkg.	1	-	1	-	-
Pre-Calculus	-	1	-	1	-
Statistics	1	1	1	1	-
Calculus 1	1	1	1	1	Yes
Calculus 2	-	1	-	1	Yes
US Hist. 1	1	1	1	2	Yes
US Hist. 2	1	1	1	2	Yes
Intro Sign Lan	1	-	1	-	Yes
Drawing 1	1	-	1	-	-
Ceramics	1	-	1	-	-
Music Th'ry	1	-	1	-	Yes

The information in this table came from the Course Offerings table and was provided by the Clymer High School Principal and the Director of Curriculum and Instruction for Panama. Some of the courses are half-year courses as noted on Table 5-9.

Members of the Feasibility Study Committee reviewed all of the information in the above tables during its deliberations in Meeting #2 on May 15, 2017. After a brief discussion, members broke into five groups to respond to the question, “How could educational opportunities be enhanced or sustained in a merged Clymer-Panama School District? All responses follow:

#### **Group 1**

- More elective courses by combining what both districts already offer
- Creating new electives/opportunities by utilizing additional state aid
- Sustaining existing programs (not have to make further cuts)
- Sustaining college-credit courses
- Offering honors courses throughout high school, starting in 9<sup>th</sup> grade
- Reinstating programs that have been cut

#### **Group 2**

- Scheduling flexibility
- Variety in teacher style/approach/strengths
- Curriculum/more offerings
- More reserves
- Benefit students – collaboration, different points of view

#### **Group 3**

- Bring back AP classes (to augment programs for college-bound students to assure the transfer of college credit)
- Have larger class sizes for wider discussions and more interaction for students
- Bring back business and ag-tech programs to Panama, and ensure their survival in Clymer
- Could offer more distance learning classes

- Could offer another language other than English (French, German, Latin, Chinese, Russian, etc.)
- Offer more computer science, digital art, information technology, criminal science, forensics, etc.
- Bring vocational technical programs back to the school instead of sending students to BOCES
- Provide more teaching depth with the advantage of more teachers

#### **Group 4**

- The challenge will be higher within a class to do better and be the best
- Increases in State reimbursements (aid) could assist in updating educational materials
- Keeping technology up-to-date in all areas
- Funds to upgrade the music departments; combining things we already have (such as computers)
- Bring back driver's education
- Shared staff expertise

#### **Group 5**

- Enhanced curriculum with an honors track to help expand educational/college success
- Students without interest in college need vocational opportunities/provide choices for students without academic interests
- Vocational/technical classes could help students learn the trades
- Add more art and music options
- More diverse educational opportunities could be offered than just the basics or norm
- Address special needs students with courses that include budgeting, doing laundry, using a checkbook, and cooking
- Develop identity and sense of community in a combined district – pride of tradition
- Time being transported needs to be filled with access to higher speed internet for better time use. (Students could be learning.)
- Curriculum needs to benefit ALL students

#### **Priorities:**

- Increase the JCC program and add back AP classes (2)
- More Distance Learning classes
- Offer more electives, such as another Language Other Than English (LOTE) and Forensics
- Provide more teaching depth when teachers are combined
- More competition in classes
- Obtain better educational materials with increased state aid
- Funds to upgrade by combining what we have in both districts
- Bring back drivers' education as an elective
- Have more AP and honors classes
- Provide additional opportunities in vocational education
- Expand on electives (art, music, life skills)
- Develop classes or curriculum to develop community service

- Provide more college credit courses
- Reinstate programs that were cut
- Create new electives with new state aid
- Combine what each district offers to expand electives
- Allow scheduling flexibility
- Offer different styles of teaching – greater variety
- Larger number of students in class would allow greater collaboration and more depth in discussions.

It seems clear that all committee members, whether they were pro-merger or not, realized that there are many advantages to students and their learning should there be a merger. Having small class sizes is a prized feature in both districts, and there is no reason to believe that that would have to change in a merged district if the focus is on providing enhanced educational opportunities to all students. Also, when budgets get tight, electives are among the first items that can be cut, especially when enrollments are so very low. Having additional students to take electives would improve the chance that prized electives could remain in the schedule.

Table 5-11 on the next page compares the sizes of each class in both high schools.

**Table 5-11: Average Class Sizes and Class Size Ranges Grades 9 – 12**

	Average Class Size		Class Size Range	
Course	Clymer	Panama	Clymer	Panama
<b>ENGLISH</b>				
English 9	13	17 ½	13-13	17-18
AIS English 9	5	-	5	-
English 9 DI	-	1	-	1
English 10	19	25 ½	17-21	25-26
English 10 DI	-	1	-	1
English 11	16	18	13-19	18
AIS English 11	4	-	4	-
English 12	2 ½	7	1-4	7
English Lab	-	11	-	11
Lifeskills ELA (Special Ed.)	5	-	5	-
Lifeskills Writing (Special Ed.)	5	-	5	-
J.C.C. English Composition 1	20	26	20	26
J.C.C. English Composition 1 (juniors)	-	13	-	13
J.C.C. English Composition II	20	26	20	26
<b>MATHEMATICS</b>				
AIS Integrated Algebra	1	-	1	-
AIS Math 9	8	-	8	-
Algebra 1	10 ½	25	8-13	25
Algebra 1A	9	12	9	12
Algebra 1B	14	10 ½	14	10-11
Algebra Foundations I DI	-	3	-	3
Algebra Foundations II DI	-	2	-	2
Geometry	13 ½	17 ½	13-14	15-20
Algebra II	9	-	5-13	-
Advanced Algebra and Trig	-	8	-	8
**Business Math (Business)	6	-	6	-
**Career and Financial Mgt.(Bus.)	7	-	7	-
Pre-calculus	13		13	
J.C.C. Pre-Calculus	-	16	-	16
J.C.C. Elementary Statistics	13	15	13	15
J.C.C. Calculus/Analytical Geometry 1	12	4	12	4



	Average Class Size		Class Size Range	
Course	Clymer	Panama	Clymer	Panama
J.C.C. Calculus/Analytical Geometry 2	-	4	-	4
<b>SCIENCE</b>				
Biology/Living Environment	22 ½	20 ½	12-19	19-22
Bio/LE Lab	22 ½	20 ½	4-11	11-16
AIS Living Environment	4	-	4	-
Biology Foundations	-	3	-	3
Advanced Biology/LE	-	15	-	15
Lifeskills (Special Education)	5	-	5	-
AIS Earth Science	1	-	1	-
Earth Science	18	24 ½	18	24-25
Earth Science Lab	9	12 ¼	9	10-14
Advanced Chemistry	12	-	12	-
Adv. Chem. Lab.	6	-	3-9	-
**Animal Science (Agriculture)	10	-	10	-
Chemistry	22	15	22	15
Chemistry Lab	11	7 ½	5-9	5-10
Physics	19	6	19	6
Physics Lab	6 ½	6	1-18	6
Environmental Science	8	-	8	-
Field Forensics Using Today's DNA	3	-	3	-
**Forestry and Conservation (Ag.)	8	-	8	-
Introduction to Emergency Serv.	-	13 ½	-	13-14
Microbiology	3	-	3	-
Pre-anatomy	1	-	1	-
Lifeskills (Special Education)	5	-	5	-
<b>SOCIAL SCIENCES</b>				
AIS Global History	2	-	2	-
AIS U.S. History	2	-	2	-
Civil War	4 ½	-	2-7	-
Economics	17	21	16-18	19-23
Global History 1	13 ½	17 ½	12-15	15-20
Global History 1 Foundations	-	3	-	3
Global History 2	19	16.33	19-19	15-18
Global History 2 Foundations	-	3	-	3
Government	17	21 ½	16-18	20-23

	Average Class Size		Class Size Range	
Course	Clymer	Panama	Clymer	Panama
U.S. History and Government	13	17	10-16	17
J.C.C. U.S. History and Gov't 1 on distance learning from Panama	10	8	10	6-10
J.C.C. U.S. History and Gov't 2 on distance learning from Panama	10	8	10	6-10
Lifeskills Social Studies (S.E.)	5	-	5	-
World History through Film	7	-	7	-
<b>LANGUAGES OTHER THAN ENGLISH</b>				
Spanish 1	5	2	5	2
Spanish 2	15	19	15	19
Spanish 3	16	12 ½	16	11-14
J.C.C. Intermediate Spanish 1	9	12	9	12
J.C.C. Intermediate Spanish 2	9	12	9	12
J.C.C. Introduction to Sign Language on distance learning	4		4	
<b>PHYSICAL EDUCATION</b>				
Adaptive Phys. Ed.	5	-	5	-
Physical Education 7-12	15	-	11-19	-
Physical Education 9 – 12	-	20.75	-	10 – 35
<b>HEALTH</b>				
Health	-	15.33	-	13-19
Fitness for Life	7	-	7	-
Health and Parenting	18	-	18-18	-
<b>AGRICULTURE (Clymer Only)</b>				
Agricultural Mechanics 1	17	-	17	-
Agricultural Mechanics II	17	-	17	-
Aquaculture	6	-	6	-
Flori Horticulture and Greenhouse Mgt 1	11	-	11	-
<b>ART/MUSIC:</b>				
Art (Special Education)	5	-	5	-
Band 9 – 12	34	53	34	53
Chorus 9 – 12	-	60	-	60

	Average Class Size		Class Size Range	
Course	Clymer	Panama	Clymer	Panama
Vocal Ensemble	2	-	2	-
Vocal Music	13	-	13	-
Black and White Photography	5	-	5	-
Digital Imagery	5	-	5	-
Drawing and Painting	15	-	15	-
**Graphics III (Business)	7	-	7-7	-
**Graphics III (Business)	6	-	6	-
**Graphics IV (Business)	6 ½	-	6-7	-
**Graphics Lab (Business)	3	-	3	-
Independent Advanced Art	-	11	-	11
Jazz Band	18	-	18	-
Music (Special Education)	5	-	5	-
Photography	-	10	-	10
Portfolio	1	-	1-1	-
Portfolio	2	-	2	-
Publication Design	-	13	-	13
Sculpture	13	-	13	-
Studio in Art 1	6 ½	16	4-9	16
Studio in Art 2	-	15	-	15
J.C.C. Drawing 1	3	-	3	-
J.C.C. Ceramics	3	-	3	-
J.C.C. Music Theory on D.L.	2	-	2	-
<b>BUSINESS – Clymer only</b>				
J.C.C.Accounting Fundamentals (Mathematics)	5	-	5	-
Retail Management/Marketing	9	-	9	-
Business Computer Apps.	20	-	20-20	-
<b>TECHNOLOGY</b>				
Architectural Drawing and Residential Structures	3	7	3	7
Communications	-	8	-	8
Energy and Power	-	19	-	19
Materials Processing	9 ½	-	9-10	-
Media Production Technology	13	18	13	18
Product Design and Engineering	9 ½	9	9-10	9
Residential Construction	3	-	3	-

Course	Average Class Size		Class Size Range	
	Clymer	Panama	Clymer	Panama
<b>MISCELLANEOUS</b>				
College Transition	-	29	-	29
Leadership for Success	4	-	3-8	-
Library (Special Education)	5	-	5	-

A comparison of core courses in the table above in English, math, science, and social studies reveals that class size cohorts (the number of students in grade 9, 10, 11, or 12) is a major factor in determining classroom sizes, just as it was in elementary school. If one year there are 26 students in a cohort, this group could either be taught by one or two teachers, depending on how many teachers there are to staff a position, such as English. Another class's cohort might have 39 students in it, so then the decision is to allow larger class sizes or hire another teacher to keep the classes smaller. Ultimately, the decision will come down to staff available and budget cost unless the board of education has taken a stance on class size, in which case that decision will control class size.

### **Other High School Program Opportunities**

As noted earlier, both districts offer students the opportunity to earn college credits through JCC courses offered in the high school. Both parents and students noted the importance of this, since some students earn enough credits to enter college as a sophomore, although most will find that there are college requirements that were not covered in their high school offerings.

One parent noted that not all colleges accept JCC credits, so should there be a merger, offering Advanced Placement courses could be an option as they are more universally accepted by colleges and universities. According to the Director of Curriculum and Instruction, these courses were offered at one time in the past but no longer are. A larger class cohort size may make the re-introduction of these courses possible again.

If the two districts were to merge, there could also be an honors program for high achieving students, a program that is sorely lacking now, according to some parents and board members. There could be honors sections in English, math, science, and social studies since each high school class (freshman, sophomore, junior and senior) would be large enough to allow this advantage to high achieving students. In general, honors classes provide more rigor in instruction and in expectations of students, thus preparing them more fully for challenges at the

post-secondary level, something that some graduates said was lacking in their high school education.

**BOCES Programs in Career and Technical Education and in Alternative Education**

Neither district offers a complete career and technical education program in-house, although Clymer does offer a sequence in agriculture and in business. As do most small districts, both Clymer and Panama offer students the opportunity to attend programs at Erie 2 Chautauqua Cattaraugus BOCES, starting for one-half day as juniors and completing the one-half day program as seniors. The table below shows enrollments for 2016-17.

**Table 5-12: BOCES Career and Technical Programs**

<b>TOTAL STUDENTS</b>	<b>CLASS NAME BOCES Career and Technical Programs</b>	<b>TOTAL STUDENTS</b>
<b>CLYMER</b>		<b>PANAMA</b>
1	Auto Technology (Mechanic) 1	2
0	Auto Body 1	0
1	Criminal Justice Homeland Sec 1	1
0	Conservation Natural Res. Mgt. 1	2
1	Cosmetology 1	0
0	Construction Tech 1	2
0	Culinary Arts 1	0
0	Diesel Heavy Equipment Repair Mechanics 1	0
1	Graphics Technology 1	1
0	Health Assisting 1	0
0	Health Careers 1	1
2	Info Tech & Computer Systems 1	2
0	Motor Sports Fabrication 1	0
0	Welding/Metal Fabricating 1	0
1	Small Animal Science 1	0
<b>Subtotal: 7</b>		<b>Subtotal: 11</b>
0	Auto Technology (Mechanics) 2	0
0	Auto Body 2	0
0	Criminal Justice Homeland Sec 2	0
0	Conservation Natural Res. Mgt. 2	3
2	Cosmetology 2	2
0	Construction Tech 2	0
1	Culinary Arts 2	1
4	Diesel Heavy Equipment Repair Mechanics 2	0
1	Graphics Technology 2	1
0	Health Assisting 2	0
2	Health Careers 2	0
0	Info Tech & Computer Systems 2	1
0	Motor Sports Fabrication 2	0
0	Welding/Metal Fabricating 2	0
0	Small Animal Science 2	0
<b>Subtotal: 10</b>		<b>Subtotal: 8</b>
7, 10	Technical Math 11 and 12	21*
7, 10	Technical Science 11 and 12	21*
10	Technical Writing 12	0
<b>17</b>	<b>Total Students Enrolled in CTE</b>	<b>19</b>

\* This number includes two students from another BOCES program who are enrolled in these courses. The number of students from each district enrolled in CTE programs is similar.

**Table 5-13: Alternative Education**

<b>Program Location</b>	<b>Grade Level</b>	<b>Number Enrolled</b>	<b>Percent by Grade Level</b>	<b># Males</b>	<b># Females</b>
<b>Cassadaga</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>–(BOCES)</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>9</b>	<b>1</b>	<b>3%</b>	<b>1</b>	<b>0</b>
	<b>10</b>	<b>1</b>	<b>3%</b>	<b>0</b>	<b>1</b>
	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

While the districts are very similar in Career and Technical Education, Clymer is the only one using the Alternative Education program, and most notably, it is only for two students.

Districts usually decide to send a student to this program because the district lacks the programs and resources to allow certain students with learning difficulties in the regular school setting to succeed. These numbers can change at any time depending on the assessed needs of students.

### **Extra-Curricular Programs**

These programs are a relatively low-cost way to offer students opportunities to learn and grow outside the regular school day. Students can explore various interest areas, develop social and life skills, and spend time productively with their peers. Especially for students who do not wish to participate in sports, and for those with intense outside interests, extra-curricular activities are very important. Students in focus groups signaled their appreciation for these opportunities. Table 5-14 indicates the relatively few programs offered, in comparison to larger districts. Also, by examining Table 9-4, Extra/Co-Curricular Salary, it is readily apparent how many extra-curricular programs are no longer offered to students in both districts. Again, more students could mean more opportunities for these programs and for student involvement in activities that will carry over into their lives after they graduate.

**Table 5-14: Extracurricular Activities Comparison**

Table 5-14 EXTRA-CURRICULAR ACTIVITIES COMPARISON							
ACTIVITY	CLYMER	GRADE	COUNT		PANAMA	GRADE	COUNT
<b>ELEMENTARY</b>							
Art Club	X	3-6	68		X	4-7	20
Homework Club	X	3-6	30		X	3-12	Varies
Morning Jog	X	K-6	Varies		X	K-6	Varies
<b>ELEM. SUMMER PROG.</b>	4 weeks				4 weeks		
*Reading Camp	X	K-2			X	K-6	33
*Math Camp	X	3,4			X	K-6	
*STEM Camp	X	5,6					
<b>SECONDARY</b>							
AFS (American Field Serv.)					X	11	1
Environmental Club	X	7-12	16		X	9-12	13
FBLA (Future Bus. Leads)	X	7-12	12				
FFA (Future Farmers)	X	7-12	45				
Glee Club	X	7-12	12				
Language Club					X	6-12	15
Marching Band	X	7-12	60				
Media Production	X	7-12	13		X	9-12	8
Mock Trial					X	9-12	9
Musical Production					X	7-12	95
National Honor Society	X	7-12	33		X	10-12	30
Pep Band					X	6-12	70
SADD(Stus.Agst.DrunkDr.)	X	7-12	11		X	9-12	11
Senior Play	X	7-12	25		X	12	47
Ski Club – Cross Country					X		10-15
Ski Club – Downhill					X	6-12	40
Student Council	X	7-12	12		X	6-8; 9-12	45; 28
Trap Club	X	7-12	13		X	7-12	20
Yearbook	X	7-12	28		X	9-12	12
Youth Hoops					X	3-8	40



The table above tells us that Clymer offers 12 extra-curricular programs, while Panama offers 16 in the secondary school. In comparison to other school districts, this is a low number. The elementary school extracurricular programs are the same, with a slight variance in how the elementary summer school is offered. Usually, programs are offered based on student interest and participation, and based on the district's ability to find an advisor for the activity. Programs can vary from year to year, so this list could look different if student interest or advisor availability shifts. A merger would not remove opportunities – it could enhance them.

### **Athletics**

The small numbers of students in a specific age group has forced many small schools to share sports with other districts. This is increasingly true in all parts of Chautauqua County. Enrollments are not large enough to field complete sports teams with the recommended number of players in several popular sports, such as football and track. Costs continue to rise to support teams, so these factors also affect what districts can offer and how they offer athletic opportunities to their students.

Many of the students who spoke at focus group meetings noted how much they love participating in athletics with students from other school districts. Several noted that it was difficult in the beginning of their shared sports careers, but now that they know students from other school districts, they are eager to maintain friendships and enjoy competing together. They also noted they have made their world smaller through social media, so participating with students from other districts is quite comfortable for them. They have been pleased with the jerseys selected for the shared teams and have not fought any “mascot wars”, so it would appear that students would have an easier time with a merger than some parents. Many of the students welcome the opportunity to increase their social contacts and have the chance to work and play with new friends. The only downside that one student noted was the increased travel time for shared sports. Students often must travel not only to games but to practices. This particular student would rather play than ride.

The table below shows the status of sports played within each district, while the following list shows those sports that are shared.

**Table 5-15: 2016-17 Athletic Programs Comparison**

	Clymer			Panama	
Sports in District	# Students	# Coaches		# Students	# Coaches
Fall 2016					
Modified Football (starting in 2017-18)				20	1
Girls JV Volleyball	13	1		12	1
Girls Varsity Volleyball	12	1		8	1
Winter 2016-17					
Boys Varsity Basketball	12	1		8	1
Boys JV Basketball	12	1		10	1
Girls Varsity Basketball	10	1		8	1
Girls JV Basketball	13	1		10	1
Boys 7 <sup>th</sup> Gr. Basketball	9	1		9	1
Girls 7 <sup>th</sup> Gr. Basketball	9	1		9	1
Boys 8 <sup>th</sup> Gr. Basketball	11	1		7	1
Girls 8 <sup>th</sup> Gr. Basketball	10	1		9	1
Spring 2017					
Baseball	13	2		15	2
Softball	16	2		15	2
Tennis		1		20	1

**Table 5-16: Shared Sports**

<b>Sport/Team</b>	<b>Districts Sharing</b>	<b># Clymer Students</b>	<b># Panama Students</b>	<b>#Clymer Coaches</b>	<b>#Panama Coaches</b>
JV Football	Clymer/Sherman/Panama	7	10	1	1
Varsity Football	Clymer/Sherman/Panama	9	9	1	1
Boys X-Country	Clymer/Sherman/Panama	6	4	.25	.25
Girls X-Country	Clymer/Sherman/Panama	11	4	.25	.25
Modified Boys X-C	Clymer/Sherman/Panama	2	3	.25	.25
Modified Girls X-C	Clymer/Sherman/Panama	9	3	.25	.25
Boys Track	Clymer/Sherman/Panama	19	17	1	1
Girls Track	Clymer/Sherman/Panama	22	22	1	1
Girls Swimming	Clymer/Panama	7	28	0	2
Boys Swimming	Panama/Chaut.Lake/ Maple Grove	-	12	-	2
Wrestling	Panama/CL-Ripley/ Westfield	-	3	-	0
Bowling – Co-ed	Clymer/Sherman	4	-	.5	-

Clymer offers 12 sports as in-district sports, and Panama offers 14. In terms of shared sports between Panama and Clymer, there are nine.

For shared sports, each district must have a coach, and some larger teams also have an assistant coach. If there are volunteers who assist with coaching duties, they are not listed on the information provided. Some members of the Feasibility Study Committee thought that baseball may soon become a shared sport because of low participation rates. Basketball will probably not be shared because it does not take many students to have a team. Currently, each district shares the costs of most teams, so a merger would not make much of a difference in terms of costs of teams. It is possible that transportation costs would drop, as would time on the bus for students.

Parents are very involved in school athletics and get to know other students by attending events. Some parents in focus groups thought that students in a merged district would lose opportunities to compete because there would be more students, while the students said that they would welcome the competition because it would raise the level of play and lead to better outcomes with other districts. With additional players, there would be more age-appropriate teams as there could be more modified teams, so there would be no need to have younger players competing with the older students.

Parents were also interested in booster activities and how a merger might affect what they currently have. Each district now has a parent support group. Merging would bring more parents together, and as one parent said, “We would have more parents who would help out with the concession stand and with fund raising for our students.”

### **Student Achievement**

It has long been acknowledged that measuring learning based on a single point-in-time assessment is not reflective of the student’s complete learning. This is true, but in New York State, the Regents examinations have long been the gold-standard for assessing a school district’s progress in meeting the goals of the NYS Learning Standards, the expected basis for a district’s curriculum.

Regents exam results in Table 5-17 are reported in two formats, reflecting the “old” Regents scoring methods and the new ones for Core Learning on the Regents ELA and required math exams. Under the “old” Regents format (results at the top of the table), a student must achieve 65% on the exam in order to receive credit for the course, unless the student (usually classified with a disability) is aiming for a local diploma, not a Regents diploma.

The reader will note that the scores are reported for those who have passed the exams for a Regents diploma as 65% - 100% (meaning the total number/percentage who passed) and those

who achieved mastery (scores from 85% - 100%). If the reader subtracts the percentage between 65% and 100% from 100%, s/he can calculate what percentage would not be eligible for a Regents diploma on this exam. Although not shown, those students who receive between 55%-64% could pass the exam if they are to receive a local diploma.

For the Core Learning exams, a student would have to achieve at Level 3 for a Regents diploma or Level 2 for a local diploma.

Results in each district vary somewhat, with one district being stronger in one area and the other district in another area. Overall, the results are very strong in both districts. Some members of the Feasibility Study Committee credited small class sizes with student success on the Regents, but students in larger classes can do just as well if teachers maintain a close eye on individual progress and provide engaging learning experiences. An engaged learner is a successful learner. If there were a merger, class sizes would most likely still be small in comparison to very large districts since the new district would still be small.

**Table 5-17: Core Learning Data**

Table 5-17 Core Learning Data for 2016 Grades 9-12 Regents: January, June, August Administrations											
	CLYMER					PANAMA					
	# Taking Exam	65% - 100%		85% - 100%			# Taking Exam	65% - 100%		85% - 100%	
		#	%	#	%			#	%	#	%
Alg.2/Trig	24	18	75%	5	21%		28	18	64%	7	25%
Global History	36	30	83%	17	47%		55	33	83%	14	35%
US History	36	31	86%	20	56%		39	39	91%	26	60%
Living Env.	55	45	82%	14	25%		50	48	96%	15	30%
Earth Sci.	25	23	92%	10	40%		31	28	90%	11	35%
Chemistry	26	23	88%	12	46%		27	20	74%	2	7%
Physics	16	16	100%	6	38%		11	6	55%	2	18%

<b>Clymer Core Learning Data for 2016 – New Regents Exams</b>						
	<b># Tested</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Level 4</b>	<b>Level 5</b>
<b>ELA</b>	34	3 – 9%	1 – 3%	2 – 6%	4 – 12%	24 – 71%
<b>Algebra 1</b>	23	1 – 3%	3 – 9%	12 – 36%	7 – 21%	10 – 30%
<b>Geometry</b>	22	2 – 9%	3 – 14%	9 – 41%	7 – 21%	10 – 30%
<b>Algebra 2</b>	22	1 – 5%	1 – 5%	14 – 67%	5 – 24%	0 – 0%
<b>Panama Core Learning Data for 2016 – New Regents Exams</b>						
<b>ELA</b>	43	1 – 2%	1 – 2%	7 – 16%	5 – 12%	29 – 67%
<b>Algebra 1</b>	51	1 – 2%	3 – 6%	25 – 49%	11 – 22%	11 – 22%
<b>Geometry</b>	13	0	4 – 31%	6 – 46%	2 – 15%	1 – 8%
<b>Algebra 2</b>	28	3 – 11%	8 – 29%	16 – 57%	1 – 4%	0

The table above shows the percentage of students who passed the exams (65% - 100%) at the Regents level, and the percentage of those who passed with mastery (85% - 100%) on the “old” exams. Please note that the number scoring between 65%-100% is the total number who passed the exams. If you subtract this number from 100%, you will find the number who did not pass. For the “new” exams, the number of percent who received a score of 3, 4 or 5 are those who passed.

Other factors that impact student success include serious discipline incidences, resulting in suspension from the classroom (ISS) or suspension from school (OSS), and attendance. 2016 data from each district is shown on the table below.

**Table 5-18: Student Suspension and Attendance Rates**

<b>Student Suspension and Attendance Rates</b>				
	<b>Clymer</b>		<b>Panama</b>	
<b>2017 (to May 25, 2017)</b>	<b>Total Number</b>	<b>More than Once</b>	<b>Total Number</b>	<b>More than Once</b>
<b>In School Suspensions (ISS)</b>	<b>8</b>	<b>3</b>	<b>12</b>	<b>1</b>
<b>Out of School Suspensions (OSS)</b>	<b>9</b>	<b>0</b>	<b>3</b>	<b>1</b>
<b>Attendance Rate</b>		<b>Percent</b>		<b>Percent</b>
<b>(K-6)</b>		<b>97%</b>		<b>95.25%</b>
<b>(7-12)</b>		<b>96.5%</b>		<b>95.10%</b>
<b>(K-12)</b>		<b>96.75%</b>		<b>95.18%</b>

The attendance rates in both Clymer and Panama are exemplary, although Clymer’s is 1.6% higher. These percentages demonstrate overall that students really want to be in school, and that their success or lack there-of is not a result of poor attendance. The suspension rate is relatively low, although Clymer’s out-of-school suspension rate, for which students must exhibit more serious infractions, is higher, while Panama’s in-school suspension rate is higher.

### **Graduation Results and Post-Graduation Outcomes**

The table below represents the graduation outcomes for all students in the senior class in the years 2015 and 2016 in each district. Clymer has a higher percentage of Advanced Diploma graduates, and each district reported no dropouts, an exemplary accomplishment.

**Table 5-19: Graduation Rate by Diploma**

Year	# Graduates	# and % Regents Diploma	# and % Regents Advanced Diploma	# and % Local Diploma	# IEP Diploma
<b>CLYMER</b>					
2014-15	33	16 – 49%	13 – 39%	-	4 – 12%
2015-16	23	6 – 26%	17 – 74%	-	-
<b>PANAMA</b>					
2014-15	49	30 – 61%	13 – 27%	5 – 10%	1 – 2%
2015-16	50	34 – 68%	12 – 24%	4 – 8%	0

Number and Percentage of Dropouts – 0 in both districts for both years.

**Table 5-20: Post-Graduation Outcomes**

POST-GRADUATION OUTCOMES	CLYMER			PANAMA		
2016 Graduates - 23	#	%		Graduates - 51	#	%
Students enrolled in college in Fall 2016	21	91%			46	90%
2-yr college enrollment	4	17%			32	63%
4-yr college enrollment	17	74%			14	27%
Private college	10	48%			14	27%
Public college	11	52%			32	63%
In-State	8	38%			42	82%
Out-of-State	13	62%			4	7%
Students who planned on attending 2 yr. school vs. those who did	4	100%			32	100%
Students who planned on attending 4 yr. school vs. those who did	17	100%			14	100%
<b>2017 GRADUATE** PLANS</b>	<b>34</b>				<b>49</b>	
4 Yr. College	17	50%			7	14%
2 Yr. College	8	24%			25	51%
Other Post-Sec.	1	3%			1	2%
Military	0	0			2	4%
Employment	7	20%			10	20%
Adult Services	0	0			1	2%
Plan Unknown	1	3%			0	0
Other Known Plan	0	0			3	6%

\*\* = Anticipated graduates

Please note that the 2017 graduate plans are self-reported and there is no way to verify the reality of these expectations at this point. However, when examining the previous year's report, it would be expected that the students' plans become reality for them.

A major difference in the two districts' student post-graduation outcomes is that Panama has more students attending two-year schools than Clymer does. One student in the Panama focus group said that it's simply a matter of economics, and that most students go on to four-year schools after graduation from a two-year school. Also, more Panama students attend colleges that are within New York State, while more Clymer students go out-of-state. Otherwise, each district sends about the exact same percentage of students to post-secondary education institutions.

### **Student Placement**

The Special Education Report that is in Table 5-21 lists the numbers of students in each classification area, the grade levels for all students, and the general locations (in-district or out-of-district) numbers. 504 plans are created for students who need special assistance in learning, but who do not meet the criteria for special education services. All students classified for special education have an individualized education plan (IEP) and the plan identifies the placement and services they receive.

The provision of special education services is legislated by both federal and state statutes. It is notable that each district's classification rate is below the state average. Each district has higher classification numbers in one area or another. Each district is too small to be affected by accountability requirements, but each one probably meets them anyway.

The Committee on Special Education (CSE) chair people in each district believe that the full implementation of the Response to Intervention (RtI) program will continue to result in fewer classifications for students, and will assist in their learning overall.



**Table 5-21: Special Education, 504 and Student Placement Data**

Disability	CLYMER		PANAMA	
	#	%	#	%
Autism	4	5.88%	4	5.63%
Deafness	0	0.00%	0	0.00%
Deaf-Blindness	0	0.00%	0	0.00%
Emotionally Disturbed	1	1.47%	5	7.04%
Hearing Impaired	0	0.00%	0	0.00%
Learning Disabled	48	70.59%	16	22.54%
Intellectually Disabled	4	5.88%	5	7.04%
Multiply Disabled	0	0.00%	3	4.23%
Orthopedically Impaired	6	8.82%	0	0.00%
Other Health Impaired	5	7.35%	24	33.80%
Speech/Lang Impaired	0	0.00%	10	14.08%
Traumatic Brain Injury	0	0.00%	0	0.00%
Visually Impaired/Blind	0	0.00%	0	0.00%
<b>Total</b>	<b>68</b>	<b>15.14%</b>	<b>67</b>	<b>14.07%</b>
<b>Grade</b>				
<b>(If Ungraded, Place Similar to Age Peers)</b>	<b>Sp. Ed. #</b>	<b>504 #</b>	<b>Sp. Ed. #</b>	<b>504 #</b>
K	5	0	4	0
1	4	2	4	0
2	4	2	7	0
3	5	4	4	3
4	7	3	8	1
5	4	6	7	1
6	10	4	3	2
7	8	3	6	4
8	10	3	0	7
9	5	4	10	4
10	5	5	3	1
11	0	2	2	3
12	1	6	9	11
<b>TOTAL</b>	<b>68</b>	<b>44</b>	<b>67</b>	<b>37</b>
<b>Special Education</b>	<b>68</b>	<b>44</b>	<b>67</b>	<b>37</b>
<b>Self-contained</b>	1		0	
<b>In-district Classes</b>				
<b>BOCES</b>	6		9	
<b>Private/residential</b>	0		1	

Since the Director of Curriculum and Instruction serves as CSE chair in Clymer and is shared for her other services by both districts, it is reasonable to expect that a merger would not affect the types of programs available to special education students from either district, especially since those services are so tightly regulated.

The report on Resident Pupils Attending School Elsewhere shown on Table 5-22 shows similarities in the number of families that are homeschooling their children; in the number attending other public schools; in the number of full-time BOCES students. The area of greatest discrepancy is in the number attending parochial schools, and that is due to the large Amish population in Clymer.

**Table 5-22: Resident Pupils Attending School Elsewhere**

<b>Number of Pupils</b>	<b>Clymer</b>	<b>Panama</b>
1.Instructed at Home	10 families	11 families
K-6	11	18
7-12	8	14
<b>Total:</b>	<b>19</b>	<b>32</b>
2.Parochial Schools		
K-6	117	3
7-12	41	0
<b>Total:</b>	<b>158</b>	<b>3</b>
3.Other Public Schools		
K-6	6 (1 for S.E.)	2
7-12	6 (3 for S.E.)	7 (4 for S.E.)
<b>Total:</b>	<b>12</b>	<b>9</b>
4.Full-time BOCES students:		
with Disabilities	6	10
In General Education	2	0
<b>Total</b>	<b>8</b>	<b>10</b>
5. Residential Placements	0	1
6. Incarcerated Youth	0	0
<b>TOTAL OUT OF DISTRICT STUDENTS</b>	<b>197</b>	<b>55</b>

The impact of a merger on out-of-district students is unknown.

## Chapter 6 - Support Services (Transportation, Food Service, Technology)

### Transportation

The transporting of students to and from school is an important issue in both the Clymer and Panama school districts. Transportation is affected by such things as district size, student time on the bus, and the efficiency of the bus routes.

Clymer Central School District currently provides its own transportation and transports almost all students in the district. It employs a full-time mechanic who also serves as the transportation supervisor, and he oversees the bus garage, routing, drivers, and buses. He also serves as the mechanic who does all of the work on the fleet. He currently is a member of the Clymer Education Support Personnel (CSEP) - NYSUT. In the district, there are eight-part time bus drivers and they belong to the same bargaining unit.

The bus garage was built in 1957 with an addition on 2002. The building has two work bays with one lift and twelve bays for parking. They are able to park the entire fleet of buses indoors. Currently, the district utilizes a six-year replacement program for new buses. Each bus is traded in for a new one at the end of a 6-year period of use. The fleet consists of 11 full size buses. The Clymer District fleet is listed in Table 6-1.

**Table 6-1: Clymer Fleet**

Bus #	Year	Miles	Make/Model	Capacity	Remarks/Cond.
29	2011	82,673	IC-CESB	66	Good
30	2013	70,432	IC-CESB	66	Good
131	2013	52,497	IC-CESB	66	Good
132	2014	69,165	IC-CESB	66	Good
135	2015	58,584	IC-CESB	66	Good
136	2015	39,629	IC-CESB	66	Excellent
138	2016	24,130	IC-CESB	66	Excellent
139	2016	29,405	IC-CESB	54-1	Wh. Chair/Excellent
140	2016	34,000	IC-CESB	65	Excellent
141	2017	10,789	IC-CESB	65	Excellent
142	2017	21,548	IC-CESB	65	Excellent

The Clymer district conducts one morning and one afternoon bus run, each run using eight buses. All K–12 students are picked up in one run. Buses also transport students to the Ashville BOCES Center for career and special education, with two trips in the morning, one midday and two trips at the end of the day. The district has a significant Amish population that it transports to the Amish Schools within the district. Besides the Amish, there are no other current private school transportation requests. It should be noted that the Clymer District does not use a computerized routing program. Routes are modified from the previous year to accommodate pick up locations that are eliminated or added for new students.

Panama Central School District also provides its own transportation and transports almost all students in the district. It employs one full time mechanic who is responsible for all the busses and a Transportation Aide who oversees the routes and the drivers. Both are currently members of the CSEA. There are nine full time bus drivers and 3-part time drivers. The drivers belong to the CSEA bargaining unit.

The bus garage was built in 2001. The building has two work bays with one lift and 16 bays for parking. The entire fleet is able to park inside. The fleet consists of 10 full size buses and 4 shorter buses. There are also 4 bays for the Building and Grounds Department. The district is now moving to a six-year replacement program for all their buses. The Panama Fleet is listed in Table 6-2.

**Table 6-2: Panama Fleet**

<b>Bus #</b>	<b>Year</b>	<b>Miles</b>	<b>Make/Model</b>	<b>Capacity</b>	<b>Remarks/Cond.</b>
88	2002	135,000	IHC-3800	16-1	Wh. Chair/Fair
96	2009	93,000	IHC-CE	66	Fair
98	2011	110,000	IHC-CE	30-5	Wh. Chair/Good
100	2012	58,000	IHC-CE	66	Good
101	2012	117,000	IHC-AE	27-5	Wh. Chair/Good
102	2013	42,000	IHC-CE	66	Good
103	2013	53,000	IHC-CE	66	Good
105	2014	48,000	IHC-CE	66	Good
106	2015	35,000	IHC-CE	66	Good
107	2013	45,000	IHC-BE	30	Good
108	2015	19,000	IHC-CE	66	Excellent
109	2015	32,000	IHC-CE	66	Excellent
110	2017	10,000	IHC-CE	66	Excellent
111	2017	13,000	IHC-CE	66	Excellent

The district conducts one morning and one afternoon bus run, each run using 11 buses. All K – 12 students are picked up in one run. Buses also transport students to the Ashville BOCES Center for career and special education, with two trips in the morning, one midday and two trips at the end of the day. The district transports a small number of Amish students to the Amish Schools to their schools. On a daily basis, the district also transports students to the Gustavus Adolphus Home in Jamestown, the Clymer Central School and the Chautauqua Lake Central School for their specialized programs. It should be noted that the Panama District does not use a computerized routing program. Routes are modified from the previous year to accommodate pick up locations that are eliminated or added for new students.

The following Table 6-3 provides comparative transportation information on the districts.

**Table 6-3: Comparative Analysis of Transportation**

<b>Comparative Transportation Analysis</b>		
	<u>Clymer</u>	<u>Panama</u>
<b>District Contact</b>	Brent Rhebergen	Jerry Ireland
<b>Staffing</b>	Supervisor/Mechanic – 1 FTE Bus Drivers – 0 PT Bus Drivers – 8	Mechanic – 1 Clerk – 1 FTE Bus Drivers – 9 PT bus Drivers – 3
<b>General Fund Expenditures 2015-16</b>		
<b>Total</b>	\$655,301	\$460,972
<b>Salaries</b>	\$258,748	\$196,524
<b>Total Miles</b>	176,069	165,697
<b>Cost/Mile (15-16)</b>	\$3.72	\$2.78
<b>Transportation ratio</b>	69%	90%
<b>2016-17 NYS Aid</b>	\$282,851	\$390,183
<b>Number of Buses</b>	11	14
<b>Number of Service Vehicles</b>	5 2 cars/3 Suburbans	4 2 SUV's/ 2 Pick ups
	<u>Clymer</u>	<u>Panama</u>

<b>Bus Garage</b>	Built 1957/Addition 2002 12 Parking Bays 2 Work Bays 1 Hoist	Built 2001 16 Bus Bays 4 B & G Bays 2 Work Bays 1 Lift
<b>Square Feet</b>	10,000 square feet	15,445 square feet
<b>Bus Replacement Schedule</b>	6 Year Rotation	Moving to a 6 Year Rotation
<b>Student Time on Regular Bus Runs</b>	Average – 29 minutes Longest – 70 minutes	Average – 26.6 minutes Longest – 55 minutes
<b>Number of Bus Runs</b>	Regular AM/PM – 8 Midday Pre- K – 1 BOCES – 5 Total (2 AM/2PM, 1 Midday) Amish – 2 Private School – 0	Regular AM/PM - 11 Pre K – AM/Midday/PM BOCES – 5 Total (2 AM/2PM, 1 Midday) Amish – 2 GA Home – 1 AM/PM Clymer – 1 AM/PM Chaut. Lake – 1 AM/PM
<b>Cameras</b>	On all buses	On all buses

There are some important factors which must be taken into consideration when designing bus routes for a combined school district. These would be length of bus runs, efficiency of bus runs and student time on the bus. Currently, neither district uses any type of routing software to assist in planning efficient bus runs. They continue to rely on previous year bus routes and just modify them for the current year. Clymer has students that are on a bus for 70 minutes. The Feasibility Study Committee felt that a student's time on a bus should be limited to 50-60 minutes.

## **Food Service**

Both of the districts offer a food service program but they are considerably different from one another. The food service program in Clymer is an “in-house” program where all the food is prepared in the school. The Panama program is part of a consortium with two other school districts, and the food is prepared at a central kitchen off site. Both districts participate in the National Breakfast and Lunch Programs. Even though both districts saw losses in participation in the lunch program when the new federal nutrition standards were introduced, Clymer is experiencing significantly higher participation rates. In the student focus group sessions, the students in both districts talked about their food service programs. The Clymer students were very positive about the program including the quality of the food and the choices available to them. The Panama students did not speak as highly of their program. We heard these same thoughts from numerous adults in both districts. This discrepancy is evident in the lunch participation rates in both districts. Clymer employs an in-house full-time food service manager and Panama uses the manager of the consortium.

The average daily participation for Clymer is at 56%, 277 lunches per day while the Panama participation rate is 34%, 160 lunches per day. This is a significant difference. Also, the adult meal participation in Clymer is about double the adult participation rate in Panama. Student meal revenue in Clymer is \$44,428 and in Panama it is \$18,410 for the school year. It should be noted that lunch prices in Panama are higher than in Clymer. In Panama they are \$2.15 (K-5) and \$2.30 (6-12) while in Clymer they are \$1.90 (K-8) and \$2.00 (9-12). Both districts have similar revenue of just over \$16,000 for sales of extra items.

The Panama District shows a profit of \$641 for the year while Clymer show a deficit of \$2203 for the same year. Panama has total expenses at \$136,249 of which \$102,513 is contractual to the consortium. Their total revenue is \$136,890. In Clymer, the total expenses are \$212,783 with \$96,589 going for salaries. Their total revenue is \$210,580.

Table 6-4 provides a comparative analysis of both food service programs.

In that table, there is an asterisk next to Salaries and Benefits for Panama’s program. This amount is the total paid to the 4 teachers who supervise the cafeteria and also another teacher that covered to supervise the breakfast program, and the middle and high school lunch hours. Other salaries for other staff are paid by the lunch program contractor, Personal Touch.

**Table 6-4: Comparative Analysis of Food Service**

<u>Panama</u>	<u>Clymer</u>
<u>Staffing</u>	
Full Time Manager (shared)	Full Time Manager
Group leader – 6.5 hours/day	Head Cook – 6.5 hours/day
Food service worker - 5 hours/day	Food service helper – 5.5 hours/day
Food service worker – 4 hours/day	Food service helper – 5.5 hours/day
Cashier – 4.5 hours/day	Food service helper – 4.5 hours/day
	Food service helper – 4 hours/day
<u>Federal School Lunch Program</u>	
Free lunch – 193	Free lunch - 213
Reduced – 14	Reduced – 23
<u>Avg. daily lunch Participation</u>	
160 (34%)	277 (56%)
<u>Lunch Prices</u>	
Lunch K-5 - \$2.15	Lunch K-8 - \$1.90
Lunch 6-12 - \$2.30	Lunch 9-12 - \$2.00
Adult lunch - \$3.50+	Adult lunch - \$3.61+
<u>Contractual Expenses</u>	
\$102,513.49	\$0
<u>Salaries/Benefits** (See Below)</u>	
\$8,311.13	\$96,588.72
<u>Total</u>	
\$136,249.24	\$212,782.91
<u>Revenues</u>	
Adult meals – \$4627.96	Adult meals - \$10,405.73
Meals - \$18,410.15	Meals - \$44,428.15
Other Sales - \$16,143.60	Other Sales - \$16,231.10
State/Federal Aid -\$85,540	State/Federal Aid - \$120,413
<u>Total</u>	
\$136,889.91	\$210,580.49
<u>Operating Profit or Deficit</u>	
\$641	(\$2,203.42)



\*\* This number may appear low, but it reflects the amount of money spent on 3 teachers who supervise the breakfast program, and one teacher who supervises the junior and senior high lunch times. Most employees in the cafeteria are paid by Personal Touch, the contract service that provides school lunches.

## **Technology**

The Clymer and Panama School Districts currently share a Director of Technology. The director spends 50% of her time in each district. Both Clymer and Panama also have a full time Technology Assistant. In Clymer this person is a member of the union as a teacher's assistant and in Panama the person is a member of the Civil Service unit. Each district also employs an Erie 2 BOCES Computer Technician for one day per week.

The Clymer District has both PC and Apple Macintosh computers with the majority being PCs. In Panama, they also have both platforms but the majority are Macintosh computers. Both districts are using the Apple iPads for instruction in the classroom. They are working to get all students to a 1 to 1 ratio with the devices. According to the Director of Technology, Clymer is a little further along in this project. There is a Media Lab in each district that uses Macintosh computers. Clymer has 3 other stationary labs with all 3 being equipped with Windows based machines. This would include the Elementary, Business, and Technology lab. Panama has 5 other stationary labs. Four of them are equipped with Macintosh based machines and the Technology lab has Windows based hardware. Clymer has 4 mobile labs with all of them having Windows based machines while Panama has 9 mobile labs. Three of the mobile labs in Panama have Windows based machines, 3 have Apple based machines and 3 contain ipads.

There are many similarities in Clymer and Panama. Both districts use the same Network Operating System (Active Directory), Email System for staff and students (Google), Student Information System (PowerSchool), and have the same AV equipment repair (BOCES Coser). Clymer uses the Ronco-PBX phone system and Panama uses a VOIP system through the BOCES system.

Both districts use SMARTboards in the classrooms. Where Clymer has one installed in almost every classroom, Panama has them installed in 4 classrooms. The SMARTboards in Clymer are used at different levels of expertise by the teachers. The SMARTboards in Panama are installed in classrooms where the teachers have chosen to use them as a direct part of their instruction.

The services from BOCES, both Erie 1 and Erie 2, are heavily relied upon for both districts. The districts take advantage of using the technology aid they receive to best leverage the available dollars so that the districts can stay current with their needs.

Both school districts have a distance learning room and a portable video conferencing unit called a PolyCom. In Clymer they bring in four different classes while Panama distributes two classes to other districts and brings in one class. When a district distributes a class, it brings in a revenue to the district. All distance learning classes are managed by E2CC BOCES, and thus generate BOCES aid at the district's aid ratio.

Table 6-5 below provides a comparative analysis of the Technology Programs in both districts.

**Table 6-5: Comparative Analysis of Technology Programs**

	<b>Clymer</b>	<b>Panama</b>
<b>Network OS</b>	Active Directory	Active Directory
<b>Email System</b>	Google	Google
<b>Phone System</b>	Ronco - PBX system	VOIP through BOCES
<b>Standard for Office Users</b>	User preference - MS Office or Google	User Preference - MS Office or Google
<b>Percentage of Macs vs PC</b>	More PCs than Macs but have both	More Macs than PCs but have both
<b>Units in Classrooms</b>	Elementary has 1:1 iPads HS uses shared devices listed below. No student workstations in classrooms except for a limited number of special education classrooms	Grades K-1 have 8 iPads in each classroom to share. Grades 2-3 have 1:1 iPads Grades 5-6 have 1:1 iPads Grade 9 has 1:1 iPads The rest of the grades levels not mentioned share the carts below or use one of the stationary labs. Special Education classrooms generally have 2-5 workstations in their classrooms.
<b>Mobile Labs and Contents</b>	Diamond - Windows - 19 Jade - Windows - 20 Emerald - Windows - 19 Sapphire - Windows - 19 Social Studies - iPads - 19 *repurposing in 2017 Ruby - Windows - 16 *removing for 2017 Pearl - Windows - 17 *removing for 2017 Opal- Windows - 19 *removing for 2017 VR iPods - 20	DL Lab - Windows - 8 Science - Mac - 20 ** replacing with Windows machines in 2017 English - Mac - 20 ** replacing with Windows machines in 2017 Social Studies - 50 (split between 2 classrooms) HS Library - 15 ElemLib - iPads (Old) - 20 *Going to Aides/Assistants (?) ElemLab - iPads (New)- 20 Band/Chorus Cart - iPads - 20 VR iPods - 20

	<b>Clymer</b>	<b>Panama</b>
<b>Stationary Labs</b>	Elementary Lab - Windows - 24 Business Lab - Windows - 20 Tech Lab - Windows - 15 Media Lab - Mac - 8	Room 131 - Mac Mini - 20 Room 227 - iMacs - 20 Room 246 - iMacs - 15 Media Lab - iMacs - 15 Elementary Lab - Mac Mini - 20 Tech Lab - Windows - 18
<b>SMARTBoards</b>	39	4 installed in classrooms
<b>Tablets</b>	2016-2017 1:1 iPads - Grades K-9 2017-2018 1:1 iPads - Grade K-12	2016-2017 1:1 iPads - Grades 2,3, 5,6, 9 8 iPads in each class for grades PK-1 2017-2018 1:1 iPads - Grades 2-10
<b>Student Email</b>	Grades 5-12 are using Google email	Grades 5-12 are using Google email
<b>Distance Learning (DL)</b>	1 updated Distance Learning room	1 updated Distance Learning room
<b>Portable Video Conferencing</b>	PolyCom	PolyCom
<b>Grading Program (Student Information System)</b>	PowerSchool	PowerSchool
<b>School Announcements</b>	1st period Media class records, edits and produces announcements using iMovie. Posts to Google classroom and teachers show on their projectors for 4 minutes at the end of 1st period. Ms. Cheryl Burk (HS art) teaches the class	1st period Communications class records, edits and produces announcements using iMovie. Posts to Google classroom and teachers show on their projectors for 4 minutes at the end of 1st period. Mrs. Deb Bailey (HS art) teaches the class

<b>Funding for Tech</b>	Majority of funding is in BOCES budget in order for purchases to be eligible for state aid Small amounts of funding in local budget from state and through grants	Majority of funding is in BOCES budget in order for purchases to be eligible for state aid Small amounts of funding in local budget from state and through grants
<b>Security Cameras</b>	Small system - only monitors doors and restrooms - supported by Superintendent of Buildings and Grounds & Simplex  Principals monitor system Office secretary monitor cameras for outside doors in real time  All buses have video monitoring	Building wide system supported by BOCES & Director of Technology  Principals and Administrators have full access. Office Secretaries also monitor cameras in real time  All buses have video monitoring
<b>AV Equipment Repair</b>	BOCES Coser	BOCES Coser
<b>Tech Staffing</b>	.5 Director of Technology 1.0 Technology Assistant (member of the union as teacher's assistant. She is 10 months but works for hourly pay in the summer) .2 Erie 2 Computer Technician	.5 Director of Technology 1.0 Technology Assistant (Operations Assistant - Civil Service) .2 - Erie 2 Computer Technician

## **Chapter 7 - Financial Review**

To assist the boards of education and communities with an analysis of the advantages and disadvantages of a potential merger, feasibility studies must focus on two essential questions: Will the merger enhance educational opportunities for students? Will the educational program in a merged district be delivered at comparable or reduced cost? This chapter of the feasibility study addresses the second question.

All school districts in NYS since 2011 have had to deal with Chapter 97 of 2011 Laws (Part A-Property Tax Cap). This legislation has limited the amount that can be raised from local taxes. This dramatic conflict between the need for improved educational opportunities, increasing costs, and reduced revenues is leading many districts to investigate school mergers, sharing school administration and staff, and tuitioning students in or out to neighboring districts.

One major component of a merger in New York State is the additional incentive aid they receive for a 14-year period of time. History has shown that this aid has never been revoked or taken away from a district that has successfully passed a merger vote. The amount the new district would receive if the vote is successful with these two districts is \$16.4 million over the 14 years.

The purpose of these funds is to give a financial incentive to the new district. The new school district created by a merger will receive incentive aid funds to expand programs for students, to assist in balancing taxes between the two former districts, and for capital improvements to the facilities being used. The new board of education will make decisions about how the funds are to be used in the new school district.

Table 7-1: Estimated 14-year Merger Incentive Operating Aid

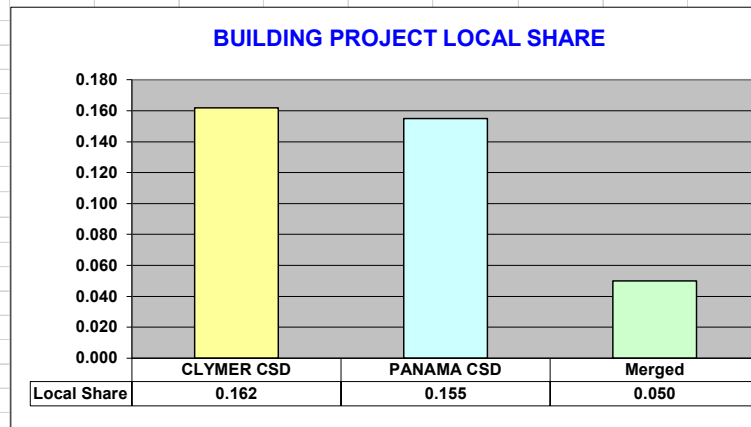
ESTIMATED 14-YEAR MERGER INCENTIVE OPERATING AID									
Merger Year June 30	BASIC Formula Aid 2006-07 COMBINED GEN Reports	Aid%	ESTIMATED Incentive Aid		10%	20%	30%	40%	
1 2019	4,330,289	40%	\$ 1,732,116		\$ 173,212	\$ 346,423	\$ 519,635	\$ 692,846	
2 2020	4,330,289	40%	\$ 1,732,116		173,212	346,423	519,635	692,846	
3 2021	4,330,289	40%	\$ 1,732,116		173,212	346,423	519,635	692,846	
4 2022	4,330,289	40%	\$ 1,732,116		173,212	346,423	519,635	692,846	
5 2023	4,330,289	40%	\$ 1,732,116		173,212	346,423	519,635	692,846	
6 2024	4,330,289	36%	\$ 1,558,904		155,890	311,781	467,671	623,562	
7 2025	4,330,289	32%	\$ 1,385,692		138,569	277,138	415,708	554,277	
8 2026	4,330,289	28%	\$ 1,212,481		121,248	242,496	363,744	484,992	
9 2027	4,330,289	24%	\$ 1,039,269		103,927	207,854	311,781	415,708	
10 2028	4,330,289	20%	\$ 866,058		86,606	173,212	259,817	346,423	
11 2029	4,330,289	16%	\$ 692,846		69,285	138,569	207,854	277,138	
12 2030	4,330,289	12%	\$ 519,635		51,963	103,927	155,890	207,854	
13 2031	4,330,289	8%	\$ 346,423		34,642	69,285	103,927	138,569	
14 2032	4,330,289	4%	\$ 173,212		17,321	34,642	51,963	69,285	
15 2033	4,330,289	0%	\$ -		-	-	-	-	
Total Incentive Aid			\$16,455,098		\$1,645,510	\$3,291,020	\$4,936,529	\$6,582,039	



Table 7-2: State Aid Incentive to Consolidated Districts

**STATE AID INCENTIVE TO CONSOLIDATED DISTRICTS:**

- 1. OPERATING INCENTIVE.** Additional % of 2006-07 GEN (General Formula Aid Calculation) starting at 40% for 5 years, then decreasing by 4% per year for the next 9 years so that year 14 receives no Incentive Merger Aid. *[Ed. Law §3602, 14, c,d,e,f & j]*
- 2. BUILDING INCENTIVE.** Additional 30% of the HIGHEST of the Former School Districts' (Vote Date) Building Aid Ratio, capped at 95% (98%) for any NEW project approved within 10 years of the official date of Reorganization. Remaining Debt of former Districts becomes aided at the Highest (Vote Date) Aid Ratio of the former Districts, but is not eligible for the additional 30%. *[Ed. Law §3602, 14, c (vi)]*



District	2016-17		130%	95.00% Limit	Local Share	
	BLD4 or HNSBAR				Before	Merged
CLYMER CSD	0.838	0.000	1.089	0.950	0.162	0.050
PANAMA CSD	0.845	0.000	1.098	0.950	0.155	
2017-18						
TIER:	Clymer	Panama				
Tier 1 (BLD)	0.803	0.844	(Vote date < 7/1/1998)			
Tier 2 (BLD10)	0.903	0.944	(Vote date ≥ 7/1/1998 and BEFORE 07/01/2000))			
Tier 3 (BLD3)	0.803	0.845	(Vote date ≥ 7/1/2000 and BEFORE 07/01/2005))			
Tier 4 (BLD4)	0.838	0.845	(Vote date ≥ 07/01/2005 - All current projects)			

Clymer additional Aid at Panama Ratios \$175,405

*(Building Aid Ratios calculated on property wealth per pupil compared to state average)*

*(After MERGER there is a 2/3 reduction in the local cost of eligible building projects!)*

The table below demonstrates how the merger incentive aid is calculated, and how the state aid ratio changes.

**Table 7-3: Merger Incentive Calculation**

		GEN Year	2016-17		
		GEN Date	02/02/817	2-Feb-2017	
		District Number:	060701	061601	
<b>GENERAL FORMULA AID OUTPUT REPORT - Merger Incentive</b>		LINE	<b>CLYMER CSD</b>	<b>PANAMA CSD</b>	<b>Combined</b>
<b>PART VI: CALCULATION OF INCENTIVE OPERATING AID FOR REORGANIZED DISTRICTS</b>					
2006-07 SELECTED OPERATING AID (FROZEN 15-FEB- 2007)	75	1,289,182	3,041,107	4,330,289	
2012-13 APPROVED OPERATING EXPENSE (2013-14 AOE ENT 53)	76	7,265,804	9,185,610		
AID LIMIT (.95 * ENT 76)	77	6,902,513	8,726,329		
<b>2011-12 INCENTIVE OPERATING PERCENT</b>	<b>78</b>	<b>0.4000</b>	<b>0.4000</b>		
<b>UNLIMITED INCENTIVE AID (ENT 67 * ENT 70)</b>	<b>79</b>	<b>\$ 515,672</b>	<b>\$ 1,216,442</b>		
AID PLUS UNLIMITED INCENTIVE (ENT 75 + ENT 79)	80	\$ 1,804,854	\$ 4,257,549		
LOSS DUE TO LIMIT (ENT 80 - ENT77, MIN 0)	81	\$ -	\$ -		
<b>2014-15 INCENTIVE OPERATING AID (ENT 79 ENT 81, MIN 0, RND)</b>		<b>\$ 515,672</b>	<b>\$ 1,216,442</b>	<b>\$ 1,732,114</b>	
<b>PART IV: STATE SHARING RATIOS FOR 2011-12 AID CALCULATIONS</b>					
2013 ACTUAL VALUATION	43	\$ 282,469,123	\$ 182,536,072	\$ 465,005,195	
2014-15 TOT WEALTH PUPIL UNITS (TWPU)	44	500	643	1,143	
ACTUAL VALUATION PER TWPU (ENT 43 / ENT 44)	45	\$ 564,938	\$ 283,881	\$ 406,828	
PUPIL WEALTH RATIO (ENT 45 / \$559,300)	46	1.01000	0.50700	0.72700	
PUPIL WEALTH RATIO * .50 (ENT 46 * 0.50)	47	0.50500	0.25300	0.36300	
2011 ADJUSTED GROSS INCOME	48	\$ 50,156,981	\$ 59,861,322	\$ 110,018,303	
ADJUSTED GROSS INCOME / TWPU (ENT 48 / ENT44)	49	\$ 101,479	\$ 88,918	\$ 96,253	
ALTERNATE PUPIL WEALTH RATIO (ENT 49 / \$188,200)	50	0.53900	0.47200	0.51100	
ALTERNATE PUPIL WEALTH RATIO * .50 (ENT 50 * 0.50)	51	0.26900	0.23600	0.25500	
<b>COMBINED WEALTH RATIO (CWR) (ENT 47 + ENT 51)</b>	<b>52</b>	<b>0.774</b>	<b>0.489</b>	<b>0.618</b>	
<b>SELECTED SHARING RATIO:</b>					
CWR * 1.230 (ENT 78 * 1.230)	53	0.95200	0.60100	0.76000	
<b>FORMULA 1 SHARING RATIO (1.370 - ENT 53, MIN 0, MAX .900)</b>	<b>54</b>	<b>0.41800</b>	<b>0.76900</b>	<b>0.61000</b>	
CWR * 0.640 (ENT 52 * .640)	55	0.49500	0.31200	0.39500	
<b>FORMULA 2 SHARING RATIO (1.000 - ENT 55, MIN 0, MAX .900)</b>	<b>56</b>	<b>0.50500</b>	<b>0.68800</b>	<b>0.60500</b>	
CWR * 0.390 (ENT 52 * 0.390)	57	0.30100	0.19000	0.24100	
<b>FORMULA 3 SHARING RATIO (0.800 - ENT 57, MIN 0, MAX .900)</b>	<b>58</b>	<b>0.49900</b>	<b>0.61000</b>	<b>0.55900</b>	
CWR * 0.220 (ENT 52 * 0.220)	59	0.17000	0.10700	0.13500	
<b>FORMULA 4 SHARING RATIO (0.510 - ENT 59, MIN 0, MAX .900)</b>	<b>60</b>	<b>0.34000</b>	<b>0.40300</b>	<b>0.37500</b>	
<b>SELECTED SHARING RATIO</b>					
(HIGHEST OF ENTS 54 ,56, 58 OR 60, MIN 0, MAX .900)	61	<b>0.50500</b>	<b>0.76900</b>	<b>0.61000</b>	

For the past three years Clymer and Panama Central have shared a number of positions including the superintendent, director of curriculum and instruction, director of technology, business official, school psychologist and one clerical position. Based on audited reports, this has reduced the actual expenditures by both districts but showed little difference in the yearly school budgets based on actual cost. Table 7-4 shows the shared positions and the cost shared by Clymer and Panama for 2013-14 and 2016-17.

**Table 7-4: Shared Positions Between Clymer and Panama**

<b>2013-14</b>	<b>Panama Shared Position</b>	<b>Panama pays Clymer</b>	<b>Clymer Shared Position</b>	<b>Clymer pays Panama</b>
<b>Superintendent</b>	\$128,081			\$64,040
<b>68.9%Panama,31.1%Clymer</b>				
<b>Typist 50/50</b>				
<b>Dir. Inst. 50/50</b>				

<b>2013-14</b>	<b>Panama Shared Position</b>	<b>Panama pays Clymer</b>	<b>Clymer Shared Position</b>	<b>Clymer pays Panama</b>
<b>Psychologist 60/40</b>				
<b>Technology Dir 50/50</b>		\$11,891	\$49,046	
<b>Business Official *</b>				
<b>Revenue paid to each District</b>		\$11,891		\$64,040
<b>Totals</b>	\$128,081		\$49,046	
<b>Actual Expense minus Revenue</b>	\$64,041		\$37,155	

<b>2016-17</b>	<b>Panama Shared Position</b>	<b>Panama pays to Clymer</b>	<b>Clymer Shared Position</b>	<b>Clymer pays to Panama</b>
<b>Superintendent 50/50</b>	\$183,535			\$91,767
<b>Typist 50/50</b>	\$40,338			\$20,169
<b>Dir. Inst. 50/50</b>	\$135,391			\$67,695
<b>Psychologist 60/40</b>	\$52,359			\$34,906
<b>Technology Dir 50/50</b>		\$51,119	\$102,238	
<b>Business Official *</b>		\$14,899	\$125,508	
<b>(2.5 months 7-1,9-16)</b>				
<b>Revenue paid to each District</b>		\$66,018		\$214,537
<b>Totals</b>	\$411,623		\$227,746	
<b>Actual Expense minus revenue</b>	\$197,086		\$161,728	

\*Pro-rated 2.5 months, Full time position in Panama the rest of the year.

Each district only spends the amount of money listed for the positions, plus fringe benefits and taxes, travel and conferences, not what is recorded in the school budget documents.

A result that Chapter 97 Law 2011 has had on school districts is that many of them have needed to use fund balance (reserves) to be able to balance their budgets in one or more years. In recent years both Clymer and Panama have eroded fund balances because the revenues available from New York State School Aid, local property taxes, and federal grants are far less than the yearly increases in their expenses. When the fund balance is exhausted, additional program and personnel cuts will be required to balance the budget. When revenues increase by 2-4% in non-election years, and expenses increase 12 – 20% yearly, there are short falls and the fund balance (if available) is needed. In the 2017-18 school budgets, approved by both districts, it is projected that Clymer will need an additional \$836,793, and Panama will need \$602,731 from their reserves (the fund balances) to balance their budgets if they spend what they indicate is needed in the budgets. Table 7-5 will show the 2016-2018 revenues and expenditures.

The consultants have tried to work with audited figures wherever possible rather than using budget numbers only. The team has sought the most accurate accounting of revenues and expenditures to avoid the districts' over-or under-estimates that are a part of the budgeting process. Once figures are audited and reported, we can see an accurate financial report.

We have found in recent years that actual expenses were not as high as the budget projected in both districts, while revenues were fairly accurately projected. The unused balances are added to the fund balance to maintain taxes and help increase the following year's available fund balance. In the 2012-16 NYS Comptroller's Audit Report, it was recommended that both districts reduce their fund balances and commit that money to programs and/or tax reductions. Both districts have addressed their spending and have reduced staff over the years through attrition. If each district wanted to reduce taxes more, then personnel would be excessed, students' course offerings would be reduced, and class sizes would need to increase, which was not what any of the public supports in either district.

When asked what can be done to control spending when expenses continue to exceed revenues, various members of focus groups and the FSC mentioned the following:

- Cut instructional costs
- Cut sports programs

- Consolidate more positions (share jobs as is done now with superintendent, etc.)
- Review current transportation processes, etc.
- Raise taxes
- Use more distance learning (remember that each district has only one Distance Learning classroom, and there are only so many periods in a day when the courses are offered)
- Tighter contract negotiations
- Eliminate all but New York State required subjects
- Negotiate new bond agreements as a new district to reduce the yearly debt service in the district
- “How do you keep running two schools that need capital improvements, according to the 5-year plans?”

**Table 7-5: Clymer and Panama Revenues and Expenditures**

			<b><u>CLYMER</u></b>	
		<b><u>Revenues</u></b>	<b><u>Expenses</u></b>	<b><u>Change</u></b>
<b>2012</b>		9,132,328	9,300,176	(167,848)
<b>2013</b>		9,537,175	9,352,131	185,044
<b>2014</b>		9,819,335	9,915,698	(96,363)
<b>2015</b>		9,950,460	9,430,948	519,512
<b>2016</b>		9,086,160	10,524,441	(1,438,281)
<b>2017</b>	*	9,506,945	10,318,081	(811,136)
<b>2018</b>		10,450,597	11,287,390	(836,793)
			<b><u>PANAMA</u></b>	
		<b><u>Revenues</u></b>	<b><u>Expenses</u></b>	<b><u>Change</u></b>
<b>2012</b>		11,168,222	11,603,210	(434,988)
<b>2013</b>		11,713,163	11,969,456	(256,293)
<b>2014</b>		11,695,170	12,160,787	(465,617)
<b>2015</b>		12,520,160	12,202,418	317,742
<b>2016</b>		13,338,296	12,644,918	693,378
<b>2017</b>	*	13,390,800	12,741,856	648,944
<b>2018</b>		10,218,735	13,739,877	(3,521,142)
<b>2018</b>	**	13,137,146	13,739,877	(602,731)

\*The end of the year figures from each Business Office were used. \*\*Panama penalty was eliminated. Yellow highlight indicates Panama paid the penalty.

During the study, two major financial issues that could affect the merger were addressed. A Building Aid Overpayment of \$518,484 was taken back from Clymer School District’s state aid during 2016-17, which reduced their fund balance.

Panama’s penalty for the late filing of a final capital project expense report was originally \$4.9 million dollars. The penalty has been paid down for the last 5 years from a state grant of

\$500,000 each year from Senator Cathy Young. Currently, the remaining penalty is \$2.9 Million without deducting the 2018 grant of \$500,000 Panama has already received for its 2017-18 payment. By the 2017-18 school year's end, the penalty will have \$2.4M remaining. The NYS Comptroller's Audit of 2012-2016 included a statement about the special grants that the district has received to offset the Panama penalty.

Table 7-6 shows the legislation that will affect how the Panama Central School Board can handle the penalty payment. The Panama Central School Board of Education has not raised any taxes to pay for this penalty since it was imposed in December 2012. With the legislation that Senator Young and Assemblyman Goodell sponsored this spring and that was approved in each house in the NYS Legislature, there could be total relief from the penalty if Governor Cuomo signs their bill to eliminate the penalty. If this does not happen, this study will depend on the premise that the Panama Central Board of Education will create a special reserve for the purpose of paying the penalty during the 2017-18 school year. This reserve will be funded from the current fund balance and the \$500,000 grant for 2018, leaving no penalty if a merger is approved.

The following concerns were raised during the study period by the Feasibility Study Committee members, by the people we interviewed, and by participants in focus groups:

- People are not well informed about the financial condition of the districts.
- Clymer residents do not want to have to pay any part of Panama's penalty.
- Panama residents realize that the penalty could have repercussions on a merger vote.

**Table 7-6: Panama Central School Options for Penalty**

**Option I – Panama Fine Eliminated**

In June 2017, Senator Young and Assembly Goodell introduced and passed Senate bill 6779-S, and Assembly bill 8302-A. Both of these would reduce the Panama penalty to \$0. They both await the Governor's signature, which is not an automatic.

**Option II – Excess Fund Balance Reduction**

In another scenario, for 2018-19, Panama would use part of their fund balance to pay down the fine.

**Option III – Alter Payment Schedule**

Under legislation previously adopted through Senator Young's efforts, Panama would continue the same payment plan as before, using funds provided by Senator Young for the 2017-2018 year. This payment would reduce the penalty to \$2.4 million.

- A. Panama could reduce their fund balance by \$2.4 million during 2017-18 to pay off the remaining penalty.
- B. Panama could budget \$500,000 for each of the next 5 years.
- C. Another possibility is that the district would work with financial planners to secure voter approval to take out a BAN (Bond Anticipation Note) for up to 5 years to establish a repayment of this penalty.

**Option IV – Fund Balance and Pay Down from 2018 - 2024**

Yet another option is that Bill S2009-C, A3009C would have the district pay nothing in 2017-18, but in 2018-19 any monies above the 4% limit in the Panama fund balance at the end of the 2017-18 school year would be paid to the state to reduce a portion of the penalty. The amount Senator Young gives Panama for 2017-18 would be part of the fund balance. The district would then have a yearly repayment plan with the State. The district would have to raise taxes or reduce programs to pay this yearly reoccurring financial obligation. This is the suggested yearly 2019-2024 payment plan called for in this bill:

2018-19 - \$2,339,095;	2019-20 - \$263,037;	2020-21 - \$263,037;
2021-22 - \$263,037;	2022-23 - \$263,037;	2023-24 - \$51,643

Each of the four penalty pay-off options has a related cost projection. These projections are shown below, and each is based on the projections shown in Tables 7-16 – 7-18. Foundation Aid (State Aid) is set at 1.43% based on the information cited earlier in this report. The taxes in each option do not change because the tax increase in each scenario is set at the 2% limit, although this would be lower if the consumer price index grows more slowly, as it has done for several years. The new board of education could increase taxes to offset the rapid decline in fund balance, or they could cut staff and programs.

**Option I- Governor eliminates the Panama penalty:**

District	2019		2020		2021		2022	
	Fund Balance	Taxes	Fund Balance	Taxes	Fund Balance	Taxes	Fund Balance	Taxes
Clymer	(\$18,864)	13.69	(\$1,680,647)	13.85	(3,724,444)	14.01	(5,996,070)	14.17
Panama	\$2,606,212	18.13	\$1,155,963	18.24	(753,383)	18.35	(3,166,158)	18.35
<b>Merged District</b>	<b>\$3,481,022</b>	<b>13.69</b>	<b>\$1,259,178</b>	<b>13.85</b>	<b>(1,631,566)</b>	<b>14.35</b>	<b>(5,251,529)</b>	<b>14.51</b>

**Option II- Panama Pays off the Penalty using excess fund balance before June 30 2018:**

District	2019		2020		2021		2022	
	Fund Balance	Taxes	Fund Balance	Taxes	Fund Balance	Taxes	Fund Balance	Taxes
Clymer	(\$18,864)	13.69	(\$1,680,647)	13.85	(3,724,444)	14.01	(5,996,070)	14.17
Panama	(\$312,199)	18.13	(\$1,762,448)	18.24	(3,671,794)	18.35	(6,084,569)	18.35
<b>Merged District</b>	<b>\$545,290</b>	<b>13.69</b>	<b>(\$1,693,875)</b>	<b>13.85</b>	<b>(4,584,619)</b>	<b>14.35</b>	<b>(8,204,582)</b>	<b>14.51</b>



**Option III- Panama Pays off the Penalty of \$2.4 Million, at \$500,000 for the next 4 years, 5<sup>th</sup> year \$400,000. This is the original agreement establish by Senator Young in 2012-13:**

District	2019		2020		2021		2022	
	Fund Balance	Taxes	Fund Balance	Taxes	Fund Balance	Taxes	Fund Balance	Taxes
Clymer	(\$18,864)	13.69	(\$1,680,647)	13.85	(\$3,724,444)	14.01	(\$5,996,070)	14.17
Panama	\$1,606,212	18.13	(\$344,037)	18.24	(\$2,753,383)	18.35	(\$5,566,158)	18.35
<b>Merged District</b>	<b>\$2,481,022</b>	<b>13.69</b>	<b>(\$240,822)</b>	<b>13.85</b>	<b>(\$3,631,566)</b>	<b>14.35</b>	<b>(\$7,651,529)</b>	<b>14.51</b>

**Option IV –Budget Legislation 2017 -Panama repays the Penalty with Excess Fund Balance above 4% and 5 payments starting in 2019.**

District	2019		2020		2021		2022	
	Fund Balance	Taxes	Fund Balance	Taxes	Fund Balance	Taxes	Fund Balance	Taxes
Clymer	(\$18,864)	13.69	(\$1,680,647)	13.85	(\$3,724,444)	14.01	(\$5,996,070)	14.17
Panama	\$4,080	18.13	(\$1,709,206)	18.24	(\$3,881,589)	18.35	(\$6,557,401)	18.35
<b>Merged District</b>	<b>\$878,890</b>	<b>13.69</b>	<b>(\$1,605,991)</b>	<b>13.85</b>	<b>(\$4,759,772)</b>	<b>14.35</b>	<b>(\$8,642,772)</b>	<b>14.51</b>

The Feasibility Study Committee reviewed the voting history of both districts and the member elections to the board of education. Both districts have community support for the annual school budgets, and for capital improvement votes. Tables 7-7 and 7 – 8 below highlight the past ten years of voting in Clymer and then in Panama, the consistency of positive votes for the budget, and they list board members elected.

**Table 7-7: Clymer Central Budget and Board Members**

**Budget Vote**

**Bus Vote**

<b>Budget Year</b>	<b>Yes</b>	<b>No</b>	<b>% of Yes</b>	<b>% of No</b>	<b>Board Member</b>	<b>Vote</b>	<b>Yes</b>	<b>NO</b>
<b>2017</b>	<b>79</b>	<b>19</b>	<b>81%</b>	<b>19%</b>	<b>Mike Schenck</b>	<b>94</b>	<b>81</b>	<b>18</b>
<b>2016</b>	<b>73</b>	<b>11</b>	<b>87%</b>	<b>13%</b>	<b>Edward Mulkearn</b>	<b>72</b>	<b>74</b>	<b>10</b>
<b>Budget Year</b>	<b>Yes</b>	<b>No</b>	<b>% of Yes</b>	<b>% of No</b>	<b>Board Member</b>	<b>Vote</b>	<b>Yes</b>	<b>NO</b>
<b>2015</b>	<b>104</b>	<b>26</b>	<b>80%</b>	<b>20%</b>	<b>Amanda Stapels</b>	<b>121</b>	<b>101</b>	<b>26</b>
<b>2014</b>	<b>201</b>	<b>71</b>	<b>74%</b>	<b>26%</b>	<b>Nancy Westerburg</b>	<b>152</b>	<b>201</b>	<b>71</b>
					<b>Willowe Neckers</b>	<b>157</b>		
<b>2013</b>	<b>93</b>	<b>21</b>	<b>82%</b>	<b>18%</b>	<b>Norman Upperman</b>	<b>94</b>	<b>93</b>	<b>21</b>
<b>2012</b>	<b>117</b>	<b>14</b>	<b>89%</b>	<b>11%</b>	<b>Mike Schenck</b>	<b>118</b>	<b>107</b>	<b>18</b>
<b>2011</b>	<b>144</b>	<b>32</b>	<b>82%</b>	<b>18%</b>	<b>Edward Mulkearn</b>	<b>156</b>	<b>147</b>	<b>27</b>
<b>2010</b>	<b>160</b>	<b>35</b>	<b>82%</b>	<b>18%</b>	<b>Linda Bemis</b>	<b>162</b>	<b>154</b>	<b>37</b>
					<b>Laura Farber</b>	<b>1</b>		
					<b>Erica Harvey</b>	<b>1</b>		

<b>2009</b>	<b>140</b>	<b>21</b>	<b>87%</b>	<b>13%</b>	<b>Nancy Westerburg</b>	<b>141</b>	<b>130</b>	<b>21</b>
					<b>Howard McMullin</b>	<b>1</b>		
					<b>Brent Deuink</b>	<b>1</b>		
<b>2008</b>								
<b>2007</b>	<b>271</b>	<b>115</b>	<b>70%</b>	<b>30%</b>	<b>Mike Schenck</b>	<b>304</b>	<b>273</b>	<b>85</b>

**Table 7-8: Panama Central Budget and Board Members**

BUDGET YEAR	AMOUNT	REGISTERED VOTERS	BUDGET VOTE	
			YES	NO
2016-2017	13,151,863	123	104	19
2015-2016	12,758,023	146	115	31
2014-2015	12,489,356	142	118	24
2013-2014	\$12,198,067	167	127	40
2012-2013	\$11,998,913	158	136	20
2011-2012	\$11,818,962	199	161	38
2010-2011	\$12,272,566	384	213	169
2009-2010	\$11,973,010	561	331	194
2008-2009	\$12,197,042	494	261	228
2007-2008	\$11,907,232	215	136	73
2006-2007	\$11,259,591	282	184	96

**Panama Candidates and Votes**

YEAR	CANDIDATES	ACTUAL VOTES	NUMBER OF VOTERS
2017-2018	Dawn Brink - Elected 5 yr. (2021)	135	167
	Jerry Ireland (Write in)	1	
	Trump (Write in)	1	
2015-2016	James Mistretta - Elected 5 yr. (2020)	124	146
	Jerry Ireland (Write in)	1	
2014-2015	Carrie Munsee - Elected 5 yr. (2019)	119	142
	Peter Komarek - Elected 5 yr. (2019)	119	
2013-2014	Robert Delahoy - Elected 5 yr. (2018)	139	167
	Gregory Hudson - Elected 5 yr. (2018)	135	
2012-2013	Julie Turcotte - Elected 5 yr. (2017)	137	158
	Jeffrey Ireland (Write in)	1	

YEAR	CANDIDATES	ACTUAL VOTES	NUMBER OF VOTERS
2011-2012	Donald Butler - Elected 5 yr. (2016)	164	199
2010-2011	John Brown - Elected 5 yr. (2015) Julie Turcotte - Elected 2 yr. (2012)	265 245	384
2009-2010	Eric Fransen - Elected 5 yr. (2014) Carrie Munsee - Elected 5 yr. (2014) Donald Butler - Elected 2 yr. (2011) Stacey Curry Joseph Osborne Thomas Warner Todd Conklin	247 246 244 239 218 138 135	561
2008-2009	Robert Delahoy - Elected 5 yr. (2013)	331	494
	Gregory Hudson - Elected 5 yr. (2013) Peter Komarek - Elected 1 yr. (2009) Thomas Warner Roberta Caswell	262 231 219 215	
2007-2008	Lyle Jensen - Elected (2012)	157	215
2006-2007	David Waller – Elected	226	282
write-in	Mark Stow – Elected	94	
write-in	Eric Franzen	2	
write-in	Jim Redmond	1	
write-in	Charles Homan	1	
write-in	Eric Franzen	1	

## Tax Rates

Tax rate increases in these two districts have been held at zero or at a small percentage increase in rates for the last five years. By not using the taxable limits set by Chapter 97 Laws 2011 - Tax Cap, the district is now limited in its full ability to raise taxes to provide the educational programs needed. The Clymer residents were loud and clear that they wanted lower taxes if a merger happens. Panama residents also wanted lower taxes. Clymer focus group participants commented on the tax benefit for Panama if there is to be a merger as theirs will be lower once taxes are equalized as they are in a merger. Clymer's would stay the same if a merger occurred through the necessary tax equalization process. On Table 7-9 below are the current and past tax rates.

**Table 7-9: Current and Past Tax Rates**

Clymer School District				Panama School District			
Years	Actual Tax Rate	Dollar Changes	Percent Changes	Years	Actual Tax Rate	Dollar Changes	Percent Changes
2016-2017	\$ 13.55	\$ 0.43	3%	2016-2017	\$ 18.24	\$ (0.88)	-4.6%
2015-2016	\$ 13.12	\$ (0.930)	-7%	2015-2016	\$ 19.12	\$ 0.24	1.3%
2014-2015	\$ 14.05	\$ -	0%	2014-2015	\$ 18.88	\$ (0.08)	-0.4%
2013-2014	\$ 14.05	\$ 0.26	2%	2013-2014	\$ 18.96	\$ (0.44)	-2.3%
2012-2013	\$ 13.79	\$ 0.14	1%	2012-2013	\$ 19.40	\$ (0.06)	-0.3%
2011-2012	\$ 13.65	\$ (0.16)	-1%	2011-2012	\$ 19.46	\$ (0.09)	-0.5%
2010-2011	\$ 13.81	\$ (0.18)	-1%	2010-2011	\$ 19.55	\$ 0.17	0.9%
2009-2010	\$ 13.99	\$ (1.22)	-8%	2009-2010	\$ 19.38	\$ (0.73)	-3.6%
2008-2009	\$ 15.21	\$ 0.30	2%	2008-2009	\$ 20.11	\$ (0.79)	-3.8%
2007-2008	\$ 14.91	\$ 1.31	10%	2007-2008	\$ 20.90	\$ (1.49)	-6.7%
2006-2007	\$ 13.60	\$ (1.05)	-7%	2006-2007	\$ 22.39	\$ 2.95	15.2%
<b>Average Tax over 10 years \$ 14.06</b>				<b>Average Tax over 10 years \$ 19.73</b>			

Property values in the Clymer school district are over \$114 million dollars higher than they are in Panama. In Clymer, 2017 property values were \$303,813,042 compared to Panama's \$189,981,267. The higher wealth of property allows a school district to raise more tax dollars at a lower tax rate per thousand. Clymer's tax levy (warrant) is \$4,116,464 at a tax rate per thousand dollars of \$13.55. Panama's tax levy is \$3,464,980 at a tax rate per thousand dollars of \$18.24. Comparing a \$100,000 house in both districts, a Clymer resident would pay \$1,355 for school taxes, and a Panama resident would pay \$1,824 for the same value home. In the above tax comparison, the true tax rate was used for the 2017 school year, and no Star deductions or any others were added or deducted.

Usually, the property owners in a wealthier district pay a larger percentage of the overall school budget than in a poorer district. Poorer districts usually will receive more state aid yearly in comparison to the taxes collected in the district. This is true in Clymer and Panama.

Below is Table 7-10 which shows property values in Clymer and Panama over the last 5 years. Notice the yearly increases and decreases. Panama has seen slow and steady growth in property values. Clymer had a large increase two years ago, and then a slight decline. Remember if there is a decrease in the value, everyone pays more. When there is an increase in property values, taxes can be lowered or kept the same. Usually increases in school budgets absorb the new assessment values as property values increase.

**Table 7-10: Changes in Property Values 2015-2019\***

<b>Year</b>	<b>Clymer Property Value</b>	<b>Changes from previous year</b>	<b>Panama Property Value</b>	<b>Changes from previous year</b>
<b>2015</b>	\$287,808,714	\$5,339,591	\$183,284,143	\$748,071
<b>2016</b>	\$312,553,032	\$24,744,318	\$183,739,445	\$155,302
<b>2017</b>	\$303,813,042	<b>-\$8,739,990</b>	\$189,981,267	\$6,241,822
<b>2018</b>	\$303,828,316	\$15,274	\$192,330,351	\$2,349,084
<b>2019*</b>	\$306,351,908	\$2,523,592	\$194,962,371	\$2,632,020

\*2019 is estimated based on average changes over 5 years. This data was received from school business offices and audits.

Below are two examples of projected taxes showing first no merger, and then the use of incentive aid to equalize taxes if the two-districts merge. The first projection uses \$883,379 (51%) from incentive aid and the second projection uses \$692,846 (40%) from incentive aid, which is ONLY in the MERGED DISTRICT COLUMN. Both projections are for 2019.

**Table 7-11: Projected Tax Levy 2019 Using 51% Incentive Aid**

<b>Towns</b>	<b>Clymer</b>	<b>Panama</b>	<b>Merged</b>
Tax Levy	<b>\$4,194,178</b>	<b>3,534,280</b>	<b>6,928,962</b>
Levy/Enrolled Pupil	<b>\$9,489</b>	<b>\$7,488</b>	<b>7,489</b>
Clymer	\$13.69		\$13.65
French Creek	\$13.69		\$13.65
Mina	\$13.69		\$13.65
Busti		\$18.13	\$13.65
Harmony		\$19.08	\$12.97
North Harmony		\$18.22	\$13.59
Sherman	\$13.69	\$18.13	\$13.65
<b>FULL VALUE</b>	<b>\$13.69</b>	<b>\$18.13</b>	<b>\$13.65</b>

Incentive aid for the first 5 years of the merger is \$1,732,116 each year. \$866,058 (51%) of this aid has been added to the tax warrant or levy for 2019 and 2020, and incentive aid of \$692,846 (40%) has been added to the warrant or levy for 2021 and 2022. The remaining incentive aid each year can be used for student programs or capital improvements. The board of education can adjust these percentages each year. After the first 5 years, the incentive aid is reduced by 4% each year of the remaining 9 years.



Below are projected taxes if the two-districts merge and if \$692,846 (40%) of incentive aid is used.

**Table 7-12: Projected Levy 2019 Using 40% Incentive Aid**

<b>Towns</b>	<b>Clymer</b>	<b>Panama</b>	<b>Merged</b>
<b>Tax Levy:</b>	<b>4,194,178</b>	<b>3,534,280</b>	<b>7,035,611</b>
<b>Levy/Enrolled Pupil</b>	<b>\$9,489</b>	<b>\$7,488</b>	<b>\$7,698</b>
<b>Tax Rate:</b>			
Clymer	\$13.69		\$14.03
French Creek	\$13.69		\$14.03
Mina	\$13.69		\$14.03
Busti		\$18.13	\$14.03
Harmony		\$19.08	\$13.33
North Harmony		\$18.22	\$13.96
Sherman	\$13.69	\$18.13	\$14.03
<b>FULL VALUE</b>	<b>\$13.69</b>	<b>\$18.13</b>	<b>\$14.03</b>

Projected True Tax Rates for 2019-20 based on the projected budgets on Table 7-11 below. Incentive aid was used to decrease the warrant by 51% in the years 2019 -2020, and 40% in 2021-2022.

**Table 7-13: Projected True Tax Rates for 2017 – 2022**

<b>Year</b>	<b>Clymer True Tax Rate</b>	<b>Panama True Tax Rate</b>	<b>Merged District True Tax Rate</b>	<b>Incentive Aid Used</b>
<b>2017</b>	\$13.55	\$18.24	\$0	0%
<b>2018</b>	\$13.80	\$18.02	\$0	0%
<b>2019</b>	\$13.69	\$18.13	\$13.65	51%
<b>2020</b>	\$14.13	\$18.24	\$13.99	51%
<b>2021</b>	\$14.29	\$18.35	\$14.52	40%
<b>2022</b>	\$14.46	\$18.45	\$14.69	40%

The above table shows the tax discrepancies between the two districts. It also has to be pointed out that if the two districts continue to spend yearly as their budgets indicate they will, and if they continue to use Fund Balances to preserve a zero-tax increase, both will be out of fund balances within the next 3 – 5 years. Both districts need to consider what reductions can be implemented immediately if the merger is not passed. Both communities will have to support tax increases at high single or low double-digit numbers to maintain the current programs. A one

(1) percent tax increase raises \$41,941 for Clymer and \$ 35,342 for Panama, not much when compared to expenditures that exceed revenues.

The consultant study team heard many opinions about taxes and budgets during the time spent in focus group meetings and with the Feasibility Study Committee members. It is evident that some statements made by residents about the merger are factual, and many others are hearsay or simply not true. It would behoove all voters in both communities to try to understand the financial condition of the districts so that a reasoned decision can be made about this merger.

In this chapter, audited financial figures were used for the years 2014-15 and 2015 -16. For school year 2016-17, figures were supplied by business officials at the end of the current school year to help make the projections as accurate as possible, based upon spending practices over the past five years. Therefore, the projections are based on spending trends which have been identified in this chapter. These projections are as accurate as humanly possible, based on the information supplied to the consultants. Budgeted figures can be misleading when making projections, so that is why only audited figures and those supplied by the business offices have been used.

**Table 7-14: 2017-2018 State Aid Projections\***

<b>2017-18 STATE AID PROJECTIONS</b>						
2016-17 AND 2017-18 AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER AIDS						
DISTRICT CODE:	60701			61601		
DISTRICT NAME:	<b>CLYMER</b>			<b>PANAMA</b>		
	<b>2016-17</b>	<b>CHANGE</b>	<b>2017-18</b>	<b>2016-17</b>	<b>CHANGE</b>	<b>2017-18</b>
FOUNDATION AID	3,586,756	129,212	3,715,968	6,092,443	204,096	6,296,539
FULL DAY K CONVERSION	-	-	-	-	-	-
UNIVERSAL PRE-KINDERGARTEN	55,400	1,036	56,436	75,361	1,739	77,100
BOCES	241,293	95,892	337,185	577,700	78,496	656,196
SPECIAL SERVICES	-	-	-	-	-	-
HIGH COST EXCESS COST	639	25,113	25,752	58,014	(7,039)	50,975
PRIVATE EXCESS COST	-	-	-	27,194	2,283	29,477
HARDWARE & TECHNOLOGY	6,850	1,003	7,853	8,947	(239)	8,708
SOFTWARE, LIBRARY, TEXTBOOK	40,831	5,480	46,311	38,166	(301)	37,865
TRANSPORTATION INCL SUMMER	282,851	63,271	346,122	390,183	33,891	424,074
<b>BUILDING + BLDG REORG INCENT</b>	<b>1,299,225</b>	<b>6,256</b>	<b>1,305,481</b>	<b>1,770,912</b>	<b>4,503</b>	<b>1,775,415</b>
OPERATING REORG INCENTIVE	-	-	-	-	-	-
CHARTER SCHOOL TRANSITIONAL	-	-	-	-	-	-
ACADEMIC ENHANCEMENT	-	-	-	-	-	-
HIGH TAX AID	111,903	-	111,903	-	-	-
SUPPLEMENTAL PUB EXCESS COST	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,625,748</b>	<b>\$ 327,263</b>	<b>\$ 5,953,011</b>	<b>\$ 9,038,920</b>	<b>\$ 317,429</b>	<b>\$ 9,356,349</b>

\* Explanation from SED's Office of State Aid about actual new state aid to be received is below.

### Clymer and Panama GAP Elimination Adjustment Explanation and Future State Aid Figures

In 2009-10 the state aid that was due to school districts was reduced based on a formula, known as Deficit Reduction Assessment (*DRA*) for 2009-10. Simultaneously, the governor and legislature froze Foundation Aid, the largest education aid category, at 2008-09 levels. Districts were allowed to use Federal stimulus funds to off-set the state aid losses.

For the 2009-10 school year, the DRA reduced education aid to schools statewide by \$1.6 billion. Fortunately, the financial blow to school districts was partially offset by the influx of federal dollars through the State Fiscal Stabilization Fund of the American Recovery and Reinvestment Act (ARRA) of 2009. In subsequent years, state leaders continued the DRA (renamed the GEA – Gap Elimination Aid) in the 2010 State Budget, to fill the state's deficit at the expense of local school districts (-37%). For the next several years, school districts faced frozen and/or reduced state aid allocations, decreased further by the annual GEA cut. To make

matters worse, no supplemental federal funding was available by the end of the 2011-12 school year.

Districts could no longer mitigate some of the state aid loss with the federal ARRA funding and the 2010 Educational Jobs Fund (which was available to districts for two years). Since the GEA's inception, school districts have lost more than \$8 billion in GEA state aid cuts. By also enacting the tax levy limit (popularly known as the property tax cap) in 2011, the state also limited districts' ability to raise local revenue. Since state aid and local property taxes are the primary sources of revenue for school districts, districts have been forced to make difficult choices to balance their budgets with reduced revenue. The degree of GEA impact varies among districts depending on distribution of GEA, distribution of GEA reduction and ability to raise local revenue.

Based on the 2016 legislation that was passed, all funds reduced since 2008 were to be replenished to the amount that districts were owed.

The GEA adjustment and Foundation Aid increases were hard for administrators (not saying how hard it was for the public) to understand the increases or adjustments. Reviewing Clymer and Panama Foundation Aid, State Aid and GEA funding since 2012, on the next page is hard to show how much was taken from each aid category, when all aid areas were adjusted during this time.

Considering State Aid for these two districts at 4.5% increases is high anyway, even considering GEA restorations (4.22% and 4.43% for Panama and Clymer, respectively), but once those are off the table, you're looking at increases that look like they'll be much lower (1.43% and 1.80% as the five-year averages for the last five-year period).

This is basically the flat rate increases the legislature would enact for districts that are fully funded per Foundation Aid, which is the case for both districts. Obviously, the next five years would look very different trended off of 1.43% rather than 4.22% growth for Panama or 1.80% than 4.03% for Clymer – and both much worse than 4.5%. These figures have been provided by the NYSED. See Table at the end of this discussion.

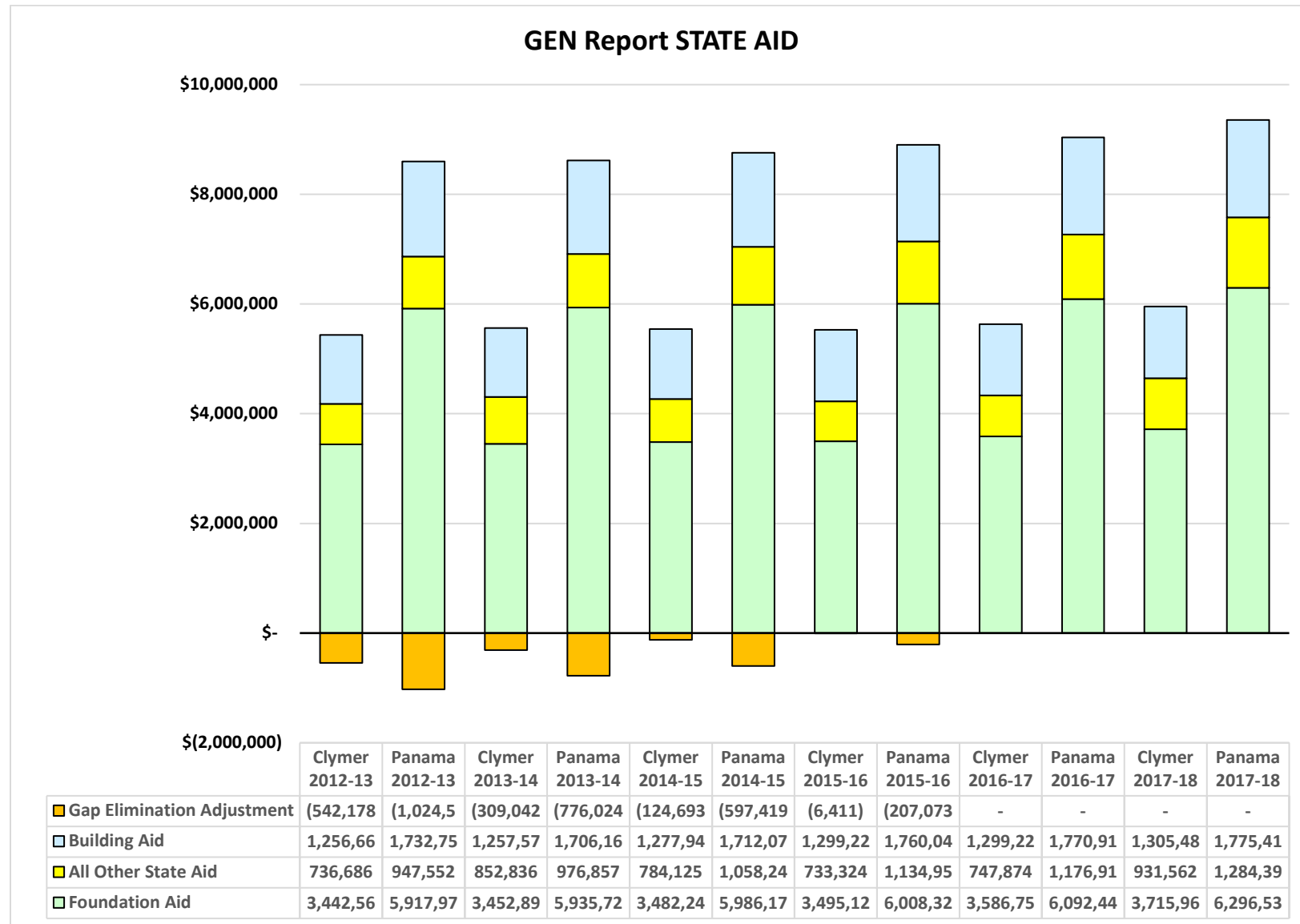
Basing aid growth expectations on a period with GEA restorations will not be accurate for two districts essentially on foundation aid hold harmless. Panama's 5-year change in aid was

4.22% for the years 2012-13 to 2017-18, but only 1.43% excluding GEA restorations. Clymer was 4.03% and 1.80% over the same period.

(PLEASE NOTE that the information above and below was provided by NYSED. Panama's data below precedes Clymer's.)

<b>Panama</b>						
<b>YEAR</b>	<b>GEA</b>	<b>Total Aid</b>	<b>% Change Total Aid</b>	<b>% Change w/o GEA</b>	<b>5 Year Avg % Change</b>	<b>5 Year Avg % Change w/o GEA</b>
2017-18	-	9,356,349	1.46%	1.46%	4.22%	1.43%
2016-17	-	9,221,494	6.10%	3.72%	4.43%	1.06%
2015-16	(207,073)	8,691,022	5.80%	1.05%	0.56%	-1.10%
2014-15	(597,419)	8,214,327	4.14%	1.88%		
2013-14	(776,024)	7,887,516	2.09%	-1.82%		
2012-13	(1,078,547)	7,725,675	2.35%	-0.21%		
2011-12	(1,272,118)	7,547,961	-10.70%	-6.44%		
2010-11*	(911,308)	8,452,800				
<b>Clymer</b>						
<b>YEAR</b>	<b>GEA</b>	<b>Total Aid</b>	<b>% Change Total Aid</b>	<b>% Change w/o GEA</b>	<b>5 Year Avg % Change</b>	<b>5 Year Avg % Change w/o GEA</b>
2017-18	-	5,953,011	3.92%	3.92%	4.03%	1.80%
2016-17	-	5,728,497	0.91%	0.80%	3.18%	0.52%
2015-16	(6,411)	5,676,745	2.06%	-0.06%	0.75%	-1.01%
2014-15	(124,693)	5,562,066	5.33%	1.84%		
2013-14	(309,042)	5,280,535	6.60%	1.69%		
2012-13	(552,386)	4,953,662	0.23%	-1.91%		
2011-12	(658,407)	4,942,158	-9.69%	-6.58%		
2010-11*	(488,205)	5,472,269				
*Data from SR0927 as of 8/24/10, run did not include base year data						

**Table 7-15: Gen Report State Aid Graph**



**Table 7-16: Gen Report State Aid Spreadsheet**

GEN Report STATE AID		GEN REPORT		GEN REPORT		GEN REPORT		GEN REPORT		GEN REPORT		Projected	
		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18	
		Clymer	Panama	Clymer	Panama	Clymer	Panama	Clymer	Panama	Clymer	Panama	Clymer	Panama
Foundation Adi	1	3,442,566	5,917,973	3,452,893	5,935,726	3,482,242	5,986,179	3,495,126	6,008,327	3,586,756	6,092,443	3,715,968	6,296,539
Public Excess Cost Aid Set-Aside	2	(386,134)	(823,773)	(394,178)	(840,935)	(399,876)	(853,091)	(406,245)	(866,678)	(406,915)	(868,108)		
Deduct for Local Share Certain Students	3	(768)	(782)	(180)	(3,752)	-		(8,751)	(283)	(9,654)	-		
High Tax Aid	5	103,160		111,903	-	111,903		111,903	-	111,903	-	111,903	
Building Aid	7A	1,256,663	1,732,755	1,257,570	1,706,160	1,277,944	1,712,072	1,299,225	1,760,045	1,299,225	1,770,912	1,305,481	1,775,415
Transportation Aid	11	314,852	370,593	341,335	395,763	318,549	397,008	249,961	423,558	282,851	390,153	346,122	424,074
EXCEL Overpayment correction	23	(35,394)	-										
TOTAL CALCUATED GENERAL AIDS	24	4,694,945	7,196,766	4,769,343	7,192,962	4,790,762	7,242,168	4,741,219	7,324,969	4,864,166	7,385,400	5,479,474	8,496,028
Gap Elimination Adjustment	26	(542,178)	(1,024,537)	(309,042)	(776,024)	(124,693)	(597,419)	(6,411)	(207,073)				
Excess Costs Aid	127	400,291	896,091	430,504	915,628	423,735	943,046	439,199	967,735	424,782	953,316	25,752	50,975
Private Excess Cost												-	29,477
Textbook Aid	131	30,465	30,989	29,883	30,603	29,650	29,242	29,591	28,718	30,523	27,902		
Computer Software Aid	132	7,865	8,120	7,955	8,135	7,820	7,745	7,775	7,550	6,990	7,326	46,311	37,865
Library Materials Aid	133	3,281	2,213	3,318	3,319	3,262	3,231	3,243	3,150	3,318	2,938		
Computer Hardware and Tech.	134	7,280	10,533	7,222	10,145	6,860	9,659	6,770	9,294	6,850	8,947	7,853	8,708
Universal Pre-K	135	53,262	74,225	54,799	72,786	55,863	75,436	55,555	74,179	55,400	75,361	56,436	77,100
BOCES Aid	137	238,526	379,343	260,275	385,165	226,359	445,972	244,323	487,731	241,826	579,076	337,185	656,196
<b>TOTAL STATE AID</b>	<b>138</b>	<b>4,893,737</b>	<b>7,573,743</b>	<b>5,254,257</b>	<b>7,842,719</b>	<b>5,419,618</b>	<b>8,159,080</b>	<b>5,521,264</b>	<b>8,696,253</b>	<b>5,633,855</b>	<b>9,040,266</b>	<b>5,953,011</b>	<b>9,356,349</b>

On Table 7-15, bar graph of Gen Report State Aid, and 7-16, the actual figures from the New York State Gen Report on State Aid are shown. Each district has received small increases in State Aid for the past few years. Midway down the chart the reader will find the row labeled Gap Elimination Adjustment (GEA), which was part of the state financial adjustment plan for schools starting in 2012. Many school districts in 2012-13 received less state aid money than in 2008. In 2012, Clymer's GEA reduction was (-\$542,178) and Panama's was (-\$1,024,537) from their state aid package shown on Table 7-16. The reduction continued until 2016-17, when the Legislature and Governor agree to restore school aid back to school districts. As shown 2016-17 on Table 7-16, no reduction is taken from the state aid package, but no new money was added for the years of the deductions.

The green bars on Table 7-15 show that foundation aid for both districts shows little growth. Foundation aid is generated by increases in student population in a school district. When enrollment decreases over a few years, hold harmless legislation applies, which means that a district's foundation aid will not be reduced.

Based on the Gen report (a yearly state aid report of revenues), and enrollment projections for each district, the consultants have adjusted the state aid growth yearly to 1.43% per year. All Tables with state aid growth in this section will reflect this change to 1.43%. This percentage figure was generated by the Office of State Aid in the New York State Education Department.

The revenue comparison using 2017 closing figures from the business offices for both Clymer and Panama shows the repayment of building aid back to SED for Clymer and Panama. Panama reports the \$500,000 grant from Senator Young as a revenue.

For the purpose of this report, some assumptions must be made about Panama's penalty. IF the Governor does not sign the legislation eliminating the penalty, the consulting team would recommend that Panama establish a reserve for repayment of the penalty by the end of the 2017-18 school year. The amount of \$2,918,411 would have to be deducted from the 2018 budget if Panama must pay the penalty all at once. This will change the fund balance picture for Panama for 2019.

The expenditures for 2017 and 2018 show that the costs for Instructional Services, General Support and Employee Benefits increase over \$681,000 for Clymer and over \$1,000,000 for Panama. Comparing expenses to revenues in the 2018 budget, Clymer has projected over spending by \$836,793 and Panama would over spend by \$500,000 or \$3,514,250 if the board paid off the penalty to New York State all at once.



**Table 7-17: Budget 2017-19 for Clymer, Panama, Merged District, Penalty Paid**

This projection assumes that Panama paid the penalty imposed by NYSED.

Statement of Revenues, Expenditures and Change in Fund Balance				Panama paid the Penalty										
Tax Levy Totals				\$ 4,116,464	\$ 3,464,980	\$ 4,111,939	\$ 3,464,980	Applied	Applied	Applied				
General Fund		Est. Actual'17	9/6/2017	BUDGET 2018			%	%	%	PROJECTED 2019				
Fiscal Year Ending June 30:				Clymer	Panama	Clymer	Panama	Clymer	Panama	Merged	Clymer	Panama	Combined	
REVENUES:								2.00%	2.00%	2.00%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	
Real Property Taxes Less STAR				4,116,464	2,721,830	4,111,939	3,464,980	Tax Sch.	Tax Sch.		4,194,178	3,534,280	6,845,078	
STAR Portion of Levy					732,350									
Levy including STAR				4,116,464	3,454,180	4,111,939	3,464,980				4,194,178	3,534,280	6,845,078	
Other Tax Items				21,400	14,391	21,400	11,510	0.0%	0.0%	0.0%	21,400	11,510	32,910	
Charges for Services				162,000	87,132	158,000	52,000	0.0%	0.0%	0.0%	158,000	52,000	210,000	
Use of Money and Property				2,000	95	200	500	0.0%	0.0%	0.0%	200	500	700	
Miscellaneous				193,016	355,495	125,131	244,566	0.0%	0.0%	0.0%	125,131	244,566	369,697	
Sale of Property/Comp. for Loss					7,331	-								
State Aid				3,807,039	7,194,023	4,584,446	7,580,934	1.43%	1.43%	1.43%	4,650,004	7,689,341	12,339,345	
Building Aid				1,299,225	1,770,912	1,305,481	1,775,415	BA Sch.	BA Sch.		1,299,225	1,753,449	3,052,674	
State Aid Overpayment				(518,484)			(2,918,411)						-	
Fine Correction													-	
Clymer Build. Aid Increase													33,101	
Incentive Operating Aid													1,732,116	
Federal Aid				3,500	7,241	8,000	7,241	0.0%	0.0%					
Other (Legislative Grant)				420,785	500,000	136,000	??							
Total Revenues:				9,506,945	13,390,800	10,450,597	10,218,735	Σ↑	Σ↑		10,448,137	13,285,645	24,615,620	
State Aid/Enrolled Pupil				\$11,373	\$18,834	\$13,266	\$20,208				\$13,460	\$20,006	\$18,772	
Property Tax/Enrolled Pupil				\$9,168	\$5,718	\$9,261	\$7,484				\$9,489	\$7,488	\$7,489	
Aid+Tax/Pupil				\$20,541	\$24,552	\$22,527	\$27,692				\$22,949	\$27,494	\$26,261	
					(52,504)									
					13,338,296									
EXPENDITURES:				Clymer	Panama	Clymer	Panama	Clymer	Panama	Merged	Clymer	Panama	Combined	
General Support				1,269,997	1,475,837	1,523,961	1,854,176	5.5%	5.5%	5.5%	1,607,779	1,956,156	3,563,935	
Instruction				4,777,070	6,080,522	4,980,567	6,265,725	4.3%	3.1%	3.7%	5,196,517	6,460,982	11,665,335	
Pupil Transportation				408,944	653,039	442,625	695,794	8.0%	8.0%	8.0%	478,035	751,458	1,229,493	
Community Service				5,900	20,712	7,100	19,350	0.0%	0.0%	0.0%	7,100	19,350	26,450	
Census -				-				0.0%	0.0%	0.0%	-	-	-	
Employee Benefits				2,547,393	2,506,941	2,771,178	2,903,357	6.1%	9.7%	7.9%	2,940,039	3,183,579	6,121,266	
Debt Service				1,515,137	1,997,772	1,561,959	2,001,475	DS Sch.	DS Sch.		1,545,676	1,962,041	3,507,717	
Transfers & Adjustments				(206,360)	7,033				0.0%					-
Total Expenditures:				10,318,081	12,741,856	11,287,390	13,739,877	Σ↑	Σ↑		11,775,145	14,333,565	26,114,195	
Enrollment:				449	476	444	463				442	472	914	
Expense/Enrolled Pupil				\$22,980	\$26,769	\$25,422	\$29,676				\$26,641	\$30,368	\$28,571	
Excess (Deficit) Revenues Over Expenditures				(811,136)	648,944	(836,793)	(3,521,142)				(1,327,008)	(1,047,919)	(1,498,575)	
Fund Balances Beg. Of Fiscal Year				2,929,942	3,564,707	2,118,806	4,213,651				1,282,013	692,509	1,974,522	
Fund Balances End of Fiscal Year				2,118,806	4,213,651	1,282,013	692,509				(44,995)	(355,410)	475,947	

Below on the next few tables, revenues, expenses and use of fund balances are displayed. The years 2019-2022 are projections using the 2017 figures and maintaining a 2% tax levy limit increase, state aid at 1.43% each year and increased expenses based on an average of the past 5 years' audited expenditures. (Increases are added each year for General support 5.5%, Instruction 3.9%, Transportation 8%, Benefits 7.8%). We know that the Panama penalty - if paid by the reserve - will have a negative effect on Panama's future fund balances.

The next two tables show projections based on the 2017 -18 unaudited closing figures from the school budget. The projections for the 2019-2022 budgets do not include any staff reductions or closing of facilities. They illustrate the accelerating expenditures and the lack of revenues by both districts. Both districts' fund balances will be at zero within the next few years.

**Table 7-18: Budgets 2017-18, 2018-19 – Penalty Eliminated**

This projection assumes that the penalty was eliminated by NYS.

Statement of Revenues, Expenditures and Change in Fund Balance					Penalty Eliminated												
Tax Levy Totals					\$	4,116,464	\$	3,464,980	\$	4,111,939	\$	3,464,980	Applied	Applied	Applied		
General Fund					Est. Actual'17	9/6/2017	BUDGET 2018					%	%	%	PROJECTED 2019		
Fiscal Year Ending June 30:					Clymer	Panama	Clymer	Panama	Clymer	Panama	Merged	Clymer	Panama	Combined			
REVENUES:									2.00%	2.00%	2.00%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%			
Real Property Taxes Less STAR					4,116,464	2,721,830	4,111,939	3,464,980	Tax Sch.	Tax Sch.		4,194,178	3,534,280	6,845,078			
STAR Portion of Levy						732,350											
Levy including STAR					4,116,464	3,454,180	4,111,939	3,464,980				4,194,178	3,534,280	6,845,078			
Other Tax Items					21,400	14,391	21,400	11,510	0.0%	0.0%	0.0%	21,400	11,510	32,910			
Charges for Services					162,000	87,132	158,000	52,000	0.0%	0.0%	0.0%	158,000	52,000	210,000			
Use of Money and Property					2,000	95	200	500	0.0%	0.0%	0.0%	200	500	700			
Miscellaneous					193,016	355,495	125,131	244,566	0.0%	0.0%	0.0%	125,131	244,566	369,697			
Sale of Property/Comp. for Loss						7,331	-										
State Aid					3,807,039	7,194,023	4,584,446	7,580,934	1.43%	1.43%	1.43%	4,650,004	7,689,341	12,339,345			
Building Aid					1,299,225	1,770,912	1,305,481	1,775,415	BA Sch.	BA Sch.		1,299,225	1,753,449	3,052,674			
State Aid Overpayment					(518,484)												
Fine Correction																	
Clymer Build. Aid Increase																	33,101
Incentive Operating Aid																	1,732,116
Federal Aid					3,500	7,241	8,000	7,241	0.0%	0.0%							
Other (Legislative Grant)					420,785	500,000	136,000	??									
Total Revenues:					9,506,945	13,390,800	10,450,597	13,137,146	Σ↑	Σ↑		10,448,137	13,285,645	24,615,620			
State Aid/Enrolled Pupil					\$11,373	\$18,834	\$13,266	\$20,208				\$13,460	\$20,006	\$18,772			
Property Tax/Enrolled Pupil					\$9,168	\$5,718	\$9,261	\$7,484				\$9,489	\$7,488	\$7,489			
Aid+Tax/Pupil					\$20,541	\$24,552	\$22,527	\$27,692				\$22,949	\$27,494	\$26,261			
						(52,504)											
						13,338,296											
EXPENDITURES:					Clymer	Panama	Clymer	Panama	Clymer	Panama	Merged	Clymer	Panama	Combined			
General Support					1,269,997	1,475,837	1,523,961	1,854,176	5.5%	5.5%	5.5%	1,607,779	1,956,156	3,563,935			
Instruction					4,777,070	6,080,522	4,980,567	6,265,725	4.3%	3.1%	3.7%	5,196,517	6,460,982	11,665,335			
Pupil Transportation					408,944	653,039	442,625	695,794	8.0%	8.0%	8.0%	478,035	751,458	1,229,493			
Community Service					5,900	20,712	7,100	19,350	0.0%	0.0%	0.0%	7,100	19,350	26,450			
Census -					-	-	-	-	0.0%	0.0%	0.0%	-	-	-			
Employee Benefits					2,547,393	2,506,941	2,771,178	2,903,357	6.1%	9.7%	7.9%	2,940,039	3,183,579	6,121,266			
Debt Service					1,515,137	1,997,772	1,561,959	2,001,475	DS Sch.	DS Sch.		1,545,676	1,962,041	3,507,717			
Transfers & Adjustments					(206,360)	7,033					0.0%						
Total Expenditures:					10,318,081	12,741,856	11,287,390	13,739,877	Σ↑	Σ↑		11,775,145	14,333,565	26,114,195			
Enrollment:					449	476	444	463				442	472	914			
Expense/Enrolled Pupil					\$22,980	\$26,769	\$25,422	\$29,676				\$26,641	\$30,368	\$28,571			
Excess (Deficit) Revenues Over Expenditures					(811,136)	648,944	(836,793)	(602,731)				(1,327,008)	(1,047,919)	(1,498,575)			
Fund Balances Beg. Of Fiscal Year					2,929,942	3,564,707	2,118,806	4,213,651				1,282,013	3,610,920	4,892,933			
Fund Balances End of Fiscal Year					2,118,806	4,213,651	1,282,013	3,610,920				(44,995)	2,563,001	3,394,358			

The worksheet above (Table 7-18) shows the results of the elimination of the penalty by NYS if Governor Cuomo signs the bills sent to him by the NYS Legislature.

The worksheet on the next page assumes that the district paid the penalty, so the fund balance is dramatically less. No cuts in expenditures were made for either district.

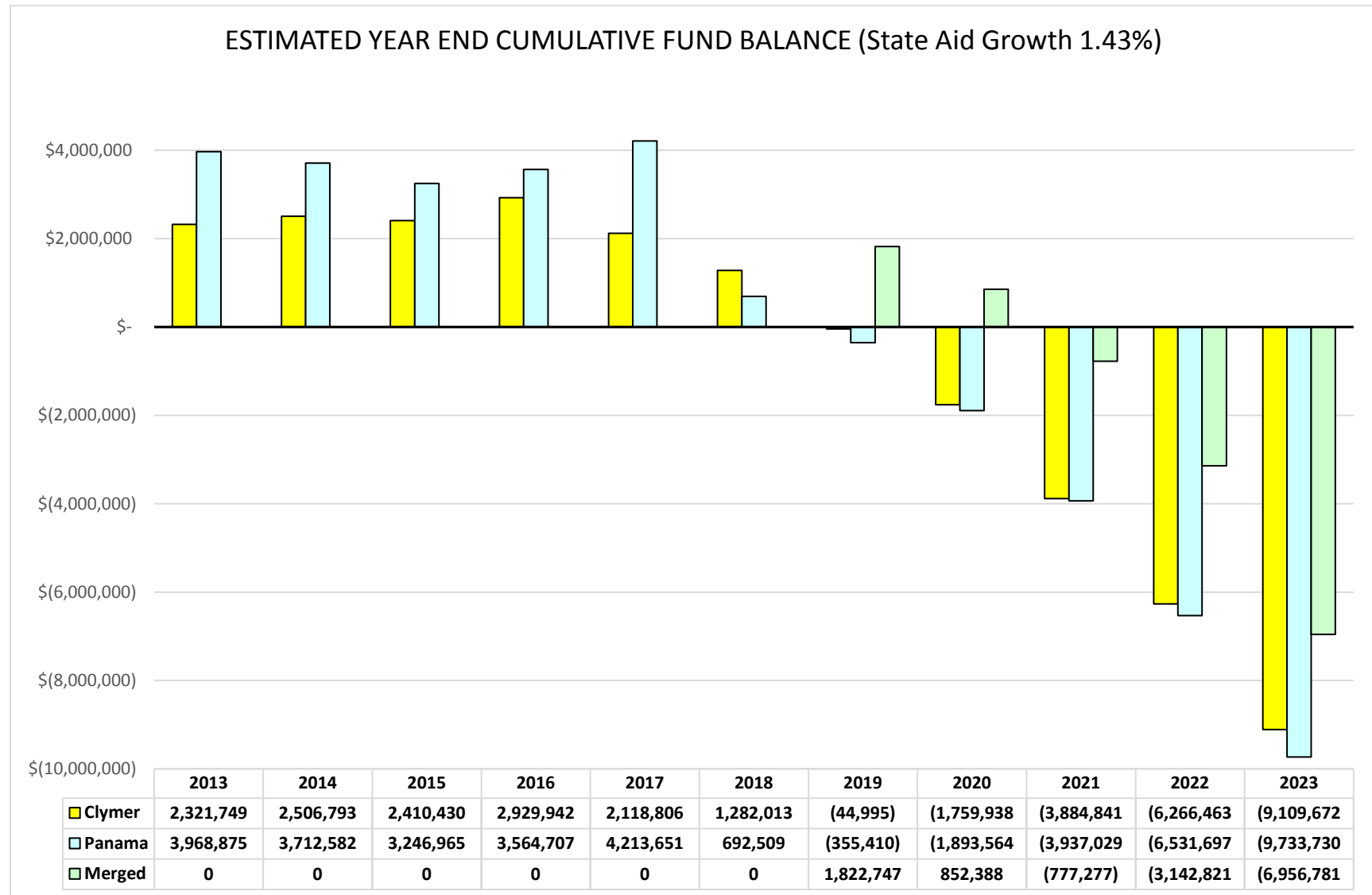
**Table 7-19: Budgets 2018-19, 2019-20, 2020-21 Penalty Paid**

These projections assume that there is no longer a penalty to pay once the districts are merged.

Statement of Revenues, Expenditures and Change in Fund Balance												
Tax Levy Totals			Penalty paid by Panama			PROJECTED 2020			PROJECTED 2021			
General Fund	%	%	%	PROJECTED 2019			PROJECTED 2020			PROJECTED 2021		
Fiscal Year Ending June 30:	Clymer	Panama	Merged	Clymer	Panama	Combined	Clymer	Panama	MERGED	Clymer	Panama	MERGED
REVENUES:	2.00%	2.00%	2.00%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%
Real Property Taxes Less STAR	Tax Sch.	Tax Sch.		4,194,178	3,534,280	6,845,078	4,278,061	3,604,965	6,999,648	4,363,623	3,677,064	7,347,841
STAR Portion of Levy												
Levy including STAR				4,194,178	3,534,280	6,845,078	4,278,061	3,604,965	6,999,648	4,363,623	3,677,064	7,347,841
Other Tax Items	0.0%	0.0%	0.0%	21,400	11,510	32,910	21,400	11,510	32,910	21,400	-	21,400
Charges for Services	0.0%	0.0%	0.0%	158,000	52,000	210,000	158,000	52,000	210,000	158,000	52,000	210,000
Use of Money and Property	0.0%	0.0%	0.0%	200	500	700	200	500	700	200	500	700
Miscellaneous	0.0%	0.0%	0.0%	125,131	244,566	369,697	125,131	244,566	369,697	125,131	244,566	369,697
Sale of Property/Comp. for Loss						-			-			-
State Aid	1.43%	1.43%	1.43%	4,650,004	7,689,341	12,339,345	4,716,499	7,799,299	12,515,798	4,783,945	7,910,829	12,694,773
Building Aid	BA Sch.	BA Sch.		1,299,225	1,753,449	3,052,674	839,595	795,402	1,634,997	839,595	795,402	1,634,997
State Aid Overpayment						-			-			-
Fine Correction						33,101			33,101			33,101
Clymer Build. Aid Increase						1,732,116			1,732,116			1,732,116
Incentive Operating Aid						-			-			-
Federal Aid	0.0%	0.0%				-			-			-
Other (Legislative Grant)						-			-			-
Total Revenues:	Σ1	Σ1		10,448,137	13,285,645	24,615,620	10,138,886	12,508,242	23,528,966	10,291,893	12,680,361	24,044,625
State Aid/Enrolled Pupil				\$13,460	\$20,006	\$18,772	\$12,599	\$18,603	\$17,626	\$12,525	\$18,886	\$17,687
Property Tax/Enrolled Pupil				\$9,489	\$7,488	\$7,489	\$9,701	\$7,803	\$7,752	\$9,719	\$7,976	\$8,075
Aid+Tax/Pupil				\$22,949	\$27,494	\$26,261	\$22,300	\$26,406	\$25,377	\$22,243	\$26,862	\$25,761
EXPENDITURES:	Clymer	Panama	Merged	Clymer	Panama	Combined						
General Support	5.5%	5.5%	5.5%	1,607,779	1,956,156	3,563,935	1,696,207	2,063,744	3,759,951	1,789,498	2,177,250	3,966,748
Instruction	4.3%	3.1%	3.7%	5,196,517	6,460,982	11,665,335	5,421,829	6,662,324	12,099,992	5,656,911	6,869,940	12,550,845
Pupil Transportation	8.0%	8.0%	8.0%	478,035	751,458	1,229,493	516,278	811,574	1,327,852	557,580	876,500	1,434,080
Community Service	0.0%	0.0%	0.0%	7,100	19,350	26,450	7,100	19,350	26,450	7,100	19,350	26,450
Census -	0.0%	0.0%	0.0%	-	-	-	-	-	-	-	-	-
Employee Benefits	6.1%	9.7%	7.9%	2,940,039	3,183,579	6,121,266	3,119,189	3,490,846	6,603,166	3,309,256	3,827,770	7,123,003
Debt Service	DS Sch.	DS Sch.		1,545,676	1,962,041	3,507,717	1,093,226	998,558	2,091,784	1,096,451	953,016	2,049,467
Transfers & Adjustments			0.0%			-			-			-
Total Expenditures:	Σ1	Σ1		11,775,145	14,333,565	26,114,195	11,853,829	14,046,396	25,909,195	12,416,796	14,723,827	27,150,594
Enrollment:				442	472	914	441	462	903	449	461	910
Expense/Enrolled Pupil				\$26,641	\$30,368	\$28,571	\$26,879	\$30,403	\$28,692	\$27,654	\$31,939	\$29,836
Excess (Deficit) Revenues Over Expenditures				(1,327,008)	(1,047,919)	(1,498,575)	(1,714,943)	(1,538,154)	(2,380,229)	(2,124,903)	(2,043,465)	(3,105,969)
Fund Balances Beg. Of Fiscal Year				1,282,013	692,509	1,974,522	(44,995)	(355,410)	475,947	(1,759,938)	(1,893,564)	(1,904,282)
Fund Balances End of Fiscal Year				(44,995)	(355,410)	475,947	(1,759,938)	(1,893,564)	(1,904,282)	(3,884,841)	(3,937,029)	(5,010,251)

The graph on the next page demonstrates how the use of fund balances to compensate for over expenditure of revenues affects the future of these savings accounts.

**Table 7-20: Year End Fund Balance Estimates**

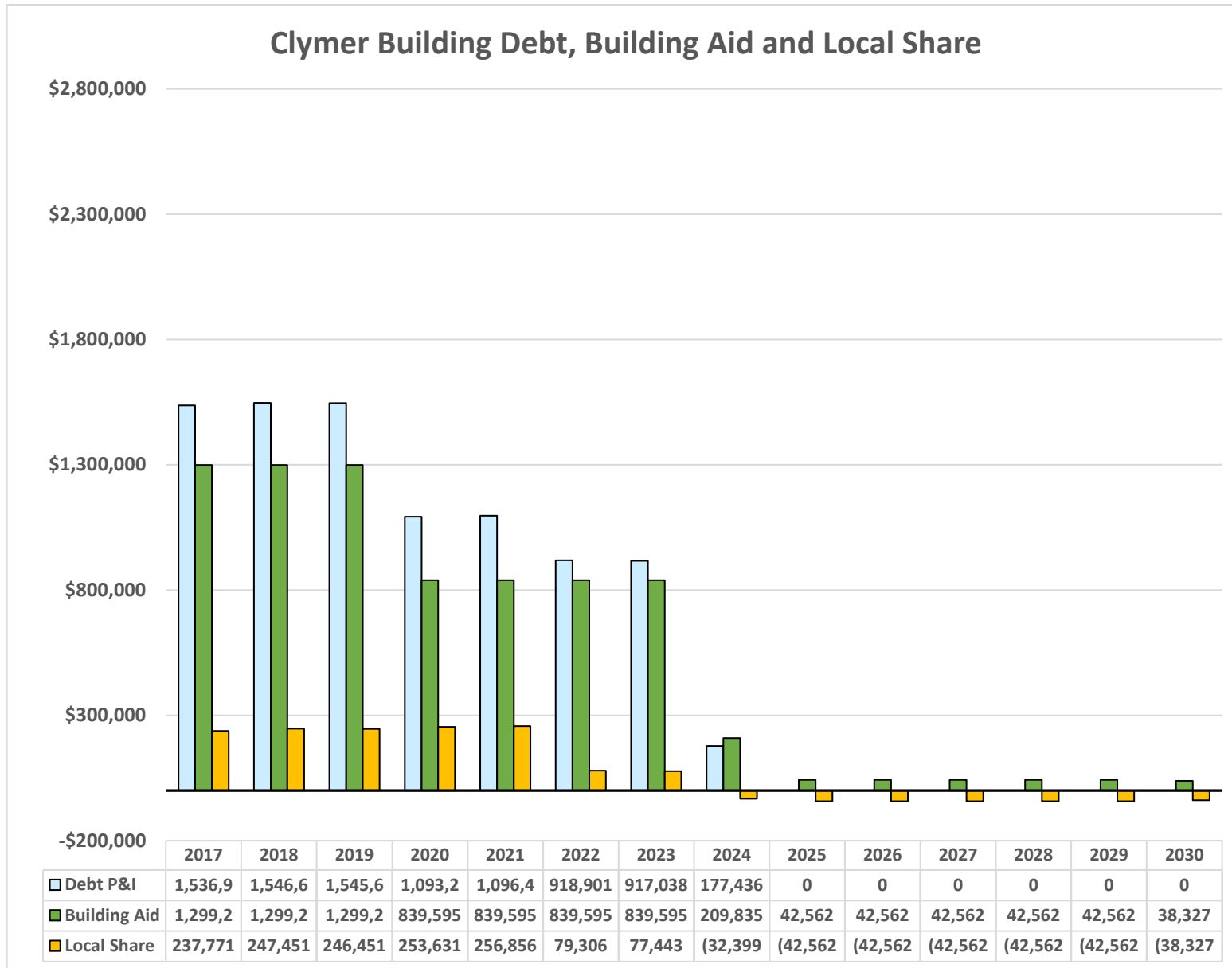


Appendix M contains a worksheet showing that in 2019 instructional costs and benefits were reduced as displayed in Table 10-6.

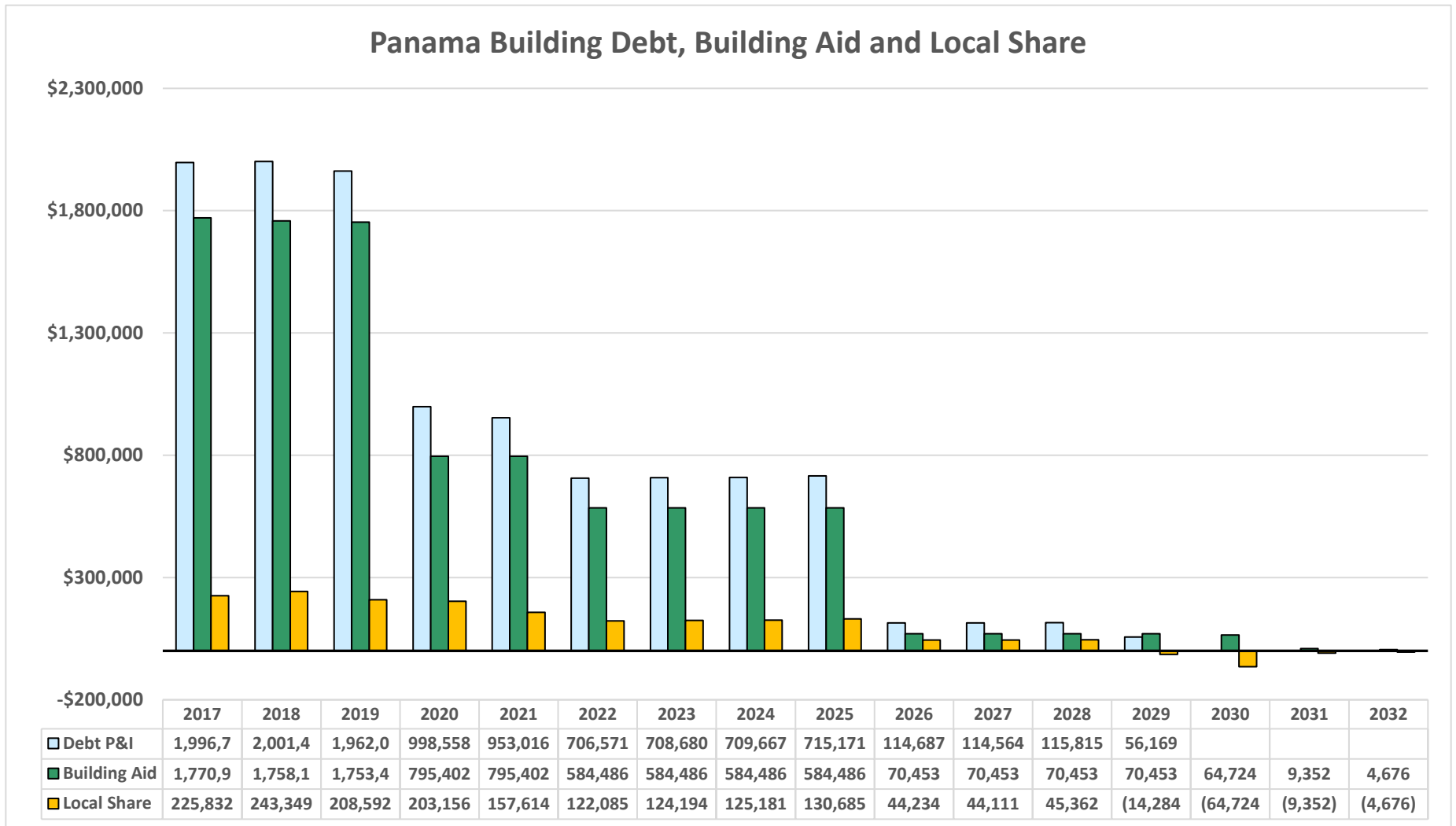
The graphs on the next two pages show Clymer's and Panama's Debt, Building Aid and Local Share. Both districts have similar debt for capital projects completed over the years. Clymer's debt with interest and state aid is \$1,536,990 and Panama's is \$1,996,700. The penalty is not considered a debt.

Both districts should consider establishing a five-year plan to reduce long term debts after the merger, should one take place. Clymer's debt in a merged district would be reduced because of increased state aid, and that would allow more revenues to be available for educational programs.

**Table 7-21: Clymer Building Debt, Building Aid, and Local Share**



**Table 7-22: Panama Building Debt, Building Aid, and Local Share**



**Table 7-23: Comparative Clymer and Panama Financial Facts about the Districts**

ITEMS	Clymer Central	Panama Central
<b>Combined Wealth Ratio 2017-18 (Questar BOCES projections)</b>	.747	.552
<b>Building Aid Ratio 2017-18 Tier 4</b>	83.8%	84.5%
<b>Transportation Aid Received in 2017</b>	\$346,122	\$421,074
<b>NYS Aid Received in 2017</b>	\$4,647,530	\$7,580,934
<b>Full Assessment 2017-18</b>	\$303,318,316	\$192,330,351
<b>Property Tax Levy</b>	\$4,111,939	\$3,464,980
<b>Property Tax Rate</b>	\$13.53	\$18.01
<b>Budget</b>	\$11,287,390	\$13,739,877
<b>Total Building Debt</b>	\$8,832,400	\$11,153,157
<b>Estimated Local Share</b>	\$1,115,312	\$1,581,339
<b>Property Value per Student</b>	\$684,298	\$415,400
<b>Tax Levy per Student</b>	\$9,261	\$7,484
<b>2014 Adjusted Gross Income Based on State Income Tax</b>	\$54,769,135	\$60,055,169

After reviewing all of the financial conditions and constraints in the two school districts, it is clear that Clymer and Panama would benefit from a merger. Their spending trends cannot continue without wiping out all of the fund balances and limiting both employment opportunities for adults and classroom offerings for students in both districts. The Panama penalty has to be resolved to move the two communities closer in supporting the merger. Generally, each community supports its school system, but residents felt that they were not well informed about the financial condition of their district.

The tables in this chapter show the strength of Clymer's overall property values, and of Panama's growth in property values, and that neither district has had a budget defeat in the years studied. Neither district is over-staffed for the number of students in the building. The tables also point out the weaknesses with their financial pictures, especially contract obligations, including employee benefits. In addition, the districts have not raised taxes in recent years to begin to meet expenses. These factors have a yearly multiplier effect that is greater than the revenue available, as described below.

- New revenues will be about 3.43% per year, based on a tax cap of 2%, plus increased state aid of 1.43%.



- Expenses increased 9.4% in Clymer and 7.8% in Panama in the 2017-18 budget (actual).
- Projections for 2019-22 continue for Clymer at 18% each year, and 20.8% for Panama each year.
- Projections for that same time period for a merged district would be 19%.
- These increases are due to contractual agreements, including fringe benefits and salaries; operating costs of the facilities; transportation.
- The boards of education can eliminate some of the increased spending by reducing programs and staff.

A merger would give a new district a new source of revenue to build the school's programs, stabilize taxes, and move toward financial stability for the future.

## **Chapter 8- Facilities**

Clymer and Panama have very well-maintained facilities and classrooms, a point of pride for both communities. Focus group participants in both districts commented that they are proud of how clean the buildings are and how much effort is put into the maintenance of the facilities. Each group thought that theirs was the “best” building.

The voters have approved capital projects when needed to improve safety and security in the schools, and to improve the educational environment for students.

Information included in this chapter was derived from the following activities:

- Review of Building Condition Survey (BCS), a comprehensive assessment of all aspects of buildings, program space and safety. New York State Education Law requires that this document be prepared by a licensed architect or engineer for each district every five years. If any of the items on the survey are rated “unsatisfactory”, the architect will provide the reason and cost for repairs. Clymer Central hired the architectural firm of Sandburg Kessler, Jamestown, N.Y., and Panama Central hired Clark Patterson Lee, also of Jamestown, to do these surveys.
- Consultants’ tours of the facilities.
- Consultants’ interviews with the superintendent, building and grounds personnel, and discussions with architects.
- Building tours provided to the Feasibility Study Committee members in conjunction with the architects and superintendent: Panama tour - May 15, 2017; Clymer tour - May 3, 2017.
- Analysis of classroom space in both districts and possible grade configurations in a merged district.
- Analysis of the athletic facilities in each district.

## **Clymer Building and Grounds**

**Size of Property:** 28.71 acres

### **Building:**

- Original Building: 1935 - 28,550 sq. ft.
- Addition: 1949 - 18,270 sq. ft. - classrooms
- Addition 1960 - 17,400 sq. ft. – classrooms and gym
- Addition 1969 - 13,620 sq. ft. - classrooms
- Addition 2000 - 5,000 sq. ft. - maintenance/boiler house
- Addition 2003 - 45,996 sq. ft. – classrooms, gym with stage; septic system

**Total square footage: 128,836 square feet**

**Bus Garage Area:** 10,000 sq. ft.

- Built in 1949 - 6,600 sq. ft.
- Addition in 2003 - 3,400 sq. ft.

**General Equipment building:** 1973-850 sq. ft.

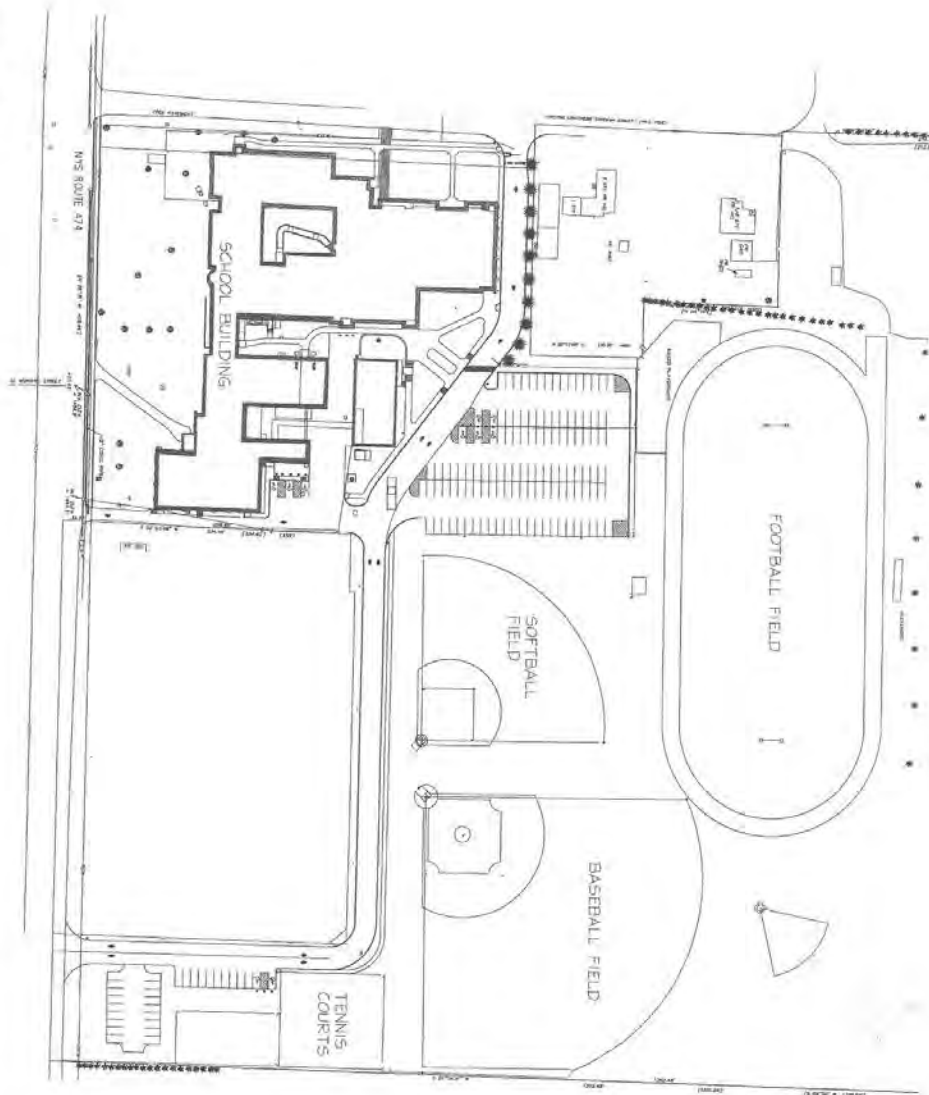
The main building is well maintained and repairs are budgeted yearly. The new gym/stage is used for most public activities in the district. There is no auditorium per se as there is in Panama. There is a relatively new music lab that is equipped with computers, electronic keyboards and work areas for the students. Many of the classrooms have white boards installed. There is a weight room and a second gym. There is a greenhouse that is connected to the building that is part of the agriculture suite.

The Conditional Building Survey states that the overall building rating is unsatisfactory. Architect Steve Sandburg stated that limited plans were developed for the next capital project, based on the upcoming merger study. Areas noted are repair of some moisture penetrations in 2003 walls; elimination of exhaust air problems in kitchen and dishwashing rooms; and remediation of the lack of carbon-monoxide detection systems in kitchen area. These renovations are required to put the district back in good standing. Architect Sandburg has estimated the cost at \$15,000.

Other areas that are deficient and have been on review include the roof over the 2003 addition which needs to be replaced; window lintels over 1935,1949,1960 and 1969 additions that need repair; several classrooms that do not meet today's standards and needs; boys' and girls' lavatories that need modernization; the kitchen and cafeteria which must be updated. As seen in the Five -Year Capital Facilities Plan 2016-2020, the estimated cost for the health and safety portions of the building renovations and bus garage repairs is \$2.1 million. Other needed renovations will add to the cost. The additional repairs were reported but not estimated for cost.

The athletic fields, which include a football field that is surrounded by an all-weather track, baseball field, softball field and three (3) tennis courts that need resurfacing, are located next to the K-12 facility. There is a concession stand (built in 1983 with 430 square feet) and a restroom facility (built in 2013).

Clymer School Floor Plans appear on the next three pages.



# SITE PLAN

SCALE: N.T.S.

## FIVE-YEAR CAPITAL FACILITIES PLAN

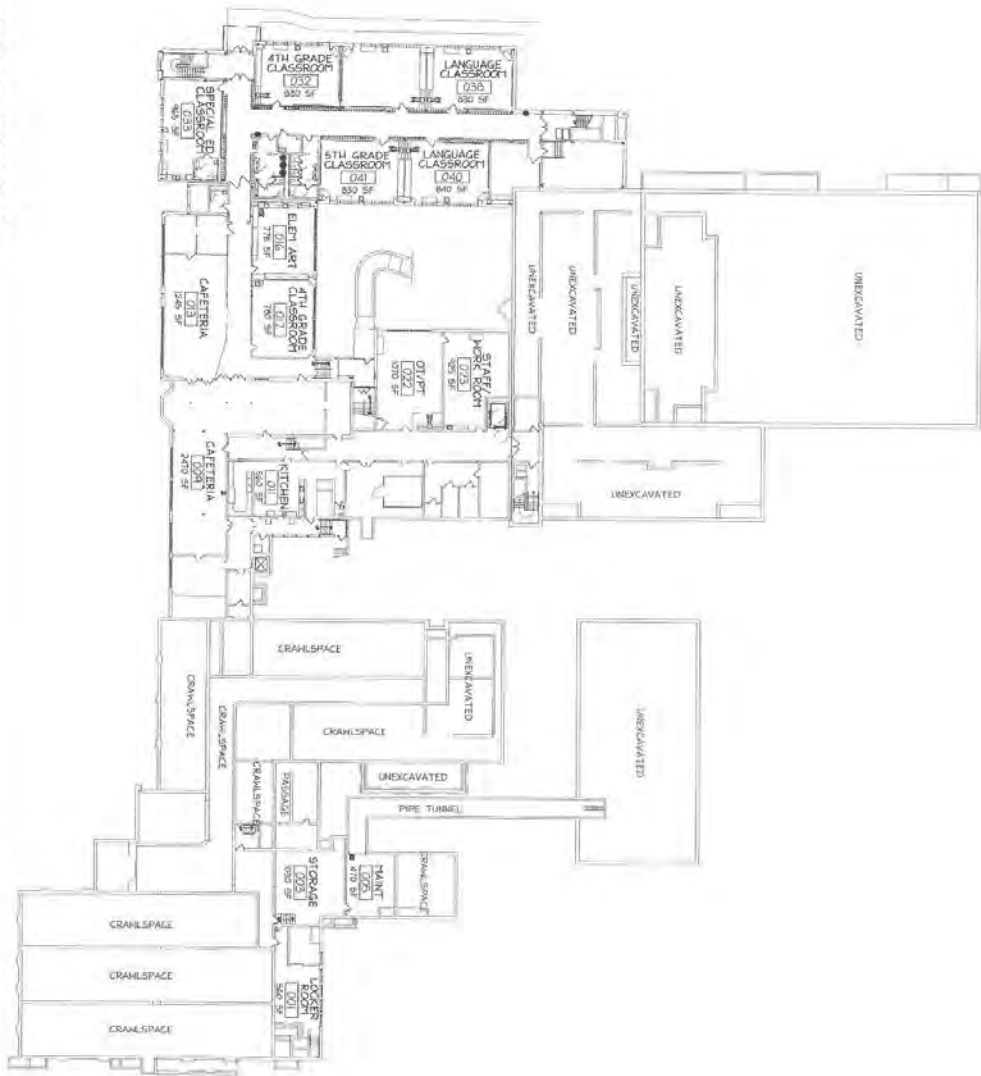
### Clymer Central School

CLYMER, NEW YORK

SANDBERG KESSLER © 2016  
15-119 AUGUST, 2016 TEE



**Sandberg Kessler**  
ARCHITECTURE, P.C.



# GROUND FLOOR PLAN

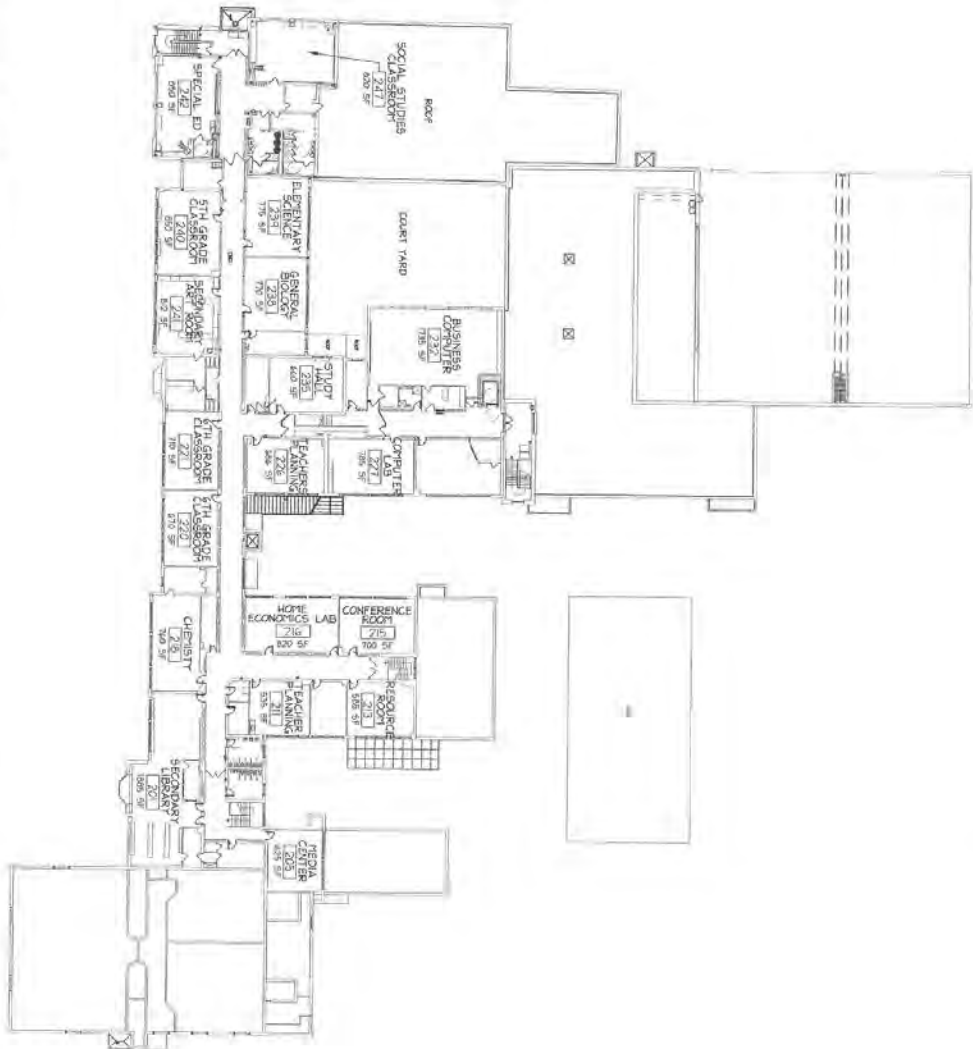
SCALE: N.T.S.

FIVE-YEAR CAPITAL FACILITIES PLAN  
**Clymer Central School**  
 CLYMER, NEW YORK

SANDBERG KESSLER © 2016  
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**Sandberg Kessler**  
 ARCHITECTURE, P.C.



## SECOND FLOOR PLAN

SCALE: N.T.S.

FIVE-YEAR CAPITAL FACILITIES PLAN  
**Clymer Central School**  
 CLYMER, NEW YORK

15-119 SANDBERG KESSLER © 2016  
 AUGUST, 2016 TEE



**Sandberg Kessler**  
 ARCHITECTURE, P.C.

## **Panama Building and Grounds**

**Size of Property:** 67 acres total, with 43 usable acreages.

### **Building:**

Original Building	1953	Basement	13,523 sq. ft.
		1 <sup>st</sup> Floor	27,768 sq. ft.
		2 <sup>nd</sup> Floor	27,768 sq. ft.
Addition	1968	1 <sup>st</sup> Floor	27,318 sq. ft.
		2 <sup>nd</sup> Floor	21,462 sq. ft.
Addition	1989	Basement	10,075 sq. ft.
		1 <sup>st</sup> Floor	9,794 sq. ft.
		2 <sup>nd</sup> Floor	9,794 sq. ft.
Addition	2001	2 <sup>nd</sup> Floor	23,328 sq. ft.
		Bus Garage	15,445 sq. ft.
Addition	2010	1 <sup>st</sup> Floor	16,419 sq. ft.
<b>Total Square Footage of each floor:</b>			
Basement Floor			23,598 sq. ft.
1st Floor			115,783 sq. ft.
2 <sup>nd</sup> Floor			88,918 sq. ft.

**Total Square Footage of Building: 228,299 sq. ft.**

**Bus Garage: Built in 2001 - 15,445 sq. ft.**

As in Clymer, Panama's building is well maintained and repairs are budgeted yearly. There is a natatorium and a competition-size pool. The 2010 capital project added a weight room and a jump room, plus four classrooms that have moveable "walls" to create two large instructional spaces, making them adaptable to meet today's learning needs. As in Clymer, some of the other classrooms need updating to meet today's standards. In 2000-2001, the auditorium was added, holding 666 people. It has a sound room at the back, and the band practice room connects to it,



so the band can frequently practice on the stage. The auditorium is used relatively often by various school programs and outside groups.

There have been eleven additions to the building, making it feel “chopped up,” according to a member of the FSC. The parking lots are in need of repaving and repairs.

The architect, Dave Walter of Clark Patterson Lee suggested that there are about \$9.7 million dollars of *possible but not required* renovations to the following areas:

- Site work- parking and roadways, sidewalks; refurbish or replace gas well; replace the bus lane; add a pole barn for athletic storage; replace back stops for PE classes, and other site items for \$3.2 million.
- Exterior Renovation Main Building - Masonry restoration; replace roofs on the high school wing; replace porcelain panels; replace glass block on south gym exterior for \$1million.
- Interior Renovations- Replace north gym flooring; install brown out system to protect equipment; redesign kitchen and serving lines and add cooling to kitchen area; install new bleachers in south gym; update north gym lighting; update safety equipment in towers and other areas of building; update lumber storage in the technology shop and other items in the building estimated at \$5.6 million.

Panama’s athletic sites include a football stadium with a track around it. There is seating for game attendees, an outdoor concession stand, and nearby restrooms. A short distance from the stadium are the practice fields for football, baseball, and the softball and baseball fields. There is a cross country trail behind the playing fields that runs through the woods on the district’s property. The natatorium has a competition-sized swimming pool that is handicap-accessible, making it a site for swimming lessons for all students as well as a competition venue that has bleacher seating for 276 people. There is also an outside entrance near the entrance to the natatorium, making it easily accessible to spectators and community members who use the pool in the mornings and for birthday parties (rental fee charged for the latter).

The outdoor athletic complex poses two problems, in that there is quasi-storage building/ concession stand at the football field, no concession stand by the baseball fields, nor are there restrooms near the baseball fields. The track area has a water drainage problem that is being

considered now. Panama has no tennis courts, but has a tennis team that uses Chautauqua Institution's tennis courts.

Panama School Floor Plans are on the pages that follow.



**AERIAL IMAGE**

SCALE: 1"= 200'-0"

PROPERTY LINES SHOWN ARE AN APPROXIMATION. REFER TO SURVEY.



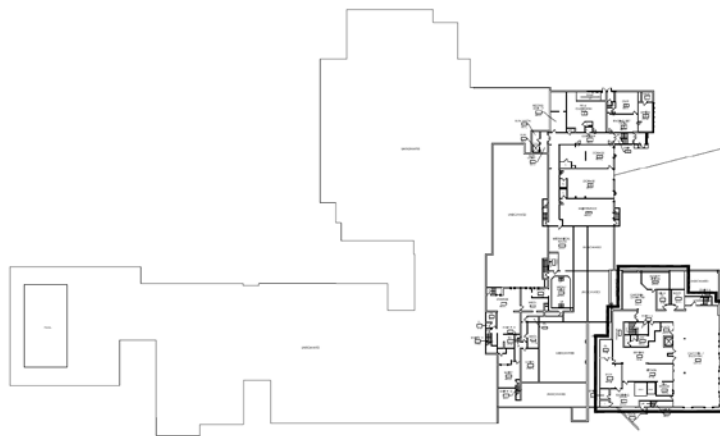
**Clark Patterson Lee**  
ARCHITECTS • ENGINEERS • PLANNERS  
1271 North Main Street  
Jamaica, New York 11431  
Tel: (800) 274-0500  
Fax: (718) 461-2400  
www.clarkpatterson.com

Panama Central School District  
Building Condition Survey  
**SITE PLAN**

PROJECT # XXXXXX

DATE: 05/02/17

**C100**  
DRAWING NUMBER



**1953**  
ORIGINAL BUILDING  
AREA: 13,523 S.F.

**1989**  
BUILDING ADDITION  
AREA: 10,075 S.F.

**BASEMENT FLOOR PLAN**

SCALE: 1/4"= 1'-0"

AREA: 23,598 S.F.

BUILDING AREA	
BASEMENT FLOOR	23,598 S.F.
FIRST FLOOR	115,783 S.F.
SECOND FLOOR	88,918 S.F.
TOTAL AREA	228,299 S.F.



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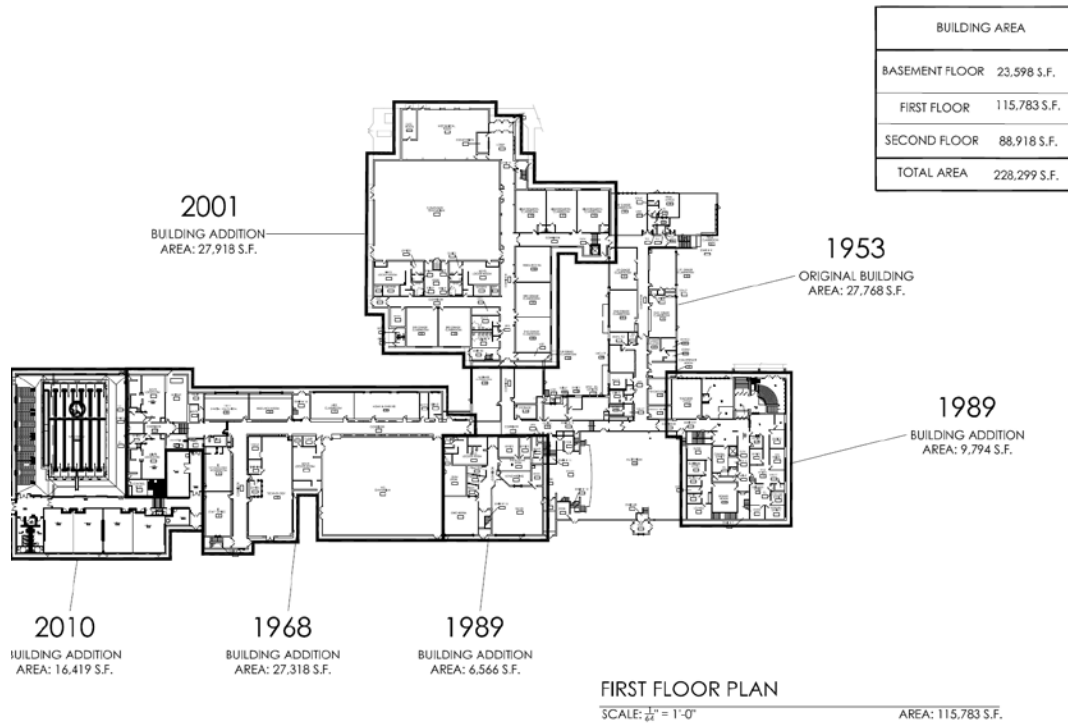
Panama Central School District  
Building Condition Survey  
Main Building

PROJECT # XXXXXX

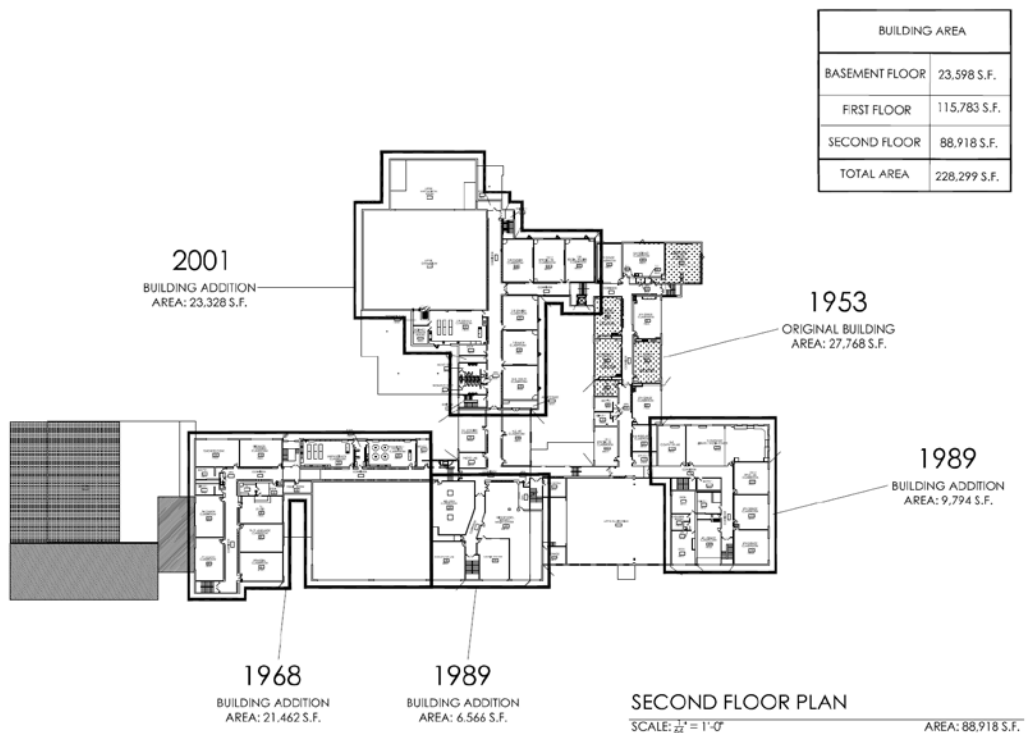
DATE: 05/02/17

**MB**

**A200**  
DRAWING NUMBER



Panama Central School District Building Condition Survey Main Building	
PROJECT #	XXXXXX
DATE	05/02/17
MB	A201
DRAWING NUMBER	



Panama Central School District Building Condition Survey Main Building	
PROJECT #	XXXXXX
DATE	05/02/17
MB	A202
DRAWING NUMBER	

**Table 8-1: 2016-20 Clymer and Panama Building Condition Survey Overview**

<b>School</b>	<b>Clymer</b>	<b>Panama</b>
<b>Acres</b>	28.71	67 acres, 43 usable.
<b>Original Construction</b>	1935	1953
<b>Classroom Capacity</b>	**770 Students (2017)	**1247 Students (2009)
<b>Instructional Classrooms</b>	45	54
<b>Current (2016-17) Student Enrollment</b>	449	472
<b>Grades Housed</b>	UPK-12	UPK-12
<b>Overall Building Rating</b>	*Unsatisfactory	Satisfactory
<b>Other Additions</b>	1949,1960,1969,2000,2003	1968, 1986,1989, 2001,2010
<b>Total Square Footage with Additions</b>	128,836 Square Feet	228,299 Square Feet
<b>Classroom Space Rating</b>	*Unsatisfactory	Satisfactory
<b>Future Capital Projects</b>	\$2.1 Million	\$9.7 Million

\*Clymer Architect’s Comment: Based on the instructions in the “2015 Building Conditions Survey Report”, if any systems categorized as health and safety or structural related are rated as Unsatisfactory, the Overall Building Rating Definition is required to be Unsatisfactory.

Note that the cost to repair two of the three problem areas is approximately \$15,000; and the moisture penetration issue may be corrected fairly easily following a check of all pipe penetrations to the Concrete Masonry Unit (CMU) exterior walls in the 2003 Addition.

In summary, the building is only “Unsatisfactory” as defined by the requirements of the Building Conditions Survey, and it appears to be fairly simple to correct. In the Appendix, there are letters from Architects Sandberg and Walter reviewing each building’s student capacity

**Table 8-2: Summary of Classrooms/Offices/Special Ed. Rooms in Use 2016-17**

	CLYMER				PANAMA		
<b>Classrooms</b>	<b>High /Middle</b>	<b>Elem</b>	<b>Offices</b>		<b>High /Middle</b>	<b>Elem</b>	<b>Offices</b>
Library	1	1	1		1	1	
Computer Labs	1	1			1	2	
Art Room	1	1			1	1	
Resource Rooms	1	1				1	
Foreign Language	2				2		
English Rm	2				3		
Science Rm	3	1			3	1	
Social Studies	2				3		
Business Computer	1				0		
Special Education	1	2			3	1	
Math Rm	2				3		
Guidance			1				1
Central office			1				1
Board of Education Rm			1				1
Technology Lab	1				1		
Technology Room/with equipment	1				2		
Technology Shop(Classroom)	1				1		
Agriculture Room	1						
Agriculture Lab	1						
Greenhouse	1						
High School Office			1				1
Elementary Office			1				1
Distance Learning	1				1		
Health Rm			1				1
Lunch Rm K-12	1				1		
Home and Careers	1						
6th Grade		2				2	
5th Grade		2				2	
4th Grade		2				2	
3rd Grade		2				3	
2nd Grade		2				2	
1st Grade		2				2	
K		3				2	

	CLYMER				PANAMA		
Classrooms	High /Middle	Elem	Offices		High /Middle	Elem	Offices
UPK		1				1	
K-1 STEM Lab						1	
Pool K-12					1		
Band Room K-12	1				1		
Chorus /Music Rm	1				1		
Study Halls	2				3		
Faculty Rm			2				2
Conference Rm			2				2
Health Office K-12			1				1
Reading/Writing		2				1	
Gym	1	1			1	1	
AIS/RTI/Resource		2				2	
Weight Rm/Jump Room	1				2		
OT/PT		1				1	
<b>Totals</b>	32	29	12		34	29	11
<b>GRAND TOTAL CLASSROOMS in Use:</b>	<b>71</b>				<b>73</b>		

Both buildings contain rooms that are currently not used for instruction. Steve Sandburg, Clymer architect identified 45 available classrooms to SED. David Walter, Panama architect, identified 54 classrooms. Different numbers are generated in other capital project calculations, so the number of classrooms reported may differ from those found in other areas of this report.

**Table 8-3: Music, Art, Library/Media and Physical Education Areas**

<b>Art Areas</b>	<b>Clymer</b>	<b>Panama</b>
Art 1	Clay and pottery, Kiln	Studio art
Art 2	Art Classroom	Darkroom
Art 3	Art in Basement	Art Classroom
<b>Music Areas</b>		
Band Room	1438 sq. ft.	1300 sq. ft.
Chorus Room	1143 sq. ft.	1000 sq. ft.
Practice Rooms	3	3
Key Boarding	1	1
<b>Physical Education Areas</b>		
*Gym and Stage	1	None with stage
Gym	(above)	1
Gym – Elem.	1	1
Weight Room	1	1
Jump Room		1
Swimming Pool		1
<b>Library/Media Areas</b>		
High School	1	1
Elementary	1	1
*Auditorium	NA	1

\*Clymer and Panama each have an area for student plays, musicals and other school events for the community. Clymer and Panama have similar spaces for each special department. Incentive aid for capital improvement can be used to enrich these areas.



**Table 8-4: Outdoor Athletic Facilities**

<b>Facilities</b>	<b>Clymer</b>	<b>Panama</b>
Football Field and Bleachers	Yes	Yes
Track	Yes	Yes
Softball Field	Yes	Yes
Baseball Field	Yes	Yes
Tennis Courts	Yes	No
Concession Stand	Yes	Yes
Equipment Building/Storage	Yes	Yes

Each district has their pluses and minuses in this area. Clymer athletic facilities are located next to the high school gym building and near lavatory facilities. There are concession stands, and also close parking. Panama has the same facilities, but they are located away from the school buildings, and the playing fields need work on drainage. The roadways also need to be repaved.

**Table 8-5: Operation of Schools, Taken from 2017-18 School Budgets**

<b>Operation of Plant</b>	<b>Clymer</b>	<b>Panama</b>
Non-Instructional Staff	\$156,391	\$195,000
Overtime	\$0	\$1,000
Equipment	\$2,500	\$44,000
Contracts/Others Fire Insurance	\$16,500	\$30,000
Repairs Equipment	\$6,500	\$7,000
Ground Maintenance	\$0	\$23,200
BOCES	\$22	\$650
Travel Conference	\$500	\$300
Electricity	\$100,000	\$95,000
Telephone	\$20,000	\$400
Fuel	\$1,500	\$50,000
Natural Gas	\$50,000	\$0
Water	\$800	\$0
Cafeteria Repairs	\$1,000	\$0
<b>Operation of Plant Sub Total</b>	<b>\$372,011</b>	<b>\$476,540</b>
<b>Maintenance</b>		
Non-Instructional Salaries	\$163,280	\$164,896
Equipment	\$21,000	\$14,000
Contractual Garage, Septic, Snow removal, etc.	\$75,100	\$90,000
Equipment Repairs	\$2,000	\$8,500
Furniture Repairs	\$0	\$20,000
Parking lots and Playground Drainage	\$31,200	\$30,000
BOCES	\$22	\$650
Building Repairs	\$47,180	\$0

**Table 8-6: Operation of Plant**

<b>Table 8-6</b>		
<b>Operation of Plant</b>	<b>Clymer</b>	<b>Panama</b>
Materials and supplies	\$19,000	\$38,000
<b>Maintenance Sub Total</b>	<b>\$358,782</b>	<b>\$399,546</b>
<b>Operation and Maintenance Total</b>	<b>\$730,793</b>	<b>\$876,086</b>

The above figures are the budgeted figures from the 2017-18 budgets for operating and maintaining each of the school facilities. They do not necessarily reflect actual expenditures in each area.

**Table 8-7: Square Footage of Facilities**

<b>Square Footage of Facilities</b>	<b>Clymer</b>	<b>Panama</b>
Main Building	128,836	228,299
Bus Garage	10,000	15,445
Concession Stands	450	A storage building near the football bleachers is a quasi-concession stand.

The Table above shows that the Clymer School District's main educational facility is 100,000 square feet smaller than Panama's.

**Table 8-8: Cost per Square Foot**

	<b>Clymer</b>	<b>Panama</b>
<b>Cost per Square Foot</b>	\$5.67	\$3.84

This is the cost of operating and maintaining the facilities by the square foot for each district. This includes heat, electrical, cleaning, repairs, replacements of furniture, light bulbs, tile, snow plowing, all labor costs minus benefits. A 1,000-square foot classroom closed up and not being used could save Clymer \$ 5,670 at their current rate per square foot, in comparison to Panama's \$3,840 for the same size room.

**Table 8-9: Student Population 2016-2017**

<b>Student Population in 2016-17</b>	<b>Clymer</b>	<b>Panama</b>
<b>Student Population K-6</b>	243	244
<b>Student Population 7-12</b>	206	232
<b>Total Student Population</b>	449	476

**Table 8-10: Classrooms in the Proposed Merged District**

<b>Classrooms for Core Instruction</b>	<b>Total Student Population</b>	<b>No. of classrooms required</b>
<b>K-6 Average 16 per Classroom</b>	487	30
<b>7-12 Average 18 per classroom</b>	438	24
<b>Total Classrooms needed</b>	925	54

Based on the information provided by each district’s architect and administration, only one facility could handle the whole student population at one location, and that is Panama Central. However, “housing” the entire student body in one space does not mean that each space is appropriately configured to make this possible at this time. Some renovations would be necessary for one building to be used immediately.

#### **Configuration of Grades and Usage of the School Facilities**

The study team considered a number of configurations in this study, using information from all of the building reports, and what was heard in focus groups and at FSC meetings.

Option 1: Each school district retains UPK to Grade 6 in their current school building. Grades 7-12 would be housed in one of the facilities.

Option 2: Close one facility and move all UPK-Grade 12 students to the other facility. Propose selling the closed building and returning it to the tax rolls.

Option 3: House UPK to Grade 5 in each local community; create a middle school (Grades 6-8) in one of the facilities; house Grades 9-12 in the other facility.

Option 4: Maintain the two facilities for a two-year period and build a new school in a central location that will house all UPK to Grade 12 in newly designed facility.

Features that were considered and discussed with each option:

- More class offerings to the students
- Class sizes for an optimized learning environment
- Parent comfort zone for younger children
- Transportation, including new routes, student times on buses, back roads between Findley Lake and Panama, after school practices
- Effects on local community businesses
- Uses of partially or totally empty school buildings
- Reducing cost of the overall operations
- Sports opportunities for all students in both districts in grades 6-12.
- Amish students and their transportation needs
- Athletic facilities that can be used economically for all sports
- Cost to maintain the facilities being used or not used

The above charts can be used to calculate the savings by closing portions of the buildings and using only rooms needed. For this study, as shown in the tables above, classroom sizes of 16 students were the average number for grades K-6. For grades 7-12, an average of 18 students per classroom was used.

Both districts are very proud of their facilities and how well they are maintained after many years of building use.

## Chapter 9- Employee Contracts

School districts are labor-intensive, service-oriented operations that routinely spend 75 percent or more of operating budgets on wages and benefits, as defined by employee contracts. Given that these employee contracts are negotiated with boards of education of public school systems, they are regulated by the New York State Taylor Law/ Triborough Amendment, as well as the Public Employment Relations Board (PERB) interpretations.

Other than the employees who have individual contracts (principals, some Panama support staff, and some shared service personnel), staff members in Clymer and Panama are represented by collective bargaining units. Below is a table listing the bargaining units in place in the districts and their membership, and dates of current contracts.

**Table 9-1: Clymer and Panama Employees Representation**

<b>Clymer Bargaining Units</b>	<b>Membership</b>	<b>Contract Dates</b>
Clymer Education Association NYSUT	All certificated teaching personnel (excluding teacher assistants) all long-term substitutes excluded all administrative personnel, all teacher aides and assistants, all per diem substitutes, all other employees of the district.	July 1 2015 until June 30, 2018
Clymer Education Support Personnel NYSUT	All custodial personnel (custodians and utility workers) All bus drivers All aides, All cafeteria personnel, All teaching assistants, All clerks All bus attendants	July 1, 2011 - June 30, 2016
	Mechanic III, All secretarial personnel with the exception noted in the following exclusions clause. The following titles are hereby excluded from certification and recognition as part of the unit: a. Senior Account Clerk (one position currently assigned to Superintendent and Business Office) b. Typist II (two (2) positions currently assigned to the Superintendent and the Principal's Office) c. Day to Day substitutes d. All other titles employed by Clymer Central School.	

<b>Clymer Bargaining Units</b>	<b>Membership</b>	<b>Contract Dates</b>
Business Official	Individual Contract with District	July1, 2014 - June 30, 2017
School Nurse Memorandum of Agreement NYSUT	Clymer Education Association	July1, 2015- June 30, 2018
UPK-6 Principal Contract	Individual Contract with District	July1, 2014- June 30, 2017
Director of Technology	Individual Contract with 2 Districts.	July1, 2014- June 30, 2017
Director of Instruction/ Special Education Director	Individual Contract with 2 Districts	July1, 2014- June 30,2017
<b>Panama Bargaining Units</b>	<b>Membership</b>	<b>Contract Dates</b>
Panama Faculty Association	The unit composed of all professional, certificated personnel except long term substitutes, the Chief Executive Officer, Director of Finance and Technology, principals, and school psychologist, hereby recognize the Panama Faculty Association as the exclusive negotiating agent for the teachers in such unit	July 1, 2015= June 30, 2019
Civil Service Employee Association, Inc Local 1000 AFSCME AFL-CIO Panama Central School Local 807 Unit 6317	The unit shall consist of all employees who encumber the following titles: Monitor, Custodian, Cleaner, Teacher Aide, Teaching Assistant, Bus Driver, Bus Attendant, Building Maintenance Mechanic, Building System Technician, Health Aide, Transportation Aide, Head	July1,2012- June 30, 2016
	Lifeguard/Fitness Center Director or positions that are mutually agreed to be within the unit	
UPK -12 Principal/Special Education Director	Individual Contract with the District	July1, 2014- June 30, 2017
Director of Instruction	Individual Contract with 2 Districts	July 1, 2014- June 30, 2017
Director of Technology	Individual Contract with 2 Districts	July 1, 2014- June 30, 2017
Bus Mechanic	Individual Contract with the District	July 1, 2013- June 30, 2017
Technology Specialist	Individual Contract with the District	July 1, 2014 – June 30, 2017

<b>Panama Bargaining Units</b>	<b>Membership</b>	<b>Contract Dates</b>
Account Clerk	Individual Contract with the District	July 1, 2015 – June 30, 2017
School Nurse	Individual Contract with the District	July 1, 2015 – June 30, 2016
Secretary to the Superintendent	Individual Contract with the District	July 1, 2014 – June 30, 2017
District Treasurer	Individual Contract with the District	July 1, 2014 – June 30, 2017
Student Services-Administrative Assistant	Individual Contract with the District	July 1, 2014 – June 30, 2017
Secretary to the Principal	Individual Contract with the District	July 1, 2014 – June 30, 2017
Secretary to the Principal	Individual Contract with the District	July 1, 2014 – June 30, 2017

The Clymer Educational Support Personnel CESP (NYSUT) contract expired in June 2016 and a new contract is near approval by both parties. The new CESP contract is NOT included in this report, nor are new individual contracts that expired as of June 30, 2017. Expired contracts are included below in Table 9-2.

The consolidation of two districts into one centralized district would entail the negotiation of new labor agreements between the consolidated staff and the new school district. Existing contracts would remain in place until successor agreements are negotiated, while ultimately new agreements would need to be reached. In order to provide a framework for those discussions it is critical to compare the current agreements already in place for Clymer and Panama.

**Table 9-2: Clymer and Panama Teacher Contracts**

<b>ITEM</b>	<b>CLYMER</b>	<b>PANAMA</b>
<b>Duration</b>	<b>2015-2018</b>	<b>2011-2019</b>
<b>Recognition</b>	All teaching personnel except administrators, teacher assistants, per diem substitutes	All certificated personnel except long term substitutes, the Chief Executive Officer, Director of Finance and Technology, principals, and school psychologist, hereby recognizes the Panama Faculty Association as the exclusive negotiating agent for the



ITEM	CLYMER	PANAMA
Duration	2015-2018	2011-2019
		teachers in such unit.
		the exclusive negotiating agent for the teachers in such unit.
<b>Negotiation Procedures</b>	Alterations by mutual agreement. Negotiations are to commence 15 days upon a written letter by either party. Four items and salary are the scope of the negotiations.	
<b>Health Insurance</b>	<p>Chautauqua County School Districts Medical Health Plan</p> <p>Choice of plans:</p> <ol style="list-style-type: none"> <li>1. Point of Service Plan (POS), Prescription Card \$10 Generic/\$20 Brand Name Co-pay Optical B, Dental, District 85%</li> <li>2. Preferred Provider Organization Plan (PPO). Prescription Card \$10 Generic/\$20 Brand Name Co-pay, Optical B, Dental, District 85%</li> <li>3. Traditional Prescription card \$7 Generic/\$15 Brand Name, \$35 covered preferred alternatives, Optical B and Dental, District 85%</li> </ol>	<p>Chautauqua County School Districts Medical Health Plan</p> <p>The Basic Health Insurance Plan hospital and surgical) applies to those employees who are actively employed on a full-time or a part-time basis by the Panama Central School Board of education in accordance with Section F-2. The Major Medical and Dental Plan is applicable only to those who are currently covered under the Basic Health Insurance and who are employed on a full-time basis. Major Medical is available to part-time teachers in accordance with Section F.</p> <p>Vision care coverage is provided to all full-time teachers (30 hours or more per week). The board of Education will pay 100.00 per teacher. Effective February 1, 2008, a prescription provider with a co-pay of \$7, \$15 or \$35 without rollback, shall be provided for all participants in the District's health insurance program. The prescription provider shall include Step Therapy.</p> <p>The District will pay 85% of individual or 85% of family coverage for health insurance.</p>
<b>Life Insurance</b>	Term Life Insurance district purchase \$10,000 per employee.	Life Insurance in the amount of \$10,000 is provided to all employees with the Board paying one-half of the premium.

ITEM	CLYMER	PANAMA
Duration	2015-2018	2011-2019
		Employees may opt to purchase up to forty thousand dollars of additional pre-tax term group life insurance. The District agrees to seek an insurance carrier who will allow exercise of this option
<b>Medical Insurance Fund</b>	Section 125 Plan runs from October 1-September 30 each year. District established a \$3,000 limit	Section 125 Flexible Benefit plan. Monthly participation costs will be paid by each individual participant. The plan will be developed to include the following:
		Insurance premiums Health, Dental, and Vision Insurance Life Insurance up to \$50,000 Disability Insurance Accidental Death and Dismemberment Insurance. Unreimbursed Medical Expenses (\$5,000.00 limit) Dependent Care
<b>Wavier of Insurance Payment</b>	Teachers not taking Health Insurance from the District will receive \$2,500.	Teachers not taking Health Insurance from the District will receive \$2,500. Additional monies if more than 12 teachers agree to not take insurance, it will increase by \$100 for every person over 12.
<b>Sick Leave</b>	15 days per year, 3 of which are for personal leave.	13 days a year
<b>Personal leave</b>	Personal days are limited to 3 per year district wide. They come off the 15 days of sick leave.	Teacher may receive 4 personal days not deducted from sick leave. Unused personal days will be added to the accumulated sick time.
<b>Maximum Accumulation</b>	Teacher may accumulate up to 230 sick days.	Teacher may accumulate up to 220 days. Teachers accumulating 220 days, may receive payment to their 105 plans for days not used when above the 220 days.
<b>Bereavement Leave</b>	Maximum of 5 days per occurrence for immediate family. One day can be used for non-family	5 days for his/her mother, father, spouse, children. For other family member 1 day for bereavement. Teacher can use 4 additional days but deducted from sick time.

ITEM	CLYMER	PANAMA
Duration	2015-2018	2011-2019
<b>Extended Sick Leave</b>	Unpaid leave of absence up to one year	Tenured teacher can be granted up to 2 years without pay. Child bearing/leave, Personal leave, Public office leave, Military leave.
<b>Association Leave</b>  <b>Educational Leave</b>	7 Days per year  As approved by Superintendent	16 days a year. Unused days roll over to the next year.
<b>Jury Duty</b>	For Service that is with full pay, employees will return any funds they receive from the courts to the district.	Approved as short-term leaves with pay.
<b>Maternity Leave</b>	Sick leave is used until birth, 12 weeks FMLA.	Included in Extended Leave section
<b>Sick Bank Leave</b>	1 year of service in the district. 2 <sup>nd</sup> year contribute 3 days from accumulated sick leave to the sick bank to become a member. Member can use up to 120 days per year with superintendent and CEA President approval	Teacher accumulation of 20 days become eligible for one and only one time to join the bank. Contribute between 2 to 5 days a year. Max 160 can be taken in their lifetime.
<b>Sabbatical Leave</b>	Work in the district for 7 years. Every 7 years you are eligible for the leave. One leave per year.	Work in the district for 7 years. Every 7 years you are eligible for the leave. One leave per year.
<b>Calendar</b>	186 days of school	186 days of school between September 1 to June 30. 7.5 hours of school preparation prior to Labor Day.
<b>Curriculum Rate</b> <b>Professional Development Plan</b>	\$35 per hour Each teacher will have a PDP	\$25 per hour
<b>Health Insurance at Retirement and Unused Sick Days</b>	Teacher service in district at least 20 years. District will pay 80% of premium for single persons, 60% of premium for 2 persons for ten years. Unused sick days will be paid to a 403B account. Days will be paid at 1/200 of the teacher average of 3 consecutive years	Teacher service in district at least 20 years. Option A: \$75 per unused sick day, not to exceed \$16,500, will be paid in a lump sum, and will be deposited into a 403b or 105 for health expenses. Option B: must retire at the end of the first year of retirement eligibility. Teachers retiring under option B must have been a full-time teacher, have accumulated a minimum of 100 sick days, and have served the district for 20 years.

ITEM	CLYMER	PANAMA
Duration	2015-2018	2011-2019
		<p>Panama Central School District for a minimum of twenty (20) years.</p> <p>Teachers meeting the criteria from #1 and #2 above will be entitled to receive from the District an amount equal to the yearly cost of a single traditional health insurance plan. The plan amount is to be paid in full and will adjust yearly to reflect current rates. Payment will be placed into a 105h account beginning the month after the effective date of retirement and continue until the first day of the month the retiree turns 65 years of age.</p>
<b>Evaluation and Performance Appraisal</b>	CEA will negotiate components of the APPR that are required by regulations to be negotiated annually.	<p>PFA will negotiate components of the APPR that are required by regulations to be negotiated annually.</p> <p>1 evaluation probationary teacher per semester, principal can do more.</p>
<b>School Day</b>	7:50 am until 3:15 pm	7:50 am to 3:00pm, except for Wednesday: 3:30 required time for teachers. Guideline in contract 7 hours and 10 minutes teaching time, 30 minutes professional duty.
<b>Class Assignment</b>		Full- time load: 5 classes, can be assigned 6 classes.
<b>Preparation Time</b>	All teachers will have 2 prep periods, each one equal to a 38-45 minute.	All teachers will have 2 preparation periods.
<b>Class sizes</b>	District will make an effort to work toward a maximum enrollment of 25 persons per class.	Class size as define by NYSED.
<b>Evening Assignments</b>	1 parent night, 1 open house per year	NA
<b>Grievance Procedure</b>	4 Stage procedure, Arbitration	3 Stage procedure with Binding Arbitration
<b>3020a Procedure</b>	3020a and Alternative to 3020a procedures.	3020a or binding Arbitration

The salary schedules for each district are similar on a number of steps. Most salary schedules limit Bachelor degree schedules after 5 years because certification requirements demand a master's degree by the end of the 5<sup>th</sup> year. If a teacher does not have that degree by the 5<sup>th</sup> year, the teacher is considered uncertified. The current schedules are based on each teacher having earned a bachelors' degree, and with continued experience the teachers'

remuneration would increase. In Table 9-3 the addition of a stipend for earning a masters' degree as well as increased earnings for graduate hours attained can be seen. Both districts cap earnings for graduate hours at a maximum of sixty hours. It should be noted that Clymer offers increases in salary for 20 and 25 years of service.

**Table 9-3: Base Salary Comparison**

Steps	Clymer 2017-18	Panama – 2017-18	
		Bachelor	Master's
1	\$38,500	\$42,525	\$45,225
2	\$39,500	\$43,395	\$46,095
3	\$40,500	\$44,265	\$46,965
4	\$42,000	\$45,135	\$47,835
5	\$43,000	\$46,005	\$48,705
6	\$44,500	\$46,875	\$49,575
7	\$46,000	\$47,975	\$50,675
8	\$47,500	\$49,075	\$51,775
9	\$49,000	\$50,175	\$52,875
10	\$51,500	\$51,375	\$54,075
11	\$53,000	\$52,692	\$55,392
12	\$55,000	\$54,062	\$56,762
13	\$56,600	\$55,432	\$58,132
14	\$58,500	\$56,802	\$59,502
15	\$60,500	\$58,552	\$61,252
16	\$62,000	\$61,612	\$64,312
17	\$64,000	\$64,472	\$67,172
18	\$66,000	\$69,372	\$72,072
19	\$71,000	\$73,372	\$76,072
20	\$80,000	\$76,943	\$79,643
21		\$78,693	\$81,393
22		\$81,293	\$83,993
23		\$83,093	\$85,793
24		\$84,893	\$87,593
25@CCS	\$85,000	\$90,018	\$92,218

**Clymer Salary Clause**

- (A) Masters Degree Deduction – Teachers will receive a deduction of \$1000.00 for not completing a master's degree with at least eighteen (18) hours in their field.
- (B) Graduate hours will be paid in blocks of six (6) hours at \$70.00 pr. hr.
- (C) National Certification – A \$1000.00 stipend will be given to any teacher receiving National Certification.
- (D) Longevity exception clause- Any member, after having completed step 20, will be able to apply years of service at other NYS public schools in order to reach the 25 year longevity salary, if the difference between the number of years at previous school and the step the member started on at Clymer was five years or more.
- (E) Uncertified Teacher Payment – If for any reason it is necessary that an uncertified teacher be hired, that teacher will be hired at a salary of five hundred dollars (\$500.00) below Step I.
- (F) Positions Requiring More than 10 Months – Because of the responsibilities necessary, the following positions require time beyond the regular school year:
  - a. Guidance Counselor
  - b. School Psychologist
  - c. FFA Advisor

### **Panama Salary Clause**

Hours beyond Bachelor's: \$60 per credit hour to a maximum of Bachelors + 60 or Masters + 30

A teacher's salary may be divided by 21 or 26 pays, as the individual chooses.

Time sheets, sick leave and substitute slips must be turned into the respective Supervisor or Principal at the end of the work day on the Friday prior to pay date.

$$\begin{array}{rclcl} \text{Degree} & & \text{Step} & & \text{Base Salary} \\ \text{Hours beyond BA or MA} & \times & \$60 & = & \text{Hours} \\ & & & & \text{Total Salary} \end{array}$$

In Table 9-4 below, stipends for selected co-curricular activities are listed. The number of positions and total pay-out differs fairly significantly between the two districts with Panama offering the greater number of organizations and staff positions.

**Table 9-4: Extra/Co-Curricular(Athletic)Stipends**

<b>Extra/Co-Curricular (Athletic) Stipends</b>	<b>Clymer</b>	<b>Panama</b>
Athletic Director	\$5,786	Sport A
Baseball	\$3,934.48	Sport A
Basketball Boys Grade 7	NA	Sport D
Basketball Boys Grade 8	NA	Sport D
Basketball Girls Grade 7	NA	Sport D
Basketball Girls Grade 7	NA	Sport D
Basketball Modified Boys	\$3,471.60	NA
Basketball Modified Girls	\$3,471.60	NA
Basketball J.V. Boys	\$3,934.48	NA
Basketball J.V. Girls	\$3,934.48	NA
Basketball Varsity Boys	\$5,438.84	Sport A
Basketball Varsity Girls	\$5,438.84	Sport A
Basketball V. Timekeeper (Each Evening)	\$75.19	
Bowling	\$3,934.48	
Football J.V. Head Coach	\$4,050.20	
Football Assistant Varsity	NA	Sport B
Football Varsity Coach	\$5,438.84	
Softball	\$3,934.48	Sport B
Golf	NA	Sport D
Supervisor (Each PM)	\$34.17	
Track Boys	\$3,934.48	
Soccer Varsity	NA	Sport B
Swimming Boys Varsity	NA	Sport A
Swimming Girls Varsity	NA	Sport B
Swimming Boys Assist	NA	Sport C

<b>Extra/Co-Curricular (Athletic) Stipends</b>	<b>Clymer</b>	<b>Panama</b>
Swimming Girls Assistant	NA	Sport D
Track Girls	\$3,934.48	Sport B
Tennis Boys	NA	Sport C
Track Boys Varsity	NA	Sport B
Track Assistant	NA	Sport C
Track Modified	NA	Sport D
Volleyball J.V. Girls	\$3,703.04	NA
Volleyball Varsity Girls	\$3,934.48	Sport B
Cross Country	\$3,934.48	NA
Girls Soccer		NA
Wrestling Varsity	NA	Sport A
Wrestling Assistant	NA	Sport B

**Panama Salary Chart for Coaching Positions**

	1 year	2 years	3 years	4 years	5 years	6 years
Sport A	\$1,830	\$2,175	\$2,521	\$2,867	\$3,212	\$3,858
Sport B	\$1,484	\$1,760	\$2,036	\$2,314	\$2,590	\$3,142
Sport C	\$1,335	\$1,581	\$1,828	\$2,075	\$2,323	\$2,820
Sport D	\$965	\$1,137	\$1,311	\$1,483	\$1,657	\$2,004

The first preference for all positions in the above chart will be given to Faculty Association Members.

Longevity Service is also added on to the Chart. Coaching in the district 10 years adds \$750; 15 years - \$1,500; 20 years - \$2,000 to each sport coached.



**Table 9-5: Stipends for Extra-Curricular Activities**

<b>Positions</b>	<b>Clymer</b>	<b>Panama Step 1</b>	<b>Panama Step 2</b>	<b>Panama Step 3</b>	<b>Panama Step 4</b>	<b>Panama Step 5</b>	<b>Panama Step 6</b>
<b>Grade 12 Advisor (2)</b>	\$3,470.27	\$903					
<b>Grade 11 Advisor (2)</b>	\$3,470.27	\$807					
<b>Grade 10 Advisor</b>	1 Advisor \$1,156.76	2Advisors \$454					
<b>Grade 9 Advisor</b>	1Advisor \$1,156.76	2Advisors \$421					
<b>Grade 8 Advisor</b>	\$578.38						
<b>Grade 7 Advisor</b>	\$578.38						
<b>AFS</b>	\$578.38						
<b>FBLA</b>	\$2,313.51						
<b>FFA</b>	\$1,156.76						
<b>Band at Games</b>		\$45. Each game					
<b>CAPP/SADD Advisor</b>	\$578.38	\$283	\$311	\$344	\$380	\$417	\$465
<b>Drama Club Advisor</b>		\$950	\$1,150	\$1,500			
<b>School Play</b>	\$3,470						
<b>Equipment Transporter @ event</b>		\$40					
<b>High School Bowl Advisor</b>		\$396					
<b>High School Café Monitor</b>		\$2,000					
<b>Home Tutoring</b>		\$25 per Hr.					
<b>Senior Honor Soc.</b>		\$377					
<b>Language Club Advisor</b>		\$283	\$311	\$344	\$380	\$417	\$465
<b>Late Detention</b>		\$20 per Hr.					
<b>Marching Band</b>	\$578.38						

<b>Positions</b>	<b>Clymer</b>	<b>Panama Step 1</b>	<b>Panama Step 2</b>	<b>Panama Step 3</b>	<b>Panama Step 4</b>	<b>Panama Step 5</b>	<b>Panama Step 6</b>
<b>Media Productions</b>	\$578.38						
<b>Mentor</b>		\$250					
<b>Mentee</b>		\$140					
<b>Mock Trial</b>		\$396					
<b>Musical Advisor</b>		\$1,710	\$2,011	\$2,385	\$2,735	\$3,079	\$3,461
<b>Musical Assistant</b>		\$950	\$1,150	\$1,500			
<b>Musical Accompanist</b>		\$550	\$750	\$1,100			
<b>NHS</b>	\$578.38						
<b>School to Work Advisor</b>		\$1,250					
<b>Ski Club Downhill</b>		\$415					
<b>Ski Club Cross Country</b>		\$425					
<b>Student Council</b>	\$578.38						
<b>Student Council HS</b>		\$692	\$757	\$836	\$894	\$967	\$1,040
<b>Student Council MS</b>		\$346	\$378.50	\$418	\$447	\$483.50	\$520
<b>Swim Club Advisor</b>		\$543	\$642	\$748	\$851	\$957	\$1,122
<b>Summer School Instruction</b>		\$25 per Hr.					
<b>Trap Club</b>	2Advisors \$578.38	\$595					
<b>Wellness Coord.</b>		\$1,000	\$1,500	\$2,000			
<b>Yearbook Advisor</b>	\$3,470.27	\$1,710	2,011	\$2,385	\$2,735	\$3,079	\$3,461
<b>Environment Club</b>	\$578.38						
<b>Youth Hoops</b>		\$725	\$975	\$1,225			
<b>Art Club HS</b>	\$578.38						
<b>Art Club Elem</b>	\$578.38						
<b>Pep Band</b>	\$1,156.76						

The coaching pay schedule for both districts is similar if the length of time a coach has held the position is taken into consideration. Contractual payments for extra-curricular activities shows that Clymer pays more for most of the advisors.

Both districts have teacher unit agreements expiring over the next year, with Clymer's expiring on June 30, 2018 and Panama's on June 30, 2019, which will allow all parties to negotiate in a timely manner with or without a merger. The FSC and focus group members commented frequently that the Panama teachers' contract was richer and would force spending most of the incentive aid to level up the Clymer teachers. Contrary to FSC members' statements that leveling up would cost much of the incentive aid, in truth, leveling up would cost about \$150,000, or 9% of the incentive aid, a more realistic amount that would serve to unify the staffs. (See Table 9-6, Leveling Up). The comparison of the two salary schedules shows that Clymer is higher than Panama on some steps, and on other steps Panama is higher.

**Table 9-6: Leveling Up Clymer and Panama Salary Schedules**

2017 Leveling Up Panama and Clymer Salary Schedules									
Steps	Clymer Salary Schedule	Panama Salary Schedule	Differences between Clymer and Panama	No. of Staff on Clymer Steps	New Money needed to level up to Panama	No. of Staff on Panama Step	Differences between Panama and Clymer	New Money needed to level up to Clymer	
1	\$ 38,500	\$ 42,525	\$ 4,025	4	\$ 16,100				
2	\$ 39,500	\$ 43,395	\$ 3,895	4	\$ 15,580				
3	\$ 40,500	\$ 44,265	\$ 3,765	4	\$ 15,060	1			
4	\$ 42,000	\$ 45,135	\$ 3,135	1	\$ 3,135				
5	\$ 43,000	\$ 46,005	\$ 3,005	5	\$ 15,025	1			
6	\$ 44,500	\$ 46,875	\$ 2,375	1	\$ 2,375	1			
7	\$ 46,000	\$ 47,975	\$ 1,975	1	\$ 1,975	2			
8	\$ 47,500	\$ 49,075	\$ 1,575	0	\$ -	1			
9	\$ 49,000	\$ 50,175	\$ 1,175	1	\$ 1,175	0			
10	\$ 51,500	\$ 51,375		5	\$ -	0	\$ 125	\$ -	
11	\$ 53,500	\$ 52,692		4	\$ -	0	\$ 808	\$ -	
12	\$ 55,000	\$ 54,062		2	\$ -	2	\$ 938	\$ 1,876	
13	\$ 56,600	\$ 55,432		4	\$ -	1	\$ 1,168	\$ 1,168	
14	\$ 58,500	\$ 56,802		2	\$ -	6	\$ 1,698	\$ 10,188	
15	\$ 60,500	\$ 58,552		2	\$ -	4	\$ 1,948	\$ 7,792	
16	\$ 62,000	\$ 61,612		2	\$ -	1	\$ 388	\$ 388	
17	\$ 64,000	\$ 64,472	\$ 472	1	\$ 472	5			
18	\$ 66,000	\$ 69,372	\$ 3,372	2	\$ 6,744	3			
19	\$ 71,000	\$ 73,372	\$ 2,372	1	\$ 2,372	3			
20	\$ 80,000	\$ 76,943		4	\$ -	2	\$ 3,057	\$ 6,114	
21	\$ 80,000	\$ 78,693		1	\$ -	3	\$ 1,307	\$ 3,921	
22	\$ 80,000	\$ 81,293	\$ 1,293	2	\$ 2,586	0			
23	\$ 80,000	\$ 83,093	\$ 3,093	1	\$ 3,093	4			
24	\$ 80,000	\$ 84,893	\$ 4,893	4	\$ 19,572	2			
25	\$ 85,000	\$ 91,100	\$ 6,100	1	\$ 6,100	11			
	\$ 1,474,100	\$ 1,509,183			\$ 111,364			\$ 31,447	\$ 142,811

Other tables will show that there are similar contract expenses in each district, although not always due to the salary itself. There are contractual clauses that provide expensive health benefits at retirement, with each district having different limitations. The aging of teaching staff members plays a large role in accounting for expenses.

### **Highlights from each district's teacher contract**

- In 2017-18, Clymer Step 1 teacher starts at \$4,000 less than Panama's at the Bachelor level, and \$4,625 less at the Master's level.
- Clymer pays \$10 dollars more per graduate credit hour. For example, Clymer pays \$2,100 for 30 graduate hours, compared to Panama's \$1,800 for 30 graduate hours. The graduate hours pay is added to the teacher's base salary that year.
- Clymer has a longevity step at year 20 and year 25. The Bachelor schedule shows an increase at step 20 of \$9,000 and at step 25 of \$5,000.
- Panama has a salary schedule to step 25.

Clymer and Panama steps between 20 and 25:

- Clymer step 20 is at \$80,000, Panama step 20 is at \$76,943
- Clymer Step 25 is at \$85,000, Panama step 25 is at \$90,000

This is not uncommon in teacher contracts to find additional dollars added to the higher steps to reward teacher longevity in the district. The Clymer and Panama top steps in comparison to those in Chautauqua County and Erie County are shown below.

- Average top step at Erie 2 Chautauqua Cattaraugus BOCES is \$85,068
- Average top step in Chautauqua County is \$83,571
- Average top step in Erie County is \$89,087

This information was obtained from the Labor Relations Office at E2CC BOCES.

Information obtained from payroll records and from the business offices show that Clymer has 9 teachers on steps 20 or 25; Panama has 20 teachers that are between steps 20-25. The salary for the 29 teachers combined equals \$2.5 million dollars without benefits. Panama Central has approximately a third of its staff at the top steps 20-25, and Clymer Central has just less than 20% of its staff on steps 20 or 25.

Both districts provide partial paid health coverage to retirees for either 10 years after retirement or to the age of 65 based on contractual language in each agreement. In each district, there are provisions in the contracts to cash in unused sick days as a one-time payment.

**Health Insurance Retirement Benefits:**

**Clymer health retirement benefit for teachers:** After service in the district for at least 20 years, the district will pay 80% of a health insurance premium for single persons, 60% of a premium for 2 persons for ten years. Unused sick days will be paid to a 403B account. Days will be paid at 1/200 of the teacher average salary of 3 consecutive years.

**Panama health insurance benefit for teachers:**

Teacher service in district for at least 20 years is required.

Option A: \$75 per unused sick day, not to exceed \$16,500, will be paid in a lump sum, and will be deposited into a 403b or 105h account for health expenses.

Option B: Must retire at the end of the first year of retirement eligibility.

Teachers retiring under option B must have been a full-time teacher, have accumulated a minimum of 100 sick days, and have served the Panama Central School District for a minimum of twenty (20) years.

Teachers meeting the criteria from #1 and #2 above will be entitled to receive from the District an amount equal to the yearly cost of a single traditional health insurance plan. The plan amount is to be paid in full and will adjust yearly to reflect current rates. Payment will be placed into a 105h account beginning the month after the effective date of retirement and continue until the first day of the month the retiree turns 65 years of age.

**Clymer District Retiree's Health Cost:**

2016-17-\$259,278 - 46 retirees

2017-18- \$289,107 - 46 retirees

**Panama District Retiree's Health Cost:**

2016-17-\$77,919 - 10 retirees

(\$15,000 one-time deposit for retired employee)

2017-18-\$112,175 – 6 retirees and 4 possible

(\$35,000 one-time deposit)

The above information about retirees' health benefits was obtained from the Business Office in each district.

**Table 9-7: Support Staff Contract Comparison**

	<b>Clymer Education Support Personnel NYSUT</b>	<b>Civil Service Employee Association Inc. Local 1000 AFSCME AFL-CIO Panama Local 807 Unit 6317</b>
<b>Duration</b>	July 1, 2011 – June 30, 2016	July 1, 2012 – June 30, 2016
<b>Association Business</b>		
<b>Sick Leave</b>	1 day earned per month up to 230 days.	1 day earned per month up to 175 days.
<b>Personal Leave</b>	3 days per year. Leaves are Different lengths of time of 12, 11, 10-month employees	3 personal days are not deducted from sick leave
<b>Other Designated Personal Leaves</b>	Bereavement up to 5 days per occurrence, no more than 10 days in 1 year.	Bereavement up to 5 days per immediate family 3 days for other family, 1 for others Jury duty
<b>Leaves of Absence</b>	Up to 6 months without pay	Up to 1 year, 1 per department
<b>Sick Bank</b>	30-day Limit to be used per year per employee	After accumulating 20 sick days, you are eligible for sick bank 60 days draw per life time
<b>Child Care Leave</b>	Up to 6 months	Up to 2 years
<b>Paid Holidays</b>	12 days	13 days
<b>Health Insurance</b>		Basic Health Plan, 20 hours work per week. Major medical and dental Family 90%, Single 95% paid by district. Health Insurance Upgrade 50% family, 50% Single

	<b>Clymer Education Support Personnel NYSUT</b>	<b>Civil Service Employee Association Inc. Local 1000 AFSCME AFL-CIO Panama Local 807 Unit 6317</b>
	<p>35 hrs. per week are eligible.</p> <p>POS-District 88%, Prescription card \$7 generic, \$15 Brand Name Brand Name Co-pay District 90/10%</p> <p>Optical District 90%</p> <p>Dental District 90%</p> <p>PPO District 88%, Prescription card \$7 generic, \$15 Brand Name Brand Name Co-pay District 90/10%</p> <p>Optical District 90%</p> <p>Dental District 90%</p> <p>Traditional Plan,</p>	
	<p>District 88%, Prescription card \$5 generic, \$10 Brand Name Brand Name Co-pay District 90/10%</p> <p>Optical District 90%</p> <p>Dental District 90%</p>	
<b>Health Buyout</b>	\$1,000	Full time -\$555., 6 hours. Employee \$416.25.4 hours employee \$277.50, 3-hour employee \$208.12.
<b>Section 75 rights</b>	Grievance procedures and Just clause	Just Clause, Grievance procedure
<b>Flexible Benefits</b>	125 plan limits \$3,000	125 plans
<b>Grievance Procedure</b>	4 Stages, Arbitration	5 stages, Arbitration



	<b>Clymer Education Support Personnel NYSUT</b>	<b>Civil Service Employee Association Inc. Local 1000 AFSCME AFL-CIO Panama Local 807 Unit 6317</b>
<b>Retirement Payment</b>	15 years of service, District will pay 80% single plan, 60% 2 people plan for 10 years. Accumulated sick days up to 200 will be put in to a 403-b account at a rate of 3/10 of the best 3 consecutive years.	Sick leave compensation up to \$15,000 for health insurance or up to \$10,500. For cash
<b>Work Week/Year</b>	Full time, 35 hrs. a week July-June	Teacher aides, Bus drivers, Transportations aides 191 days Life guard 186 days
<b>Life Insurance</b>		\$10,000 life insurance district pays half.
<b>Perfect Attendance Award</b>	Perfect attendance per quarter \$125.	NA
<b>Vacation</b>	12-month employee-1 yr. 5 days, 3 years 10 days 8 years 15 days, 15 years 17 days, 18 years 20 days,	12-month employee-1 yr. 5 days, 2 years 10 days 3 years 15 days, 15 years 20 days,
<b>Negotiation</b>	Prior to March 1, of the ending year.	Meeting at an agreeable time and date.
<b>Evaluation</b>	Once a year	Once a year
<b>Sabbatical Leave</b>	NA	Teacher aides and Teacher assistants 1 member per year after 7 years of service.
<b>Bus Driver</b>	Routes seniority Drug and alcohol testing	Routes seniority, Drug and alcohol testing

**Table 9-8: Clymer Educational Support Staff Unit Step Range, Hours, Days**

<b>Position</b>	<b>Steps</b>	<b>Hours</b>	<b># of Days</b>
<b>Bus Driver</b>	20	3	185
<b>Bus Mechanic</b>	15	8	260
<b>Clerk</b>	5	7	200
<b>Custodian</b>	15	8	260
<b>Food Service Cook</b>	6	8	187
<b>Food Servicer Helper</b>	1	4-5	187
<b>Media Center Assistant</b>	6	8	190
<b>Supervisor</b>	27	8	260
<b>Teacher Aide</b>	1	7	187
<b>Teacher Assistant</b>	7	7	187
<b>Typist</b>	5	8	211
<b>Utility Worker</b>	4	8	260
<b>Health Assistant</b>	4	7.5	187

Note:

Teacher Aide (attendance aide) @ 7.5 hrs.

Food Service Supervisor@190 days

Typist, Part time @ 187 days

**Table 9-9: Panama Hours/Schedule****TABLE****Panama Hours/Schedule**

The hours of each employee covered under this contract shall be established in accordance with the title encumbered by the employee and the corresponding work schedule as set forth herein.

<b>Title</b>	<b>Hours of Work/Work Schedule</b>
<b>1. Monitor/Bus Attendants</b>	<p>A. Five(5) days per week, ten(10) months per year. September 1 through June 30 when school is in session. Monitors and Bus Attendants will be based on 191 days each school year. Bus Attendants will be paid for three (3) hours of work per day.</p> <p>B. Special Provisions- Monitors will be paid for two and one-half (2.5) hours of work per day. In any situation where school is closed during school hours, Monitors and Bus Attendants will be paid a full day's pay.</p>
<b>2. Custodians and Cleaners</b>	Five (5) days per week, twelve (12) months per year, eight (8) hours per day (unless otherwise specified), with the exception of paid vacation and holidays as well as other paid and unpaid leave specified in this agreement.
<b>3. Teacher Aides and Teaching Assistants</b>	Five (5) days per week, ten (10) months per year, eight (8) hours per day (unless otherwise specified). September 1 through June 30 on days which teachers are scheduled to work. Teacher Aides and Teacher Assistants will be paid based on 192 days each school year.
<b>4. Bus Drivers</b>	Five (5) days per week, ten (10) months per year, from September 1 through June 30 when school is in session with the exception of paid and unpaid leaves specified in this Agreement. Bus runs and time shall be specified by the Transportation Aide and the Superintendent of Schools. Bus Drivers shall be paid on an annual salary basis for 191days.
<b>5. Transportation Aide</b>	Five (5) days per week, ten (10) months per year, from September 1 through June 30 when school is in session with the exception of paid and unpaid leaves specified in this Agreement. Transportation Aides shall be paid on an annual salary basis for 191days.
<b>6. Head Lifeguard/Fitness Room supervisor</b>	40 hours per week, ten months per year from September 1 through June 30. Head Lifeguard salary shall be paid based on 186 days each school year.

Clymer and Panama support staff contracts have similar provisions for their workers. The number of days and hours vary by position in each district. Clymer offers a health insurance program for their employees that is similar to teachers' programs, but Panama does not.

**Table 9-10: Shared Superintendent Contract**

<b>Superintendent Contract</b>	<b>Shared position 50% of all expenses.</b>	
	<b>Clymer</b>	<b>Panama</b>
<b>Term</b>	June 30,2014-June 30, 2017	June 30,2014 June 30, 2017
<b>Compensation</b>	(\$74,500)	\$149,500\$
<b>125 Account</b>	Clymer Shares the cost for these items	\$500.
<b>Health Insurance</b>	Clymer Shares the cost for these items	80% for Family and Individual coverage. Includes Dental, Vision and Prescription
<b>Life Insurance</b>	Clymer Shares the cost for these items	District will contribute annually for the purchase of a \$100,000 Term of Life
<b>Evaluation</b>		Annually
<b>Holidays</b>	Clymer Shares the cost for these items	Same as School Calendar
<b>Vacation</b>	Clymer Shares the cost for these items	20 Vacation Days, Can carry over 5 days. Can be reimbursed for 5 unused days at a per diem rate of 1/260 of annual salary.
<b>Sick Leave</b>	Clymer Shares the cost for these items	Base of 15 days.14 days per year as of July 1
<b>Personal Leave</b>	Clymer Shares the cost for these items	5 days per year.
<b>Sick Leave Retirement Conversion</b>	Clymer Shares the cost for these items	Maximum of 200 Accumulated sick days at the rate of 1/260 of annual salary. Maximum \$20,000. Money will be put into a 403B plan
<b>Bereavement</b>	Clymer Shares the cost for these items	5 Days
<b>Health Insurance Retirement</b>	Clymer Shares the cost for these items	Health insurance premium will be paid by district until 65 years ago.
<b>Resignation</b>		75 days' notice to end service.
<b>Reimbursement</b>	Clymer Shares the cost for these items	Travel, cell phone and other business related expenses.
<b>Time in Each District</b>	50% time in each District	
50% time in each District		

**Table 9-11: Clymer and Panama Individual Principal Contracts**

<b>Terms</b>	<b>Clymer 7-12 Principal</b>	<b>Panama UPK-12 Principal/Special Education Director</b>	<b>Clymer UPK 6 Principal</b>
<b>Duration</b>	July 1 2014-June 30, 2017	July 1 2014-June 30, 2017	July 1 2014-June 30, 2017
<b>Salary</b>	\$114,000	\$90,000 Plus \$10,000 for Special Education Director, \$5,000 for 7-12 grades supervision	\$79,825
<b>Sick Leave</b>	Earn one day per month up to 230 days can be accumulated	14 days added to her account yearly	Earn one day per month up to 230 days can be accumulated
<b>Personal Leave</b>	Earn one day every 2 months up to 230 days can be accumulated	7 days per year	Earn one day every 2 months up to 230 days can be accumulated
<b>Leave of Absence</b>	5 Days bereavement	5 days for immediate family, 3 days for family, 1 day for others	5 Days bereavement
<b>Vacation Days</b>	20 days per year, 5 days per year cash in	1.5 days Earned each month, 20 days a year, 10 carry over days max. 30 days	20 days per year, 5 days per year cash in
<b>Sick Bank</b>	NA	Follow faculty contract	NA
<b>Paid Holiday</b>	15	14	15
<b>Child Care Leave</b>	NA	NA	NA
<b>Health Insurance</b>	Health, Dental, Vision District pays 88%	Health Insurance 85% paid by District, Vision 100%	Health, Dental, Vision District pays 88%
<b>Health Buyout</b>	NA	\$2,500. As per faculty contract	NA
<b>Flex Benefit</b>	NA	125 benefit Faculty Contract	Na
<b>Life Insurance</b>	Life Insurance District 100%	\$10,000 district pays 50%	Life Insurance District 100%
<b>Retirement Payments</b>	Covert sick days up to \$20,000, put in 403b	Health Insurance, 80% single, 60% 2 people for 10 years, sick time up to 230 days to health insurance dollars not to exceed \$6,000 a year.	Health Insurance ,80% single, 60% 2 people for 10 years, sick time up to 230 days to health insurance dollars not to exceed \$6,000 a year.

<b>Terms</b>	<b>Clymer 7-12 Principal</b>	<b>Panama UPK-12 Principal/Special Education Director</b>	<b>Clymer UPK 6 Principal</b>
<b>Evaluation</b>	NA	NA	NA
<b>Professional Dues</b>	NA	State and Local	
<b>Grievance Procedure</b>	3020a	Na	3020a
<b>Summer Flex Hours</b>	4-day week	NA	4-day week
<b>Travel &amp; Conference expenses</b>	NA	Up to \$1,000	NA

**Table 9-12: Panama Individual Support Staff Contract Provisions**

<b>Terms/ Positions</b>	<b>School Nurse</b>	<b>Bus Mechanic</b>	<b>Technology Specialist</b>	<b>Account Clerk</b>	<b>District Treasurer</b>	<b>Supt Secretary</b>	<b>Student Services/ Assistant</b>	<b>(2) Secretary to Principals</b>
<b>Duration</b>	August 3, 2015- June 30, 2016	July1, 2013- June 30, 2017	July1, 2014- June 30, 2017	July1, 2015- June 30, 2017	July1, 2014- June 30, 2017	June 13, 2014- June 30, 2017	July1, 2014- June 30, 2017	July1, 2014- June 30, 2017
<b>Hours per day</b>	7.5 Hours 10 months plus 40 hours	8 Hours	8 Hours	8 Hours	8 Hours	8 Hours	11 months, 8Hours	8 Hours
<b>Salary</b>	\$38,110	\$35,673	\$	\$25,906	\$65,000	\$32,749	\$40,835	\$33,619 \$27,247
<b>Sick Leave</b>	10 days Accum- ulate to 175 days	12 days Accum- ulate to 175 days	12 days Accum- ulate to 175 days	12 days Accum- ulate to 175 days	12 Days Accum- ulate to 175 days	12 Days Accum- ulate to 175 days	13 Days Accum- ulate to 220 days	12 Days- Accum- ulate to 220/175 days
<b>Personal Leave</b>	3 Days	3 Days	3 Days	3 Days	3 Days	3 Days	3 Days	3 Days
<b>Leave of Absence</b>	NA	NA	NA	NA	NA	NA	NA	NA
<b>Vacation Days</b>	NA	1.5 days per month up to 20 days a year. Carry over 10 days, max 30 days	1.5 days per month up to 20 days a year. Carry over 10 days, max 30 days	1.5 days per month up to 20 days a year. Carry over 10 days, max 30 days	1.5 days per month up to 20 days a year. Carry over 10 days, max 30 days	1.5 days per month up to 20 days a year. Carry over 10 days, max 30 days		1.5 days per month up to 20 days a year. Carry over 10 days, max 30 days

<b>Terms/ Positions</b>	<b>School Nurse</b>	<b>Bus Mechanic</b>	<b>Technology Specialist</b>	<b>Account Clerk</b>	<b>District Treasurer</b>	<b>Supt Secretary</b>	<b>Student Services/ Assistant</b>	<b>(2) Secretary to Principals</b>
<b>Sick Bank</b>	As per CSEA Contract	NA	As per CSEA Contract	As per CSEA Contract	As per CSEA Contract	As per CSEA Contract	As per CSEA Contract	As per CSEA Contract
<b>Paid Holidays</b>	14 Days	14 Days	14 Days	14 Days	14 Days	14 Days	14 Days	14 Days
<b>Health Insurance</b>	Health Dental 85% District, Vision \$100. Toward premium.	Health Dental 85% District, Vision \$100. Toward premium.	Health Dental 85% District, Vision \$100. Toward premium.	Health Dental 85% District, Vision \$100. Toward premium.	Health Dental 85% District, Vision \$100. Toward premium.	Health Dental 85% District, Vision \$100. Toward premium.	Health Dental 85% District, Vision \$100. Toward premium.	Health Dental 85% District, Vision \$100. Toward premium.
<b>Health Buyout</b>	\$2,500 as per Faculty contract	\$2,500 as per Faculty contract	\$2,500 as per Faculty contract	\$2,500 as per Faculty contract	\$2,500 as per Faculty contract	\$2,500 as per Faculty contract	\$2,500 as per Faculty contract	\$2,500 as per Faculty contract
<b>Retirement Payments</b>	NA	NA	NA	NA	NA	NA	NA	NA
<b>Evaluation</b>	1 per year by June 1	1 per year by June 1	1 per year by June 1	1 per year by June 1	1 per year by June 1	1 per year by June 1	1 per year by June 1	1 per year by June 1
<b>Grievance Procedure</b>	CSEA Contract	NA	NA	NA	NA	NA	NA	NA
<b>Summer Flex Hours</b>	NA	NA	NA	NA	NA	NA	NA	NA
<b>Snow Days</b>	Off	Work or Vacation Day	NA	NA	NA	NA	NA	NA
<b>Summer work</b>	Max. 40 hours at hourly rate during the summer.	NA	NA	NA	NA	NA	NA	NA

For the past 3 years, Clymer and Panama have shared a number of services, from superintendent to school psychologist. The table below shows 2013-2017 positions, cost and reimbursements from one district to the other.



**Table 9-13: Shared Positions Cost and Reimbursement**

<b>2013-14</b>	<b>Panama Shared Position</b>	<b>Panama pays Clymer</b>	<b>Clymer Shared Position</b>	<b>Clymer pays Panama</b>
<b>Superintendent</b> 68.9% Panama ,31.1Clymer	\$128,081			\$64,040
<b>Typist 50/50</b>				
<b>Dir. Inst. 50/50</b>				
<b>Psychologist 60/40</b>				
<b>Technology Dir 50/50</b>		\$11,891	\$49,046	
<b>Business Official *</b>				
<b>Revenue paid to each District</b>		\$11,891		\$64,040
<b>Totals</b>	\$128,081		\$49,046	
<b>Actual Expense minus Revenue</b>	\$64,041		\$37,155	
<b>2014-15</b>	<b>Panama Shared Position</b>	<b>Panama pays to Clymer</b>	<b>Clymer Shared Position</b>	<b>Clymer pays to Panama</b>
<b>Superintendent 50/50</b>	\$188,461			\$94,230
<b>Typist 50/50</b>				
<b>Dir. Inst. 50/50</b>	\$132,415			\$66,207
<b>Psychologist 60/40</b>				
<b>Technology Dir 50/50</b>		\$50,006	\$100,012	
<b>Business Official</b>		\$37,928	\$75,857	
<b>Revenue to each District</b>		\$87,934		\$160,437
<b>Totals</b>	\$320,876		\$175,869	
<b>Actual Expense minus revenue</b>	<b>\$160,439</b>		<b>\$87,935</b>	

<b>2015-16</b>	<b>Panama Shared Position</b>	<b>Panama pays to Clymer</b>	<b>Clymer Shared Position</b>	<b>Clymer pays to Panama</b>
<b>Superintendent 50/50</b>	\$183,942			\$91,971
<b>Typist 50/50</b>	\$13,660			\$6,830
<b>Dir. Inst. 50/50</b>	\$132,848			\$66,424
<b>Psychologist 60/40</b>				
<b>Technology Dir 50/50</b>		\$50,690	\$101,381	
<b>Business Official *</b>		\$61,752	\$123,505	
<b>Revenue to each District</b>		\$112,442		\$165,225
<b>Totals</b>	\$330,450		\$224,886	
<b>Actual Expense minus Revenue</b>	\$165,225		\$112,444	
<b>2016-17</b>	<b>Panama Shared Position</b>	<b>Panama pays to Clymer</b>	<b>Clymer Shared Position</b>	<b>Clymer pays to Panama</b>
<b>Superintendent 50/50</b>	\$183,535			\$91,767
<b>Typist 50/50</b>	\$40,338			\$20,169
<b>Dir. Inst. 50/50</b>	\$135,391			\$67,695
<b>Psychologist 60/40</b>	\$52,359			\$34,906
<b>Technology Dir 50/50</b>		\$51,119	\$102,238	
<b>Business Official *</b>		\$14,899	\$125,508	
<b>(2.5 months 7-1,9-16)</b>				
Revenue paid to each District		\$66,018		\$214,537
<b>Totals</b>	\$411,623		\$227,746	
<b>Actual Expense minus revenue</b>	\$197,086		\$161,728	
*Pro-rated 2.5 months, Full time position in Panama the rest of the year.				

<b>2017-18</b>	<b>Panama Shared Position</b>	<b>Panama pays to Clymer</b>	<b>Clymer Shared Position</b>	<b>Clymer pays to Panama</b>
<b>Superintendent 50/50</b>	\$189,349			\$94,674
<b>Dir. Inst. 50/50</b>	\$139,623			\$69,811
<b>Psychologist 60/40</b>	\$55,049			\$36,699
<b>Technology Dir 50/50</b>		\$51,119	\$102,238	
<b>Business Official</b>	\$125,508			\$62,754
Revenue to each District		\$51,119		\$201,184
<b>Totals</b>	\$509,529		\$102,238	
Actual <b>Expense minus Revenue</b>	\$308,345		\$51,119	

For slightly more than three years, the two districts have been sharing a superintendent, and they have shared other services for the past two years in efforts to be more cost efficient. The next step is to move toward a merger to maximize the benefits of combining the two school district staffs into a new school district.

Each district has a variety of provisions in its contract that are unique to the district and will thus make negotiating a new contract a bit more difficult for a newly merged district. Under NYS regulations, each district's contracts are in effect until new agreements can be reached. It will be the work of the new board of education and the union leadership to craft new agreements that will meet the needs of the new district and its staff.

## **Chapter 10 - Staffing**

Over the years, Clymer and Panama Central have reduced both professional and support staff through attrition rather than out-right reductions in force. The current staff configuration in each school district could be modified a little for some cost savings, but dramatic cuts can't be made since there are few extra teachers. It becomes a balancing act between offering educational opportunities for the students and creating the tightest budget possible. Both districts have some classroom enrollments of less than ten in the high school, and in some cases as few as one student in a classroom. While a class size of ten may not be harmful educationally, it is not a good model for the taxpayers. Class sizes fewer than five are not good for either students or taxpayers. Teachers say that there is no opportunity for significant discussions, and students agree that it is difficult to have all of the teacher's focus on just one or two students. Taxpayers realize what a burden very small class sizes really are.

The consultant team focused on the educational efficiency of the programs that are offered with the current staff. Clymer's secondary schedule includes ten periods a day of 38 minutes each, and most teachers have classes in seven of these periods, and some in eight of them. Most of these are different preparations, which means that teachers are spread extremely thin. Panama teachers have five or six periods a day in which they teach fewer different courses/programs.

Over the next few pages we will highlight all current staffing, and possible staff reductions or additions for the merged district.

**Table 10-1: Total Staffing Comparison for 2016-17**

<b>Positions</b>	<b>Clymer Staff</b>	<b>Clymer Enrollment per Grade</b>	<b>Clymer Average per Class</b>	<b>Panama Staff</b>	<b>Panama Enrollment per Grade</b>	<b>Panama Average per Class</b>
<b>UPK Staff</b>	1			1		
<b>K Staff</b>	2	47	23	2	38	19
<b>1st Grade Staff</b>	2	31	16	2	32	16
<b>2<sup>nd</sup> Grade Staff</b>	2	32	16	2	35	15
<b>3<sup>rd</sup> Grade Staff</b>	2	32	16	2	36	17
<b>4<sup>th</sup> Grade Staff</b>	2	30	15	2	38	19
<b>5<sup>th</sup> Grade Staff</b>	0	0		0	0	
<b>5/6<sup>th</sup> Grade Staff</b>	4	71	18	4	65	16
<b>Special Education</b>	6			7		
<b>Subtotal</b>	<b>22</b>	<b>243</b>	<b>11</b>	<b>22</b>	<b>244</b>	<b>11</b>
<b>English 7-12</b>	2			3		
<b>Math 7-12</b>	3			3		
<b>Science 7-12</b>	3			4		
<b>Social Studies 7-12</b>	2			3		
<b>Foreign Language</b>	1			2		
<b>Business Teacher</b>	1			0		
<b>Agriculture Teacher</b>	1			0		
<b>OT</b>	0			0.5		
<b>Speech</b>	0			1		
<b>Physical Education</b>	2			3		
<b>Technology Teacher</b>	1			1		
<b>Library</b>	1			1		

<b>Positions</b>	<b>Clymer Staff</b>	<b>Clymer Enrollment per Grade</b>	<b>Clymer Average per Class</b>	<b>Panama Staff</b>	<b>Panama Enrollment per Grade</b>	<b>Panama Average per Class</b>
<b>Music</b>	2			3		
<b>Psychologist</b>	0.4			0.6		
<b>Guidance</b>	2			1		
<b>Nurses/Health Aide</b>	2			2		
<b>Student Services/ Guidance Assistance</b>	0			1		
<b>Teacher /Café Aides</b>	7			7		
<b>Teacher Assistant TA</b>	11			6		
<b>Head Life Guard/Fitness</b>	0			1		
<b>Bus Drivers/ Mechanic</b>	9			11		
<b>Bus Aide</b>	0			2		
<b>Operation Assistant</b>	0			1		
<b>Food managers</b>	1			0		
<b>Food Cook</b>	1			0		
<b>Food Service Worker PT</b>	4			0		
<b>District Clerk</b>	1			1		
<b>Head Custodians</b>	1			1		
<b>Mechanics/ Utilities</b>	0			2		
<b>UPK-12 Secretaries</b>	1			2		
<b>Clerical</b>	1			3		
<b>Cleaners/Utility Worker</b>	6			6		
<b>Grounds</b>	0			1		

<b>Positions</b>	<b>Clymer Staff</b>	<b>Clymer Enrollment per Grade</b>	<b>Clymer Average per Class</b>	<b>Panama Staff</b>	<b>Panama Enrollment per Grade</b>	<b>Panama Average per Class</b>
<b>Head Custodian/Custodian</b>	3			2		
<b>Director Instruction</b>	0.5			0.5		
<b>Treasurer</b>	0			1		
<b>Business officials</b>	0.2			0		
<b>Business Staff</b>	1			1		
<b>UPK-6 Principal</b>	1					
<b>Principal UPK-12</b>	0			1		
<b>7-12 Principal</b>	1			0		
<b>Superintendent Secretary</b>	1			1		
<b>Superintendent</b>	0.5			0.5		
<b>Total Staff</b>	<b>102.1</b>			<b>107.6</b>		
<b>Teachers *Clymer ** Panama</b>	<b>46.00</b>			<b>51.5</b>		
<b>Support Staff</b>	<b>50.0</b>			<b>51</b>		
<b>Administrator/Directors ***</b>	<b>6.1</b>			<b>5.1</b>		

**TOTAL STAFF  
COUNT**

**102.1**

**107.6**

**2016-17 Teaching Staff**

The table below reflects the suggestions from Feasibility Study Committee members and from focus groups if the districts are to be merged. Changes in staffing would most likely occur in the first year of the merger.



**Table 10-2: UPK-6<sup>th</sup> Grade**

In a merged district, classroom aides could be used in Kindergarten and fifth grade to create a better adult/student ratio.

□ Positions	Clymer Staff	Clymer Enrollment per Grade	Clymer Average per Class	Panama Staff	Panama Enrollment per Grade	Panama Average per Class	Merged District Staff	Merged District Enrollment	Merged District Average per Grade	Changes in Staff
UPK Staff	1			1			2			
K Staff	3	47	16	2	38	19	4	85	21	-1
1st Grade Staff	2	31	16	2	32	16	4	63	16	0
2nd Grade Staff	2	32	16	2	35	15	4	67	17	0
3rd Grade Staff	2	32	15	2	36	17	4	68	17	0
4th Grade Staff	2	30	15	2	38	19	4	68	17	0
5th Grade Staff	0	0		0	0		3	72	24	-1
5/6th Grade Staff	4	71	18	4	65	16	0	0	0	0
6th Grade Staff	0	0		0	0		3	67	22	-1
Special Education	6			7			13	0	0	0
<b>Total</b>	<b>22</b>	<b>243</b>	<b>11</b>	<b>22</b>	<b>244</b>	<b>11</b>	<b>41</b>	<b>487</b>	<b>12</b>	<b>-3</b>

**Table 10-3: High School Staff**

<b>Positions</b>	<b>Clymer Staff</b>	<b>Panama Staff</b>	<b>Merged District Staff</b>	<b>Changes in Staff</b>
<b>English 7-12</b>	2	3	4	-1
<b>Math 7-12</b>	3	3	5	-1
<b>Science 7-12</b>	3	4	6	-1
<b>Social Studies 7-12</b>	2	3	4	-1
<b>Foreign Language</b>	1	2	2	-1
<b>Business Teacher</b>	1	0	1	0
<b>Agriculture Teacher</b>	1	0	1	0
<b>OT</b>	0	0.5	0.5	0
<b>Speech</b>	0	1	1	0
<b>Physical Education</b>	2	3	4	-1
<b>Physical Education/Health</b>	1	1	1	-1
<b>Technology Teacher</b>	1	1	2	0
<b>Library</b>	1	1	2	0
<b>Music</b>	2	3	4	-1
<b>Art</b>	2	2	4	0
<b>Psychologist</b>	0.4	0.6	1	0
<b>Intervention Specialist</b>	2	2	4	0
<b>Guidance</b>	2	1	2	-1
<b>Nurses</b>	1	1	2	0
<b>Health Aide</b>	1	1	0	-2
<b>High School Staff</b>	<b>28.4</b>	<b>33.1</b>	<b>50.5</b>	<b>-11</b>
<b>Total Teaching Staff</b>	<b>50.4</b>	<b>55.1</b>	<b>91.5</b>	<b>14</b>

There are changes that need to be made based on changed school building configurations. If both schools are used, then a similar staff is needed with some changes as identified below. The services of teacher aides and teacher assistants should be adjusted throughout the school as the need for these individual services are requested or assigned by the Committee on Special Education and the administrators.

**Table 10-4: Support Staff**

Positions	Clymer Staff	Panama Staff	Merged District Staff	Staff Changes
Student Services/ Guidance Assistance	0	1	1	
Teacher /Café Aides	7	7	14	
Teacher Assistant TA	11	6	14	-3
Head Life Guard/Fitness	0	1	1	
Positions	Clymer Staff	Panama Staff	Merged District Staff	Staff Changes
Bus Drivers/Mechanic	9	11	22	2
Bus Aide	0	2	2	
Operation Assistant	0	1	1	
Food managers	1	0	1	
Food Cook	1	0	2	1
Food Service Worker PT	4	0	8	4
District Clerk	1	1	1	-1
Head Custodians	1	1	1	-1
Mechanics/Utilities	0	2	2	
UPK-12 Secretaries	1	2	2	-1
Positions	Clymer Staff	Panama Staff	Merged District Staff	Staff Changes
Clerical	1	3	4	
Cleaners/Utility Worker	6	6	12	
Ground	0	1	1	
Head Custodian/Custodian	3	2	4	-1
<b>Totals</b>	<b>46</b>	<b>47</b>	<b>93</b>	<b>0</b>

### **Central Office and Administration**

Changes could be made in the central office and in the administration once a merged district combines its services. The business office administrator should be full time for the merged district. Business office staff could be reduced if accounts payable, general ledger, and payroll are contracted with BOCES through the CBO (Central Business Office). This would benefit the new district by putting the focus on educational programs and letting the non-education services be done by BOCES. The new district would have a higher rate of BOCES aid on these purchased services, so it would end up saving money.

A shared Director of Special Education through BOCES would also benefit the new school. Sharing this position can open up opportunities that the new district would make sharing Special Education classrooms with neighboring districts easier. Other options for a Director of Special Education are noted in other sections of this report.

The positions of Director of Technology and Director of Curriculum and Instruction have shown to be successful during the time they have been shared over the past 3 years. In technology, the districts have been able to align software programs with classroom instruction and have benefitted by using BOCES services for purchasing hardware and training staff.

Currently in Panama there is a UPK-12 principal who is also the Special Education director for the 2016-17 year. Plans for 2017-18 as explained to the consultants are for Panama to have a UPK-6 and a 7-12 principal with a director of special education position being attached to one of the principal positions.

In a new district, the need for all current positions is questionable. The new board of education would need to make necessary adjustments to provide a safe and educationally sound learning environment. The table below shows current staffing and what it could be in a merged district.

**Table 10-5: Central Office and Administration**

Positions		Clymer Staff	Panama Staff	Merged District Staff	Staff Changes
Director Instruction		0.5	0.5	1	0
Director Technology		0.5	0.5	1	0
Treasurer		1	1	1	-1
Business officials		0.2	1	1	-0.2
Business Staff		1	2	1	-2
UPK-6 Principal/Special Ed		1	0	0	-2
Assistant Principal /CSE Chair				1	1
Principal UPK-12		0	1	2	2
7-12 Principal		1	0	0	-1
Superintendent Secretary		1	1	1	-1
Superintendent		0.5	0.5	1	0
Total Administrators/Directors		6.7	7.5	10	-4.2

**Table 10-6: Estimated Cost Savings**

Estimated Cost Savings	Positions Reduced	Average Salary \$54,000	30% Benefits	Estimated Savings 1st Year
Elementary	3	\$ 162,000	\$ 48,600	\$ 210,600
Middle/High	11	\$ 594,000	\$178,200	\$ 772,200
Support Staff	0	\$ -	\$ -	\$ -
Administrative	4.2	\$280,000	\$ 84,000	\$ 364,000
Totals	18.2	\$ 1,036,000	\$310,800	\$ 1,346,800

If the voters in the two districts approve a merger, the staffing data and suggested possible staff changes will give the new system time and money to build additional programs above and beyond where they are now.

In addition to the savings realized by reducing staffing as suggested on the pages preceding this, some other savings in a merged district would include the following:

- one bus system for transporting athletics
- one set of officials for athletic events

- one set of coaches for athletic teams
- one playing field per sport
- one set of dues for the organizations to which school districts must belong
- one set of advisors for each extra-curricular activity
- Cost savings on maintenance of the buildings if rooms are closed up or used for storage

New programs and offerings can be introduced using current staff or hiring new people if the districts merge.

If the districts choose not to merge, there are small areas in which each district can make changes by reducing current programs that may not serve the students well or meet 21<sup>st</sup> century learning expectations for students. Both districts need to continue sharing staff and programs with each other and with neighboring districts. Both schools can offer a retirement incentive to reduce costs significantly.

If there is no merger, a study of the possibility of tuitioning students in grades 7 – 12 to another district is highly recommended. This process has worked well for a number of districts across New York State, and the students have benefitted greatly from additional academic, athletic, and extra-curricular activities, as well as a wider range of staff expertise. By tuitioning students, significant savings have been realized, thus reducing taxes for residents.

If the districts do not merge, there is a high probability that taxes will have to be raised in order to maintain current staffing levels and programs for students.

One of the Feasibility Study Committee members wrote the following to describe his feelings about the future. “Change is inevitable in all aspects of our lives. No one stays exactly the same over time. How we move and respond to change dictates its effect, positive or negative. I hope we all go forth expecting the best with the willingness to do our respective part to reach success.”

## Chapter 11 - Key Findings and Recommendations

The consultants for all merger feasibility studies are expected by the New York State Education Department to make specific recommendations on those areas that could be impacted by a merger between two or more school districts. The Learning Design Associates study team has accepted this responsibility for the Clymer Central School District and the Panama Central School District. Throughout the study and this report, participants in meetings with focus groups and the Feasibility Study Committee, as well as those interviewed, can acknowledge that the consultants both listened and recorded their comments and suggestions. The critical question was always a central focus for these meetings. “Will creating a new school district via the merger process in NYS provide enhanced or maintained educational opportunities, *and at the same time* increase long term efficiencies and lower costs for the taxpayers of both Clymer CSD and Panama CSD?”

The recommendations that follow are not binding decisions, but rather a starting point for extensive discussions with community members, staff, and parents leading to governance and policy making decisions by the new board of education. The study team would, however, strongly suggest that the recommendations be followed for the first few years in order to build confidence with the communities that the recommendations that they approve on November 6, 2017 in the straw vote, and then again on January 11, 2018 are followed by the new board of education.

Should the merger not receive voter approval, it is possible that the existing boards of education can use the data and ideas generated to improve their school systems in a variety of ways.

*“You can please some of the people all of the time, you can please all of the people some of the time, but you can't please all of the people all of the time.”* (John Lydgate) The study team heard from many residents of each district, voicing similar yet sometimes contradictory viewpoints. “You can’t close my school! Things won’t be the same in this town if there is no school here.” “We need to do a better job preparing students for post-secondary education and employment.” “Our schools can be merged because we are so alike.” These are certainly competing points of view, and it should be noted that both sets of convictions were conveyed with heart-felt positive intentions for the students and the taxpayers.

It is certainly true that things will not be the same in the future, with or without a school merger or a school in the town. It is equally true that the costs of education keep rising while the revenues are not sufficient to keep up with expenditures, and the demands on schools continue to increase. The important question to keep in mind is, “How can we best educate our children at an affordable cost?”

The recommendations that follow are based on qualitative and quantitative data received from SED, from websites that present school districts’ data, from audited financial reports, from each district’s personnel, from the community members who participated in the study, and from students in their focus groups. The Feasibility Study Committee’s (FSC) members, representing district employees, people related to district employees, parents, business people and community representatives guided much of the work in this report. Sprinkled throughout the report and here in the recommendations are quotes that FSC committee members wrote in their “homework” assignments for the last committee meeting on July 12, and that were spoken by focus group participants. We are so grateful to the members of the Feasibility Study Committee who took the time to respond thoughtfully to each of the questions posed in that assignment, and to the people who spoke at all of the meetings and interviews held.

**RECOMMENDATION 1:** That based on the conditions listed below, the Clymer Central School District and the Panama Central School District merge to create a single district, and that the boards of education, the State Education Department and its Commissioner, as well as the residents of the two districts, approve a merger option.

- Condition 1: That the new Board of Education of the merged district approves the use of 51% of the Operating Incentive Aid during the first and second budget years of the new school district for the purpose of balancing taxes between the two districts.
- Condition 2: That the Panama penalty assessed by NYSED for the late filing of a final capital project report be fully paid prior to the date of the start of the new school district on July 1, 2018.
- Condition 3: That the newly merged school district attempts within five years to merge with another contiguous district.



**Finding 1:** Financially both districts have had a shortfall in revenues for the past five years. This problem will not be resolved unless there is a change in how NYS allows taxes to be levied. The New York tax cap policies that have limited increases in taxes have hurt the district's financial stability and its ability to operate as a public school.

**Finding 2:** Both the Clymer and the Panama community's voters have supported school budgets and capital improvement projects over the years.

**Finding 3:** All contractual obligations by both districts have a **yearly** multitier in needed new dollars that cannot be matched by new revenues.

**Finding 4:** Employee benefit costs and extended benefits after retirement are also increasing more rapidly than revenues.

**Finding 5:** Both districts are at a fork in the road. Additional revenues must be found, or additional cuts must be made in the next few years. Teachers and programs for students may have to be cut, resulting in potentially larger class sizes following reductions in staff, and limited programming may limit student opportunities. "Will this be a school that prepares students for their future in the 21<sup>st</sup> Century?" is the question voters must answer with their vote on the merger process.

**Finding 6:** Tax comparisons on Tables 7-11 and 7-12 demonstrate that using additional incentive aid to balance taxes will not sustain the new district into the distant future. The first and second year would require the use of 51% of Operating Incentive Aid, and we recommend that 40% be used the third and fourth years. This would create a very slight increase in taxes in the third and fourth years that would bring the new district more in line with average taxes in Chautauqua County.

**Finding 7:** Clymer has managed to hold steady on taxes for five years. At the end of each of those five years, there still remained a fund balance that was used to fund expenditures that were higher than revenues received. The fund balance was created by spending less than was budgeted and approved by the voters. This pattern will soon end unless a cut in spending occurs. If not merged, Clymer will need to increase taxes into the \$14 plus range after 2019. Their high property wealth has been their saving grace.

**Finding 8:** Panama has an average tax rate for the Chautauqua County area. Their property values are lower, but they generate higher state aid each year. The comparison between the two districts indicates that if the merger happens, taxes would stabilize based on

the incentive aid used each year. If there is no merger, Panama's taxes could remain steady by using their fund balance depending on how the penalty is handled. If NYSED continues to demand payment of the penalty and funds are not forthcoming from Senator Young's office, then Panama will have to use its fund balance to pay the penalty and thus have less surplus to assist in the yearly increases in expenditures. If the Governor signs Bill S.6779/A.8302A, Panama will have a fund reserve balance to use for the next 3 – 4 years.

**Finding 9:** The potential merger would add \$16,455,098 of additional revenue resources over the 14- year period. Without those additional resources the boards will have fewer options to provide educational programs.

**Finding 10:** The two school districts have limited programming opportunities for students because of the small cohort groups in each year's class. Each district has had to eliminate programs due to attrition and lack of sufficient student interest to maintain a program. See Chapter 5 for more details.

**Finding 11:** Students have the same teachers for several years in the secondary program, limiting their opportunity to benefit from different teachers' strengths and from a more diverse educational experience. Combining the existing staffs will provide additional teachers so that students can experience different teachers in the core subject areas.

**Finding 12:** Class sizes would remain relatively low in a new district, thus limiting the concern of large class sizes.

**Finding 13:** The district should consider a second merger feasibility study with another contiguous district within 3-5 years to receive the highest financial benefits for the communities and additional educational benefits for the students. This would give all districts involved longevity, financial stability, and increased educational opportunities for a diverse student population.

**RECOMMENDATION 2:** That there be a strong effort on the part of all district leaders to create a community of trust, respect and understanding between the two communities and school personnel, and to reassure community members that community traditions can continue and perhaps be strengthened by the broader community.

**Finding 1:** Each community expressed immense pride in its school, its students, its staff and its community. Ironically, the reasons for this pride were identical, so it can be assumed that each group is worthy of trust and respect.

**Finding 2:** There is no reason to expect that community traditions will be lost due to a merger of the districts. These are community traditions, not school traditions, although people frequently confused the two.

**RECOMMENDATION 3:** That the new district should continue to monitor enrollment figures from year to year.

**Finding 1:** The Cohort Survival Ratio for Kindergarten Enrollment to Live Births is higher in Panama (.93) than it is in Clymer (.83). It is possible that this could be due to the number of births in the Amish community in the Clymer District. The Amish community does not use the public schools for their education. Some members of the Amish community send their children to the public school for kindergarten, and then enroll them in the Amish schools for grades 1 – 8.

**Finding 2:** The five-year enrollment history for the Clymer District shows a steady enrollment. The enrollment numbers for kindergarten are used to project enrollments in future grades, so it is possible that these are inflated slightly in Clymer because of the Amish who attend kindergarten and then attend their own private schools.

**Finding 3:** The five-year enrollment history for the Panama District shows a decline in the early years and then a leveling off. They have seen a growth in the more current kindergarten classes.

**Finding 4:** The ten-year enrollment projection for the Clymer District shows that they should maintain current enrollment levels. In other words, no growth and no decline, moving from 444 in 2017-18 to 457 in 2026-27. (+13)

**Finding 5:** The ten-year enrollment projection for the Panama District shows growth from 463 in 2017-18 to 486 in 2026-27. (+23)

**Finding 6:** A merged school district shows steady to a slight growth in population over the next ten years. It should be noted that enrollment projections for the second five-year period are not as accurate as the first five years of the projection, due to uncertainty in live births.

**RECOMMENDATION 4:** That the new board of education establish immediately a policy providing guidance on the number of students to be enrolled in an elective class or a core subject area so that there are sufficient numbers of students to enable discussions, and so that the teacher can challenge students to strive for higher levels of scholarship through more rigorous teaching. There should be a minimum of six to eight students per class for educational and financial benefit. Since there may be mitigating circumstances requiring the alteration of this number, there must be an appeal process to allow fewer than the recommended number if a student's graduation is threatened.

**Finding 1:** Currently in Clymer, there are 17 classes with fewer than 6 students in them, and in Panama there is 1. Please note that this number of classes does not reflect the number of courses that are taught to struggling or special education students whose class sizes are deliberately very low. Both teachers and students in focus groups noted how difficult it is to have a substantive discussion with only a few students. In addition, the students were not in favor of having so much attention directed to them by the teacher all of the time.

**Finding 2:** There are few high-quality research studies on the impact of large class size in high schools. The National Center for Education Statistics (NCES, 2011-2012) cites the high school class size in departmental instruction in New York State as 22.5. According to the Brookings report on class size by Chingos and Whithead (May 2011) small class size is considered to be 12 to 15 students. Further, they state that instruction is the most powerful aspect of schooling. In general, large class size is defined as over 20 students in the primary grades, but again there are no guidelines for high schools. Larger class size should not be thought of as meaning lower achievement so long as there is a focus on the development of an engaging curriculum taught by skilled and dedicated teachers who enable learners to succeed.

**RECOMMENDATION 5:** That a thorough review of all secondary courses takes place, under the guidance of the Director of Curriculum and Instruction, and with the cooperation of the high school principals and one representative from each of the former schools' subject area departments.

**Finding 1:** Both Panama and Clymer offer Jamestown Community College courses, and in some cases these courses take the place of a locally designed curriculum in English and social studies, for example.

**Finding 2:** Each current district offers electives that would appeal to students in the other district. In every focus group and on the Feasibility Study Committee, comments were heard about not wanting to lose any courses, but it would be reasonable to survey students to determine which might be the most popular offerings and build a schedule around the results.

**Finding 3:** There are no longer any Advanced Placement (AP) courses offered in either district. A combined staff should make it possible to have an AP-trained teacher provide at least one or two courses so that students can gain college credit that can be transferred to almost any college or university in the United States. AP courses demand a level of thinking and instruction that is more closely aligned with the expectations of most post-secondary institutions offering four-year degrees.

**Finding 4:** There is no longer an agriculture program in Panama, and the one in Clymer serves fewer students than it did at its peak. There is also no longer a business program in Panama, and both schools lack a Home and Careers option for students. By combining student bodies and having certified teachers available, the chances of expanding all of these programs are highly likely. Many participants in focus groups lamented the lack of trades training programs and opportunities for students to gain life skills. Reinstatement of these programs to their full force would be economical and popular with the community.

**Finding 5:** Students in focus groups cited a need for more academic challenges and the opportunity to interact with other students with focused academic interests. Honors courses should be investigated, even though class cohort groups may still be too small to enable this move at this time.

**RECOMMENDATION 6:** That both bus garages remain open. Buses will be housed at both garages based on the area they will cover once reconfigured bus runs are established. There will be a mechanic at each garage. The district will determine the location of the transportation supervisor, a position that is also highly recommended.

**Finding 1:** With the size of the new district, keeping both garages open would help avoid “deadhead” miles when buses leave and return from their normal bus runs. This would save unnecessary miles and maintenance on buses. It would also save on fuel costs.

**Finding 2:** Clymer and Panama have bus fleets that are in good condition. They have adequate personnel and vehicles to transport students to school. Depending on new bus routes, designed for efficiency, it may be necessary to purchase a few regular size or shorter, compact school buses.

**Finding 3:** It would be necessary for a merged district to purchase transportation routing software to help create new and efficient bus routes. Along with this, it is recommended that a transportation supervisor be hired to oversee the transportation in the new district.

**Finding 4:** Students from each district are transported in one bus run in both the AM and PM. In a merged district, some students may need to be transported to a central point and then shuttled to the other building as necessary.

**Finding 5:** The merged district should use a six-year rotation on its buses so that they get the best use of their transportation aid.

**Finding 6:** The merged district should maintain one bus run for K-12 students in the AM and PM as they do now.

**Finding 7:** To maintain as short as possible bus runs, the merged district should transport students to one of the two educational centers in the district. If a middle or high school student needs to be transported to the other building the district will shuttle the students back and forth.

**Finding 8:** The district should offer students a late bus run for after school activities and athletic practices.

**Finding 9:** Transportation aid is at 69% in Clymer, and at 90% in Panama. The cost to the new district for shuttle bus runs will be offset by the money saved on more efficient bus runs and improved transportation aid for the merged district.

**RECOMMENDATION 7:** The Board of Education of the new district should create transportation policies for the district for the safe and efficient transportation of students. It is expected that no student should be on a bus longer than 60 minutes.

**Finding 1:** The new district would need to create transportation policies that deal with such areas as: bus pickup locations, distances students walk to a bus stop, recommended time on a bus, and which students are eligible for transportation based on how far they live from the school.

**RECOMMENDATION 8:** If a merger does not take place, both districts must find a way to make their transportation program more efficient. This would include having both districts purchase the appropriate routing software and looking into the possibility of sharing a transportation supervisor.

**Finding 1:** Both districts currently do not use routing software. The bus routes are not as efficient or as economical as they could be.

**Finding 2:** Neither of the current districts employs a transportation supervisor. In one district, the person overseeing transportation is the head mechanic and in the other district it is an aide who is a bus driver who oversees the transportation department. A shared transportation supervisor could better deal with all aspects of this department and this would allow others to spend full time in their respective positions.

**RECOMMENDATION 9:** The new district should use an in-house food service program.

**Finding 1:** Currently, the Panama District is a member of a consortium, along with two other districts, for its food service in the buildings. Most of the food is prepared in a central kitchen off-site. Clymer conducts its own in-house food service program. Even though the Panama program shows a profit and Clymer's a loss, it is reported that there is a significant difference in the quality of food in each district and a significant difference in participation rates.

**Finding 2:** In a merged district, an in-house food service program would provide quality meals that would insure an adequate participation rate. If the lunch prices are set at a reasonable rate, the program could operate with a profit.

**Finding 3:** One school lunch manager could oversee the whole program. If the merged district decides to operate with a kitchen in each building it would be necessary to employ a head cook in one building while the manager would oversee the other building.

**Finding 4:** If the new district chooses, it is possible for the merged district to provide their own in-house meal program and cook all meals in one building and transport those meals to the other building, creating one central kitchen and one auxiliary kitchen in the other building.

**RECOMMENDATION 10:** In other areas of personnel there would be a restructured .5FTE position of Director of Athletics; that the guidance staff be reduced from 3 FTE to 2 FTE; that there be one cafeteria manager (see Finding 3 above), one transportation supervisor, and one buildings and grounds supervisor. It is recommended that a school social worker be added to address the needs of elementary school students. Further, that the number of other school personnel be as follows: 1 Superintendent, 1 Director of Curriculum and Instruction, 1 Director of Technology, 2 principals, 1 assistant principal/CSE chair, 1 business official, 1 school psychologist.

**Finding 1:** Each district currently has a .25 FTE Director of Athletics. This should be expanded to one .5 FTE to manage the many issues arising with shared sports teams and an increased sized student population.

**Finding 2:** Since Clymer would house an elementary building for K-5 and a high school, it is recommended that it have one guidance counselor and maintain the guidance assistant who is currently housed in Panama. A second counselor would serve the Panama K-5 students and the 6 – 8 middle school students. Guidance staff would be augmented by a school social worker to serve the needs of younger children.

**Finding 3:** All of the principals in both districts noted that the socio-economic status of the parents of children in the two districts is declining. The free and reduced lunch count in both districts hovers around 50%, so there are more children in need of extra services. There is an opportunity with incentive aid to include a social worker into the elementary staff to work with the families from both buildings. This can be a way to encourage parents to become more involved with their children's education at all levels.

**Finding 4:** Clymer has 8 positions labeled Teacher Aide, and 11 labeled Teacher Assistant. Panama has 10 positions labeled Teacher Aide, and 6 labeled Teacher Assistant. The label Teacher Aide is used for those who work in the cafeterias, in the transportation system, and in the health offices. Once the districts are merged into one, it will make sense



to clearly define the duties of each of the positions and to determine which, if any, of these positions are redundant.

**Finding 5:** With the merging of the staffs of the districts, additional supervision in some areas will be necessary while there are still two buildings to serve. To maintain consistency in work expectations, and to oversee all aspects of the following areas, a supervisor or person in charge is recommended in Buildings and Grounds as well as in the areas previously noted (Transportation and Food Service).

**Finding 6:** For the period of time when two buildings are needed, a principal is required in each building by NYS regulation. An assistant principal is recommended to work with the additional students who will be placed in Clymer, and also to serve the new district as CSE chair.

**Finding 7:** The continuing services of a director of curriculum and instruction and a director of technology will help keep the momentum gained in those areas. In today's learning focused climate, one in which high expectations prevail, it is essential to maintain the focus on the use of data to guide instruction, on maintaining learner centered instructional practices, on the development of sound and appropriate assessment practices, and on the use of technology to assist and augment instruction.

**RECOMMENDATION 11:** That the superintendent of the new district undertake a review of staffing levels for clerical, custodial, mechanics, buildings and grounds, food service and transportation positions as soon as possible.

**Finding 1:** The number of board clerks can be reduced from two to one, and there can be one district treasurer. Currently, the superintendent's secretary in each district serves as board clerk. The duties of the board clerk could be assigned to the superintendent's one secretary in the new district, or to the business official as a separate stipend.

**Finding 2:** The number of support staff will change as the number of school buildings used changes over the next 5 – 8 years. (See Finding 2 above)

**RECOMMENDATION 12:** That the new board of education consider continuing and expanding the use of BOCES shared services to generate BOCES aid, and to continue to share

positions and services with neighboring districts. This is a must to keep the system running efficiently.

**Finding 1:** Panama currently uses BOCES services in the business office to centralize payroll, purchasing, accounts payable and accounts receivable. This allows an efficient delivery of these services at a lower cost due to BOCES aid. With the lack of highly trained office workers/accounting personnel in the county to perform these functions, using BOCES as a central delivery service assures compliance with existing laws, regulations and procedures.

**Finding 2:** Shared positions and services are currently very successful in Clymer and Panama. A new district can continue to share positions with neighboring districts.

**RECOMMENDATION 13:** As indicated in Chapter 9, that all staff should organize into whatever formal bargaining units reflect their needs. The bargaining process should begin immediately with the new school board.

**RECOMMENDATION 14:** That teachers' salaries should be leveled up.

**Finding 1:** As fully described in Chapter 9, Contracts, there is only a \$150,000 difference between the two districts' contracts when both salaries and benefits are considered. This amount of money will be found in the additional operating incentive aid that will be received by the new district. See Table 9 – 6.

**RECOMMENDATION 15:** That the new board of education make a one-time retirement incentive offer for all eligible employees.

**Finding 1:** Currently, there are 29 teachers in Clymer and Panama combined who are near the top of the salary schedule. Of these 29, it is not known if all are eligible to retire. If some or all of these employees retire, new teachers hired will start at much lower salaries, thus compensating financially for the incentive itself.

**Finding 2:** Considering a retirement incentive would help each district re-align the staffing that address the students' learning needs. New teachers with needed certification areas could be hired.

**RECOMMENDATION 16:** That the new board of education strongly consider eliminating paying yearly for post-graduate credits earned to the Masters level, since this degree is now required for all teachers' permanent certification. If additional compensation is needed, the board can consider payment for professional development that is completed outside of school hours and/or additional step raises in the salary schedule as a negotiating item.

**Finding 1:** The contracts reveal that Clymer pays \$70 per credit hour, and Panama pays \$60 per credit hour for each credit hour beyond the bachelor's degree. This amount is cumulative, meaning that it is added on to the salary and carried forward each and every year.

**RECOMMENDATION 17:** That when negotiating contracts, the new board strongly consider an eight-period day in the high school and attempt to align the new district with other districts in E2CC BOCES so that additional distance learning opportunities are possible, and to increase time in class for students and their teachers.

**Finding 1:** Currently, the distance learning room is used only several periods a day in each district. If the use of the room could be expanded by three or four periods a day, high school students would have that many more options for elective courses with students from other districts, thus expanding opportunities to become aware of diverse perspectives, to learn from teachers outside their school district if theirs is not the host district, and to have access to courses not taught in their district.

**Finding 2:** Each minute of class time equals three hours of time over a 180-day school year. Currently, Clymer has 38-minute class periods and Panama has 43- minute periods. The additional 5 minutes of time in Panama equals 15 hours of additional class time for students in each period of instruction. For those students who were dismayed by the amount of extra time they had to spend outside of school to learn what students in other districts learn in school, this extra time is significant.

**RECOMMENDATION 18:** The merged district should continue moving forward with the technology plan that is in place.

**Finding 1:** Both districts share the same Director of Technology. This has led to their being in a very good position to merge their technology programs. Because of this sharing, both schools are on similar paths, with hardware, software and vision.

**Finding 2:** The current Technology Director has both districts moving in the same direction. The current technology plans can be easily combined into one central plan.

**Finding 3:** Both districts have adequate hardware to support the curriculum. They both have adequate technical support to keep up with the equipment needs.

**Finding 4:** Both districts are equipping students with iPads for classroom use. Software continues to be purchased to support the curriculum.

**Finding 5:** If these districts merge, with almost all major systems being similar and already sharing a Director of Technology, there should be no major issues for the districts to resolve. The merger of the technology systems should be a seamless transition.

**RECOMMENDATION 19:** That security systems in the new district are updated and installed in some cases. Financial aid generated by the merger should be used to upgrade security systems, and where necessary, install security cameras where they do not exist. The new district should work through the BOCES system to do a full analysis of all buildings in the district and the outside areas to assess where weaknesses exist.

**Finding 1:** The Clymer building is currently lacking the necessary security cameras and monitoring equipment.

**Finding 2:** The main office in each building should have a monitor to be able to observe activity at the entrances to the building. Currently the monitors in Clymer are in the custodial offices.

**RECOMMENDATION 20:** The new Board of Education should create policies that deal with the monitoring of the security systems in the district.

**Finding 1:** Monitoring of the security system is not consistent in each district. Administration should be the only area that is controlling the security cameras.

**RECOMMENDATION 21:** That the Operating Incentive Aid (OIA) that comes to the newly merged district be allocated by the new board of education as follows:

- 51% in the first two years to reduce taxes, and 40% in the third year.
- 30% to improve student programs and address contract costs in years one and two, and 40% for year three.

- 19% to reserve funds in years one and two for providing greater long-term stability, rising to 20% in year three. These reserve funds could be used for the 5% local share of any future capital projects.

**Finding 1:** The new board should secure the consultant services of a financial advisor to make sure that the district uses these dollars wisely and most effectively to maximize the long-term benefits of these dollars. The percentage allocation comes after a thorough evaluation of the districts' educational and financial status. (See Chapters 5 and 6)

**RECOMMENDATION 22:** That a capital reserve fund be created for the operating incentive aid for capital projects, starting in year two, so that the district can legally allocate funds to this account as approved by the voters in the new district. The board yearly has the right to increase this amount from the OIA account, with voter approval. The money is then available to cover the local share of any capital projects (5%), and to provide savings for future needs as determined by the voters.

**Finding 1:** All boards of education are expected to be good stewards for the preservation of buildings that taxpayers have paid for in the past, and funds should be allocated for this purpose.

**Finding 2:** Building incentive aid is only available for the first ten years of the new district's existence.

**RECOMMENDATION 23:** That building needs in a new district should be thoroughly and deliberately assessed. Capital projects should be proposed to meet those needs, especially those that deal with the health and safety of students and staff in the buildings, and those that would update student-used areas in the buildings. If carefully planned, these changes could add to the value of the building for a potential buyer once the building is no longer needed for school use.

**Finding 1:** Chapter 8 and the current five-year plans for both schools contain the rationale for this recommendation.

**Finding 2:** The phase-in plan for the use of school buildings is designed to allow the new district's leaders and board of education to assess building needs and plan appropriately for them.

**RECOMMENDATION 24:** That there be a nine-member board of education for the new district, with representation if possible from the various towns and villages, including Clymer, Panama, French Creek, Mina, Sherman, Harmony, North Harmony, and Busti. The deciding factor for representation should be residents' willingness to serve on a board of education. If a community finds no one to step forward for the seat, then the seat would go to a willing representative voted on as an "at-large" representative.

**Finding 1:** A nine - member board of education will provide a better opportunity for the two communities to have their voices heard. Ideally, each current school community will have four members each, and there would be one at-large member.

**RECOMMENDATION 25:** That the recommended use of the two buildings be considered the first phase of the merger, and that a financially sound future plan be devised for housing students within the next eight years.

**Finding 1:** Many parents in Clymer expressed fears that their young children would have difficulty adapting to a different school, and that the bus rides would be too long for them. There is no way at this point to predict the length of bus rides, especially if the new district uses routing software and shorter buses for distant locations. Therefore, for now, house grades Pre-K through 5 in each building.

**Finding 2:** At some point during the first phase of this merger, another district may be invited to work with the new district on a merger study. If that plan proceeds, then a new building will probably be considered.

**Finding 3:** During phase 1, the new district would have the use of two sports complexes. This would make it more possible to expand the athletic program to allow additional modified and junior varsity sports teams.

**Finding 4:** If the merger with another contiguous district does not become a reality, combine all Pre-K – 5 students at the Panama building, and move grades 6 – 8 to Clymer. This would allow all elementary students and their teachers to be in one location, to have access to swimming lessons, and to have a more spacious building to house them.

**Finding 5:** Starting with the middle school in one building and the high school in the other will create the necessity for some teachers to travel between buildings on certain days of the week. Since the drive takes approximately 15 – 20 minutes, using an instructional

period for travel would have to be considered as part of the scheduling process. This has been considered in this study and is reflected in Chapter 10, Staffing.

**Finding 6:** Although it is best instructionally to have all elementary teachers together to share best practices and maintain an aligned curriculum, the current practice in Clymer and Panama of having shared professional development days and the guidance of a shared director of curriculum and instruction can suffice until the elementary program is housed in one building.

**Finding 7:** Far greater savings will be realized when all students are housed in a single building. Until that can happen, the operating incentive aid will allow the new district to budget for a few additional teachers to make the two-building plan work.

**Finding 8:** A slim majority of members of the Feasibility Study Committee believe that their community considers the housing plan for students as the number one factor should there be a merger. Other committee members are staunchly on the other side of the argument and believe that the quality of education can be improved with a merger and that location of students is secondary. The consulting team believes that by using two buildings for the first three years, all people involved can become accustomed to a merged student population at the secondary level and adjust to the same at the elementary level. The current myths that surround each community can be dispelled, and families can become accustomed to using both facilities.

**Finding 9:** Capital incentive aid must be used within the first ten years of a merger, so if there is to be a significant capital project, the incentive aid can augment local dollars at a significantly lower local share of the cost. (5% local cost)

**Finding 10:** Throughout the merger study, the consulting team was asked repeatedly why a third district was not included in this study. The frank answer is that the third district's board of education chose not to participate at this time, but that in a few years they would be interested in merging with the newly merged district, should that occur. Should the additional district be merged with the current districts in the study, it is likely that a new building will be constructed to house the students from all three areas.

**RECOMMENDATION 26** – That room usage in a merged district be considered as displayed below.

**Table 11-1: Clymer School Building for 3 – 5 Years**UPK- 5<sup>th</sup> grade; Grades 9-12 (\* Grades 9 – 12 Homerooms incorporate all core area teachers.)

Classes	Room Occupied	Number of Students	Average Class Size
UPK	1		
K**	2	37**	18/19
1 <sup>st</sup> Grade	2	33	16/17
2 <sup>nd</sup> Grade	2	32	16
3 <sup>rd</sup> Grade	2	32	16
4 <sup>th</sup> Grade	2	30	15
5 <sup>th</sup> Grade	2	35	17/18
** 8 students who were in Kindergarten in 2016-17 are Amish, so they will not be staying for 1 <sup>st</sup> grade in 17-18.			
Art	1		
Music	1		
Library	1		
Nurse	1		
Cafe	1		
AIS/Intervention	1		
OT/PT	1		
Special Education	3		
Speech	1		
<b>Elementary Total</b>	<b>24 Rooms</b>	<b>199 Students</b>	<b>17 Average</b>
Grade 9 Homerooms*	4	70	
Grade 10 Homerooms*	5	75	
Grade 11 Homerooms*	4	69	
Grade 12 Homerooms*	4	68	
Library	1		
Technology	2		
Agriculture	1		
Classes	Room Occupied	Number of Students	Average Class Size
Art	1		
Music/Chorus/Band	3		
Languages	1		
Business	1		
Home and Career	1		
Computer Lab	1		
<b>High School Total Rooms</b>	<b>29</b>	<b>279</b>	
<b>TOTAL</b>	<b>53 Rooms</b>	<b>478 Students</b>	



**Table 11-2: Panama School Building for 3 – 5 years**Elementary UPK- 5<sup>th</sup> grade; Middle School Grades 6<sup>th</sup>-8<sup>th</sup>

Classes	Rooms Occupied	Number of Students	Average per Class
UPK-	1		
K	2	37	19
1 <sup>st</sup> Grade	2	32	16
2 <sup>nd</sup> Grade	2	35	17
3 <sup>rd</sup> Grade	2	36	18
4 <sup>th</sup> Grade	2	37	19
5 <sup>th</sup> Grade	2	31	16
Art	1		
Music	1		
Library	1		
Nurse	1		
Cafe	1		
AIS/Intervention	1		
OT/PT	1		
Special Education	6		
Speech	1		
<b>Elementary Total Rooms</b>	<b>27</b>	<b>208</b>	
<b>Middle School Rooms</b>			
6 <sup>th</sup> Grade Homerooms		74	
7 <sup>th</sup> Grade Homerooms		73	
8 <sup>th</sup> Grade Homerooms		76	
ELA	2		19
Math	2		19
Science	2		19
Social Studies	2		19
Gym	1		
Pool	1		
Library	1		
Technology	1		
Music, Chorus, Band	2		
Languages	1		
Art	1		
AIS/Intervention	1		
<b>Middle School Total Rooms</b>	<b>17</b>	<b>223</b>	
<b>TOTAL</b>	<b>44 Rooms</b>	<b>431 Students</b>	

**RECOMMENDATION 27:** Should the public vote to remain as currently organized, that the districts consider tuitioning their students to a neighboring school district.

**Finding 1:** The high cost of maintaining very small class sizes in order to provide sufficient electives and core courses has become a significant burden in both districts. By tuitioning students out, yearly budgets and local taxes could be reduced.

**Finding 2:** An examination of electives offered in larger school districts provides a clear picture of what students in these two small districts are not receiving. Larger districts can offer many more options leading to additional career choices and improved opportunities for admission to selective colleges.

**Finding 3:** Many high school students are on shared sports teams, thus making the transition to a larger school easier for them.

**Finding 4:** Tuitioning works for students and for taxpayers! A close examination of districts where tuitioning is in place would afford a realistic perspective on this option.

Based on the information in Chapter 8, both Clymer and Panama have rooms to manage this configuration. The extra classrooms can be moth balled or used for storage if the new board of education wishes to keep them. An alternative is to sell a portion of the building, and/or consider the uses the FSC members found possible. The decision on how to manage the extra spaces can lead to additional savings.

### **Possible Use of Building Spaces or Entire Buildings**

Community Center

Invite the public Library, Town, Village offices to the building

Amish use of the facilities for classrooms and/or recreation center

Create medical office space for medical personnel to use

Agricultural resources center for the region

Jamestown Community College or Edinburgh College extension program for college classes

Adult living apartments

If a school property is sold to the public, the property is returned to the tax rolls thus generating new income for the merged district.

# APPENDIX

## A

Feasibility Study Committee

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Agendas and Minutes

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**Clymer-Panama Merger Study  
Feasibility Study Committee  
Meeting #1 at Clymer Central School District  
Agenda  
April 27, 2017  
6pm – 9pm**

- 1. Introductions and Ice Breaker** **20 minutes**  
**Tom Schmidt**
- 2. The Clymer-Panama Merger Feasibility Study -** **Dave** **10 minutes**  
  
**Role of the Feasibility Study Committee & the LDA Team - Tom** **10 minutes**  
  
**Focus Groups – What are they? How do they operate? What information will be presented?**  
**What questions will be asked? - Marilyn** **30 minutes**  
  
**Committee Members’ Questions about the merger study process**
- 3. Team Protocols/a.k.a. Ground Rules - Marilyn** **15 minutes**  
**Team Activity**
- 4. Process for Questions for Non-Committee Members – Tom** **5 minutes**  
  
**BREAK** **10 minutes**
- 5. Demographic Data – Marilyn** **5 minutes**
- 6. Enrollment Projections – Tom** **10 minutes**
- 7. Financial Data - Dave** **15 minutes**
- 7. Communications from this meeting - Marilyn** **10 minutes**  
**Marilyn**
- 8. Dates and Times of Next Meetings - Dave** **15 minutes**  
**Proposed Dates:**  
**2.Monday, May 15 – Panama CSD – Building Walk-through, then meeting; 3.May 30 – Clymer**  
**CSD – Building Walk-through, then meeting;**  
**4.June 14 – Panama;**  
**5.July 12 – Clymer CSD**  
**POSSIBLE MEETING, if needed, 8/7/17 – 6pm - Panama**  
**Agenda for Meeting 2 will be sent prior to May 11**
- 9. Meeting Evaluation and Next Steps – Marilyn** **5 minutes**

**Feasibility Study Committee  
Meeting #1 Notes – April 27, 2017**

1. Tom Schmidt, member of Learning Design Associates, the consulting group conducting the study for the Clymer and Panama Boards of Education, welcomed members of the Feasibility Study Committee. He introduced the other members of the consulting group, David Kurzawa and Marilyn Kurzawa and then asked committee members to introduce themselves to others in the room.
2. Dave Kurzawa then described the process laid out by the NYS Education Department for a merger study, also known as a consolidation. This study could result in a merger of the two contiguous districts. In order for that to happen following the conclusion of the study and the final report of the consultants to NYSED, the boards of education must decide to allow the first of two public referendums to occur. IF the voters of both districts agree to proceed, there is then a second referendum that would take place to determine the success or failure of the merger.
3. Tom then described the role of the members of the Feasibility Study Committee. Each member represents him or herself; agrees to remain neutral and keep an open mind while examining data about the two districts; studies and reflects on the information provided to become well informed; helps draft recommendations; communicates with others outside the committee; and attends all scheduled meetings.
4. Marilyn described the focus group meetings as those that would allow any and all community members to learn more about the two school districts and then voice their opinions on a series of questions presented.
5. She then led the group through a short activity to determine the ground rules (also known as team protocols) for this group.
6. Tom described the process for the non-team member public attending these meetings to address questions to the group. They will be invited to write down their questions on an index card that will be provided and handed to Tom, Dave or Marilyn at the end of the meeting. All cards must also contain the name of the person asking the question and the district in which they reside. Answers that require further research will be answered at the next meeting.
7. Marilyn presented the first of a series of slides that will be used at all focus group meetings concerning demographic information about the two districts' communities. Most of the information demonstrated the many similarities between the two communities.
8. Tom then presented enrollment projections from 2017- 18 through 2017-28, based on a live-birth formula method. In both districts, growth is consistently modest.
9. Dave presented a large amount of financial data derived from reports that the business offices have sent to NYSED after being audited. It is important to note that the consulting group acts as an outside agency and uses only audited reports, except when needing more current information that has not yet been submitted for audit. Audited reports are about two years behind the current budgeting cycle. What was shown at this meeting was only the information that

will be presented to the focus groups. The committee will receive much more in-depth information as we progress through the meetings.

10. Marilyn then spoke to the committee members about the communication process from this meeting. These notes will be sent to both newspaper contact people and to the districts' websites. A relatively lengthy discussion occurred concerning getting the word out to the Amish community so that they can learn about the study since they are potential voters in this process. Suggestions included dropping off a flier about the focus groups planned for them at their schools; making direct contact with the elders of the community; inserting an ad in the Penny Saver; posting a flier in local stores, restaurants, and post offices. Direct mailing was discussed, but there is probably too short a window of time between this meeting and the start of the meetings to make this practical.
11. The schedule of meetings for this group was reviewed and finalized. Members of the committee completed an evaluation of the meeting, and the meeting ended at 8:40 pm. Please note that future meetings will probably last until 9 pm.

**NOTE: The next meeting will be at Panama CSD on May 15. The building walk-through begins at 5:15, and the architect will be there. The meeting itself will begin as close to 6pm as the walk-through allows.**

**Questions from the meeting for which answers will be sought and presented at the next meeting:**

1. Does either school district accept tuition-paying students from outside the district?
2. How many students attend either district who live outside the district but whose parent teaches in the district?
3. If the straw vote goes down, can the board petition NYSED to move to the next step anyway?
4. How are the shared positions and services identified in the budget information?
5. Can the PowerPoints be printed in color? (yes)

#### **TENTATIVE! Meeting #2 Agenda Preview**

1. Review of the walk-through
2. Focus group feedback
3. Enrollment projections in more depth
4. Curriculum and Instruction: Courses, number of sections, number of students
5. Technology comparison
6. Property taxes and expenses per pupil
7. Reorganization Incentive Operating Aid
8. Meeting evaluation

**Clymer-Panama Merger Study  
Feasibility Study Committee  
Agenda for Meeting #2 at Panama CSD – Room 112  
Monday, May 15, 2017**

**5:15 pm – Building Walkthrough (optional) - Meet in Room 112–  
Architect Dave Walters will provide building maps, and Dave Kurzawa will provide the Panama School  
District 2015 Building Conditions Survey**

**Meeting Agenda**

- 1. Review of Panama Building Walkthrough – Dave - 20 minutes**
- 2. Response to Focus Group Feedback —Clymer Volunteer Organizations, Senior Citizens, Students, Faculty, Board of Education, Parents, Support Staff, Boosters (Attachments)  
Tom – 20 minutes**
- 3. Enrollment Projection Method – Tom – 20 minutes**
- 4. Clarification of Shared Positions – Dave - 10 minutes**
- 5. Loss of Panama’s State Aid – Dave - 10 minutes**
- 6. Incentive Aid for a Merged District – 20 minutes (Attachment) Dave – 10 min.**
- 7. BREAK – 10 minutes**
- 8. Curriculum, Program Offerings, Program Reductions, Extra-Curricular Activities (Attachments)  
Marilyn - 60 minutes**
- 9. Technology Comparison – Tom - 15 minutes**
- 10. Communications Plan – Dave – 10 minutes**
- 11. Preview of Next Meeting – Tom – 5 minutes**
- 12. Meeting Evaluation – 3 minutes**



**Feasibility Study Committee  
Meeting #2 Notes – May 15, 2017  
22 Committee members; 7 Observers**

12. At 5:15pm, the assembled group of committee members and observers boarded a bus to travel to the Panama Central School District's athletic fields to view the football field, surrounded by an all-weather track and stands for game attendees. Traveling a very short distance from there are the practice field for football and baseball, and the softball and baseball fields. There is also a cross country trail in that general area. The athletic complex poses two problems, in that there is no concession stand at the baseball fields (there is one at the football field), nor are there restrooms (inside facilities) near the baseball fields.
13. From there, we returned to the school and entered the building at the entrance used for the natatorium where there is a competition-size swimming pool and seating for 276 people. The pool is used in the mornings for senior citizens' swim, and in the evenings for community swim. It can be rented for pool parties, but all other uses are free to the public. The addition for this area was completed in 2010, and also contains a weight room and a jump room, plus four classrooms that have moveable "walls" to create two large instructional spaces, making them adaptable to meet today's learning needs.
14. The school has had 11 additions since its construction in 1953. It now has 228,299 square feet. Elementary classrooms range in size from 660 to 800 square feet, depending on when they were constructed. (State regulations have changed over the years.)
15. In 2000-2001, the auditorium was added, holding 666 people. It has a sound room at the back, and the band practice room connects to it, so the band can frequently practice on the stage. Mr. Walter pointed out the sound baffles on the walls to improve acoustics in the auditorium. Mr. Lictus said that the aud. is used relatively often by various school programs and outside groups.
16. The group responded to Tom's question about the positives of the Panama building as follows: Pool, auditorium, two large gyms, well-maintained building.  
The negatives: Distance to the ball fields; lack of restrooms for baseball fields; many additions to the building.
17. Marilyn reviewed the roles and responsibilities of the FSC members, stressing the importance of allowing the data to drive decisions, and not arriving at meetings with pre-formed judgments without first knowing the facts. She also reviewed ground rules, which seem to be followed at this time.
18. Tom asked the committee members to summarize the focus group feedback from the 8 groups interviewed so far.
  - a. Each group had similar concerns: concerns about building utilization in a merged district; sports teams being too large (in basketball, volleyball, for example) to allow the less capable students to participate; that people felt not well-informed about the district's programs and budgets; that there would be a loss of "community"; that student-teacher relationships would not be the same; that the school is the center of the town and the community would not be able to continue as usual without it.
  - b. They also noted that students and parents want more program opportunities; students like the shared athletic teams.
19. Marilyn responded to two questions from the first meeting. Both Clymer (9) and Panama (10) allow the out-of-district children of staff and faculty to attend the school the parent works for. Clymer charges a very minor tuition amount for 4 students, while Panama charges \$1,700 for one tuition student. Each district has 4 special education students

for whom tuition must be paid who attend the other district, thus creating a net cost of \$0 for each district.

20. Tom reviewed the enrollment projection method, using handouts that detailed each district's live births and kindergarten enrollment; each district's enrollment history from 2012-13 – 2016-17; and each district's enrollment projections. In summary, Tom said that the enrollments in Clymer will drop very modestly and then rise again to level out in a few years. Panama has lost many students since 2000, but is expected to level out in two years. The projection for a combined district of about 900 students is consistent with these trends.
21. Dave discussed the positions that the two districts share: Superintendent, Director of Curriculum and Instruction; Technology Director; Typist, School Psychologist; Business Official (part of the year). He showed how each district paid the other for the positions, beginning in 2013-14 up to this year, thus resulting in equal costs considering the amount of time each position is shared.
22. He then went on to discuss the fine that was assessed against Panama CSD in 2013-14 for late filing of a capital project report in December 2012 (2012-13 school year). There are currently four other districts in NYS that have been assessed similar fines (North Rockland, Fort Edward, Liverpool, New Hartford). In the 2013-14 State Budget, a plan was approved to allow a 10 year repayment plan. Also provided in the State budget was a \$500,000 Supplemental Valuation Impact Grant through the Education Department/Aid to Localities budget bill, which was provided for in the 2014-15 State Budget, the 2015-16 State Budget, and the 2016-17 State Budget. A bill to forgive the remaining amount in one lump sum was not signed by the Governor. For 2017-18, Panama will receive another \$500,000, thus reducing the penalty to about \$2,400,000 at the end of the 2017-18 school year. There are at least 4 different possibilities to eliminate that fine: 1) Continue the yearly requests to Senator Young to provide the \$500,000 payments to the school district even as a merged district; 2) Determine if a merger would cancel the fine since the fine is not considered a long-term debt; 3) Use Panama's remaining fund balance to offset the fine if a merger is approved; 4) Use incentive aid from NYS to repay the remaining fine. None of the above would affect taxes. Clarification point: Payment of the fine has not affected Panama's school taxes over the last five years. It is not a line item in the budget. None of the above solutions would affect Clymer's taxes should there be a merger.
23. Incentive Aid: There are two forms of this aid – operating aid (for programming and/or taxes) and building aid for capital projects, ranging from maintenance and repairs to buildings, to additions to buildings, to construction of new buildings. The total amount of incentive aid, spread over 14 years, is \$16,455,098.  
Dave reviewed the details of how local property values affect state aid to schools, as well as how the number of pupils at the secondary level (weighted at 1.25%) and elementary pupils (weighted at 1.00%) also affect the amount of aid to school districts. Clymer has higher property values than Panama does, resulting in less state aid for Clymer since it is considered wealthier in terms of property. A merger would bring more debt service aid to help pay Clymer's debt for capital expenses since currently they are paying 16 cents on the dollar, and Panama is paying 14 cents on the dollar. For the remaining debt held by the two districts, Clymer would get the benefit of Panama's higher aid ratio, thus generating \$175,000 more aid for the debt. In a merged district, the amount to be paid would be 5 cents on the dollar for any NEW projects.
24. Marilyn asked committee members to review the information sheets about the amount of time students and teachers in each district spend in school. For students, Clymer students spend 9 minutes more per day in school, and Clymer teachers spend 19 minutes more. The elementary and high school students in each districts spend the

same amount of time in school. Both school districts have Pre-K – 6 and 7-12 grade configurations. Each elementary school has very similar elementary class sizes, with a range of 13 – 19 in Clymer and 13 – 20 in Panama. The textbook series used in both districts are almost identical. Last year, elementary teachers from both districts worked together to select a new math series, which is in place as of this year (Go Math). All of these similarities in both districts would make a merger much easier programmatically.

25. Both districts offer virtually the same junior high school program, with two exceptions. There is no home and careers one-semester course for 7<sup>th</sup> graders in Panama, nor is there an agri-tech course there. Class sizes for core courses range from 5(just one) – 22 in Clymer, and from 15 – 20 in Panama, not including the AIS and Direct Instruction classes offered for struggling students, both of which are much smaller.
26. The high school programs' greatest difference is the number of programs offered as electives in Clymer. There are no board-imposed limits on class sizes in Clymer, so if only one student wants an elective, the administration and faculty try to provide that course. In addition, in Clymer there are 10 class periods per day (38 minutes each), and this fact allows time for students to take more electives. In Panama, there are 8 periods lasting 43 minutes each, so there are fewer class periods for extra electives. The total number of electives offered from both districts is 69, with 55 being offered in Clymer and 31 in Panama.
27. There are 14 JCC classes offered in Clymer, and 9 in Panama, with a total of 13 sections there. There are three distance learning courses offered (2 in U.S. History, both emanating from Panama, and 1 in music theory taken by 2 Clymer students). Clymer students take advantage of all three, and Panama students only take the history courses.
28. Committee members then broke into five groups to respond to this question: How could educational opportunities be enhanced or sustained in a merged Clymer-Panama School District? All responses follow.

#### **Group 1**

- More elective courses by combining what both districts already offer
- Creating new electives/opportunities by utilizing additional state aid
- Sustaining existing programs (not have to make further cuts)
- Sustaining college-credit courses
- Offering honors courses throughout high school, starting in 9<sup>th</sup> grade
- Reinstating programs that have been cut

#### **Group 2**

- Scheduling flexibility
- Variety in teacher style/approach/strengths
- Curriculum/more offerings
- More reserves
- Benefit students – collaboration, different points of view

#### **Group 3**

- Bring back AP classes (to augment programs for college-bound students to assure the transfer of college credit)
- Have larger class sizes for wider discussions and more interaction for students
- Bring back business and ag-tech programs to Panama, and ensure their survival in Clymer
- Could offer more distance learning classes
- Could offer another language other than English (French, German, Latin, Chinese, Russian, etc.)

- Offer more computer science, digital art, information technology, criminal science, forensics, etc. Offer more
- Bring vocational technical programs back to the school instead of sending students to BOCES
- Provide more teaching depth with the advantage of more teachers

#### **Group 4**

- The challenge will be higher within a class to do better and be the best
- Increases in State reimbursements (aid) could assist in updating educational materials.
- Keeping technology up-to-date in all areas
- Funds to upgrade the music departments; combining things we already have (such as computers)
- Bring back drivers' education
- Shared staff expertise

#### **Group 5**

- Enhanced curriculum with an honors track to help expand educational/college success
- Students without interest in college need vocational opportunities/provide choices for students without academic interests
- Vocational/technical could help students learn the trades
- Add more art and music options
- More diverse educational opportunities could be offered than just the basics or norm
- Address special needs students with courses that include budgeting, doing laundry, using a checkbook, cooking
- Develop identity and sense of community in a combined district – pride of tradition
- Time being transported needs to be filled with access for higher speed internet for better time use. (Students could be learning.)
- Curriculum needs to benefit ALL students

#### **Priorities:**

- Increase the JCC program and add back AP classes. (2)
- More DL classes
- Offer more electives, such as another Language Other Than English (LOTE) and Forensics
- Provide more teaching depth when teachers are combined
- More competition in classes
- Obtain better educational materials with increased state aid
- Funds to upgrade by combining what we have in both districts
- Bring back drivers' education as an elective
- Have more AP and honors classes
- Provide additional opportunities in vocational education
- Expand on electives (art, music, life skills)
- Develop classes or curriculum to develop community service
- Provide more college credit courses
- Reinstate programs that were cut
- Create new electives with new state aid
- Combine what each district offers to expand electives
- Allow scheduling flexibility
- Offer different styles of teaching – greater variety
- Have scheduling flexibility
- Larger number of students in class would allow greater collaboration and more depth in discussions.

- 29.** Tom's presentation about the technology used in each district was postponed to Meeting #3 on May 31.
- 30.** The communications plan remains as it was after the last meeting.

**Clymer-Panama Merger Study  
Feasibility Study Committee  
Agenda for Meeting #3 at CLYMER on May 31, 2017  
5:15 pm – Building Walkthrough (optional) - Meet in Vocal Music Room  
6pm – 9pm Meeting in Vocal Music Room  
Walkthrough with Architect Steve Sandburg – building maps to be distributed upon arrival**

**Meeting Agenda**

1. **Review of Clymer Building Walkthrough** - Dave (30)  
What impressed you most? What questions do you have?
2. **Response to Focus Group Feedback** - Tom (15)  
\*\*\*All the rest up to May 18 minus Panama Community, Panama Agri-business and Panama Amish Community  
What common ground do you find?  
What differences in opinions exist between Clymer and Panama?
3. **Description of Facilities** – Dave (20)
4. **Brocton and Westfield Transportation as Currently Construed and Sizes of Chautauqua County School Districts** - Tom (20)
5. **BREAK**            10 minutes
6. **Special Education and Out of District Placements** – Marilyn (5)
7. **Athletics** – Marilyn – (15)
8. **Comparison of Elementary and Middle School Programs, Schedules, Class Sizes** Marilyn (15)
9. **Staffing and Student Ratios** – Marilyn (10)
10. **Activity: How could classes be combined in a merged district, and what additional opportunities might be afforded to students?** (30)
11. **Communications Plan** Tom (5)
12. **Preview of Next Meeting** Dave (2)
13. **Meeting Evaluation** – 3 minutes

**Feasibility Study Committee**  
**Meeting #3 Notes – May 31, 2017**  
**19 ommittee members; 3 Observers**

1. The building tour of Clymer, led by Principal Ed Bailey, began at 5:15pm. Highlights of the tour included the music suite, technology and agriculture shops, libraries, physical education areas and a variety of elementary and high school classrooms. It was mentioned during the tour that we did not see some of the same rooms in Panama such as the music suite, so we will try to stop in those immediately prior to the next meeting.
2. The group returned to the cafeteria and had the opportunity to ask Architect Steve Sandburg any questions they had. When asked what renovations are planned, Steve noted that there is a list of needed projects including improving drainage and paved areas, replacing the front steps and remediating moisture penetration problems, replacing the roof, replacing carpeting in the libraries and administrative offices, improving the science labs, replacing some interior lighting with LED lighting, repairing some plumbing systems, replacing the temperature control system. All of these, plus some not named, will cost around \$2M. This work has not been scheduled, awaiting a decision on the merger.
3. Tom asked the committee members to summarize the focus group feedback to date.
  - a. It was pointed out that each community expresses pride in the same things, including pride in their caring community, pride in their children/students, and pride in the programs offered in the district.
  - b. As for concerns, again, the responses were almost identical. Transportation, loss of the community/family feeling that exists, and potential loss of businesses. This latter possibility was challenged by one committee member who questioned how a successful (during school hours) business would fail. "Every time I drive through town, there are cars parked in front of the two businesses (Dutch Village and Necker's), and business seems to be good."
  - c. There were mixed reactions to the question about whether or not students are prepared for life outside of school. Many said, "Yes, but the schools could do better;" some said "no"; and some thought that if students were in a vocational program they would do alright.
  - d. For the most part, people do not understand the student programming needs for future success.
  - e. Most replied that taxpayers do not have a good grasp on the districts' financial status. Most acknowledged that their understanding comes from the budget information mailed to all homes prior to the May budget vote.
  - f. The positives of a merger include more challenges for students; more classes available; more social interactions.
  - g. The negatives are potential job losses, transportation, an empty school, the Panama fine.
  - h. In general, Panama seems to be more in favor of the merger, and Clymer more negative. Panama had very few people attending focus groups.
  - i. John Shifler noted that the number in parentheses in his summaries of the focus group results reflect the number of focus groups at which a particular comment was made. His summaries denote the frequency of comments.
  - j. One committee member asked why residents believe that an event or activity would cease if there is a merger. "There would be more people to participate, so why would they cease?" Students are more positive about the merger than adults are. Also, people are mistaking town activities for school activities. A Memorial Day parade is not school sponsored.

4. Marilyn responded to questions from the first meeting. Use of primary classrooms in Facilities Report (later in the agenda); Music in 7<sup>th</sup> and 8<sup>th</sup> – In Clymer, general music is taught in grade 7, and in Panama it is taught in grade 8. Both schools meet NYS requirements. Home and Careers Requirement is not being met in Panama; Computer labs for both districts in Technology Report; Electives in other districts of around 900 students – See handout with information about Chautauqua Lake and Frewsburg; some answers are to be found in Tom's Technology Report; Class periods in Panama are 43 minutes -(Every minute of time = 3 hours of contact time in 180 days of school); Additional aid if a 3<sup>rd</sup> district joins down the road? Yes, HOWEVER, if the merger is successful, a whole new 14 year incentive program would begin. No double-dipping (meaning that the first incentive aid award would cease should there be a second merger.)
5. Dave provided an overview of the work that has been done in the last week by Dr. O'Rourke, Dr. O'Connor, the school district accountant, Mr. Lictus, Roy McMasters of Capital Advisors, and himself, in consultation with the NYS Education Department to understand a Clymer state aid deduction in 2016-17. Dave then introduced Mr. Lictus who provided the details. Every 5 – 7 years, the NYS Comptroller's Office does audits of school districts. Both Panama and Clymer were cited for having fund balances that are too high (4% of the annual budget is the state limit). Clymer was also cited for the manner in which busses were purchased over three years, since the purchases were budgeted in the regular budget but paid for by borrowing (bond anticipation note – BAN). As a result of this practice, extra funds went into the fund balance. The third finding for Clymer included an overpayment in state aid in 2008-09 for a building project In 2003. After finding this error, the state deducted \$519,484 in two state aid payments during 2016-17. The district was required to pay back the overpayment in this way – through a deduction in state aid, resulting in a loss of that amount in the school budget. That will affect the fund balance going forward. (See attached press release and spreadsheets handed out at the meeting.)

Dave then handed out budget worksheets with budgets from 2016, 2017, 2018, and projections for 2019 - 23. He noted that the Clymer deduction of \$519,484 is reflected in their budget for 2017; that the Clymer budget MAY have surpluses in the categories of General Support, Transportation, and Benefits for 2018. He pointed out that Clymer's fund balance for 2016 was \$2,929,942; for 2017 the estimate is \$2,010,145; and for 2018 it is estimated at \$1,100,436. IF the projection holds true, Clymer will have a negative fund balance of -\$29, 202 by 2019.

Panama's fund balance in 2016 was \$3,564,707; at the end of 2017 it should be \$3,245,320; and the estimate for 2018 is \$2,655,348.

In other words, Clymer is burning down its fund balance faster than Panama is at this time. Panama's negative numbers start in 2022, IF nothing is done to change the current status.

ALL numbers reflect an assumption that nothing will be done to change current spending patterns. In other words, no cuts in spending.

In examining the budgets themselves (shown in categories of spending, not details), Dave noted that for the projections, he used 4.3% as the anticipated increase in state aid, which is based on recent non-election year actual aid to districts. (NOTE: In election years, the percentage rises.) In all cases, the line for debt service shows actual amounts.

When looking at years 2019 – 2023, the projections on paper reflect absolutely no changes to current budgeting (and taxing) practices. In other words, if you go forward as you are now, the projected amounts would be as shown on the 12x14 worksheet with yellow and blue columns. **On the same sheet, the third column starting in 2019 and**



**moving forward, is a merged district budget amount, using the same anticipated guidelines for revenues and expenses.**

On the sheets with bar graphs, you will find the 2 individual district sheets from 2013 – 2023, and a separate page for a merged district from 2019 - 23. In the explanation below the graph, you will find revenues, expenses, and the amount of money TAKEN FROM the fund balance each year to make up the anticipated or real deficit. NOTE: This is NOT the fund balance number.

If the districts were merged, changes would have to be made in budgeting so that a fund balance would remain after incentive aid ends. \*See also #4 above re: a third district in a future merger.

If the districts do not merge, the districts will either have to raise taxes by about 12% to maintain a fund balance, and/or make significant cuts in spending to continue with a fund balance.

Questions: What is included in the “miscellaneous” field (re: aid?)

What is the cost of state mandates? (Answer – no one has made that calculation, and we can’t do that either.)

Dave asked groups of 4 to respond to two questions:

*Based on these projections, what needs to be done?*

Cut instructional costs; “How do you keep running two schools that need capital improvements, according to the 5 year plans?”; cut sports programs; consolidate more positions (share jobs as is done now with superintendent, etc.); review current transportation processes, etc.; raise taxes; use more distance learning (remember that you can only use the one D.L classroom for the number of periods in a day when the courses are offered); tighter contract negotiations; eliminate all but state required subjects.

*How can the district return to a balanced budget?* Basically, this question was answered in #1.

Marilyn asked Dr. O’Rourke if SED is now allowing students to take courses on-line, either as blended (some face-to-face instruction and some Internet only) or straight Internet. The answer is yes, for certain courses for which the principal must give permission to grant graduation credit.

6. Tom provided a comprehensive report on the uses of technologies in each district. By examining the chart that Director of Technology Brynne Hinsdale helped complete, it is apparent that the two districts are extremely closely aligned in the technologies in use, and in their uses in the classroom. Since the districts share a technology coordinator with a very strong vision for technology and its uses, the two districts are already becoming as one, with the exception of Smart Boards which Clymer uses extensively and Panama uses minimally. One committee member asked if Panama would add more Smart Boards, since they are being replaced by other technologies. There are currently no plans to increase the number of Smart Boards in place. Other committee members asked about the cost of repairing and replacing the many I-Pads in use, and district people responded that the students are all extremely protective of their I-Pads, as they value them. They take care of them and charge them themselves. The districts do hold insurance policies on them too. Current uses of I-Pads include as text books, for tests, for homework, for Google searches through Google Classroom. Internet use is limited to “safe sites” (for example, Facebook is blocked). Both school districts have mobile computer carts that can move from room to room when needed, and both still have stationary computer labs. As for distance learning, Clymer students take JCC History (which is taught by a Panama teacher), music theory, and sign language. Panama students take JCC history (2 time slots) and JCC statistics. It costs about \$10,000 to

bring in a DL course, and that amount is BOCES aidable. If a district “hosts” (teaches) a course, it receives \$6,000 for that course.

There are MACs and PCs in both districts, and Panama is moving toward the use of more PCs in the offices.

Each district has a full-time technology staff person, with each one in different unions due to the classification of the job. They also each have one, one-day-per-week BOCES technician who deals mostly with the networks.

The strengths of the two programs include a strong vision for technology and the use of I-Pads for instruction. No major improvements are needed, and the current uniformity would make a merger much easier than in some situations. Textbooks on I-Pads can make the learning more interactive, and messages can go out via I-Pad, not just robo calls.

7. Marilyn presented a report on Extracurricular Activities with information provided by the building principals in each district that showed that Clymer offers 15 of them during the school year, and Panama offers 19. Committee members asked about a couple of activities that were not listed. Other committee members explained that those are not school-based or sponsored activities, but that other community groups hosted them in the schools. Possibilities in a merged district include the following: Continue to offer the same things; no losses of activities, but expansion of them; new opportunities for students. One member asked about cheerleading, and Mr. Lictus explained that a few years ago it was categorized a sport, which means that it has many requirements, such as a certified coach, and that there really was not enough interest since so many girls participate in other sports.

BOCES Career and Technical Services report shows that each district sends students to BOCES during their junior and senior years for courses if they request to do so. Mr. Lictus said that there is no limit placed by the district on the number of students who can attend these programs. The total number is 17 in Clymer and 19 in Panama. While attending school there (for ½ day), students receive a unit of credit for technical math, technical writing, and technical science, all of which are incorporated into their coursework.

Marilyn explained the Special Education Report, which lists the numbers of students in each classification area, the grade levels for all students, and the general locations (in-district or out-of-district) numbers. She reminded everyone that the provision of special education services is legislated by both federal and state statutes; that each district's classification rate is below the state average; that each district has higher classification numbers in one area or another; and that each district is too small to be affected by accountability requirements, but each one probably meets them anyway.

The report on Resident Pupils Attending School Elsewhere shows similarities in the number of families that are homeschooling their children; in the number attending other public schools (that number is yet to be verified); in the number of full-time BOCES students. The area of greatest discrepancy is in the number attending parochial schools, and that is due to the large Amish population in Clymer.

8. Marilyn's report on Student Achievement included test results for grades 3 – 8 in ELA and math. Since the goal is to achieve 100% proficiency (meaning scores at Levels 3 and 4), you can look at the chart and calculate that if the current status is 37% proficiency, there would be 63% not proficient. In any district, that score would mean that 63% of the students are required to have Academic Intervention Services (AIS) to remediate whatever learning deficiencies exist. In both Clymer and Panama in grades K-4, when these students are identified both throughout the year and/or on NYS tests, they are placed in skills groups in the classroom (or between classrooms) to help them acquire necessary skills. It is only in grades 5 – 8 that they may (depending on the severity of the

learning deficit) be provided AIS in a separate setting. IN GENERAL, scores are higher in Panama than in Clymer, and much of this may be due to the longer use of the intervention program described above. Now that there is a shared Director of Curriculum and Instruction, programs are being aligned and results are becoming stronger in Clymer.

The number of Opt-Outs, meaning those students who do not take the tests, has seen a slight decline in the two years studied. There are more opt-outs in Clymer than in Panama, and that COULD affect the final results.

Regents exam results are reported in two formats, reflecting the “old” Regents scoring methods and the new ones for Core Learning on the Regents ELA and required math exams. She distributed two handouts to help explain some of the issues surrounding passing the exams and graduation. Under the “old” Regents format, a student must achieve 65% on the exam in order to receive credit for the course, unless the student (usually classified with a disability) is aiming for a local diploma, not a Regents. Those students can pass with a 55%-64% result. For the Core Learning exams, a student would have to achieve at Level 3 for a Regents diploma or Level 2 for a local diploma. Results in each district vary somewhat, with one district being stronger in one area and the other in another area. Overall, the results are very strong in both districts. When asked if larger classes would result in a decline in scores, Marilyn responded that if the teacher maintains a close eye on individual progress and provides engaging learning experiences, the students should do very well. An engaged learner is a successful learner. Also, even if there were a merger, class sizes would most likely still be small in comparison to very large districts since the new district would still be small.

The graduation rate is exemplary in both districts! According to the information provided, there were no dropouts in either district in 2015-2016, or 2014-15.

9. Dave distributed handouts for 2016-17 – Staffing, and Summary of Classrooms/Offices/Special Ed. Rooms. These will be added to the agenda for our fourth meeting.
10. After discussing communications, all information will be released following the distribution of a press release about the state aid deduction from Clymer (which took place on June 1, 2017 (see attached).
11. Meeting ended at 9pm.

**Clymer-Panama Merger Study  
Feasibility Study Committee  
Agenda for Meeting #4 at Panama on June 14, 2017  
6pm – 9pm Meeting in Cafeteria (See signs)**

**IF you wish to see the music rooms and other rooms missed on the original tour, please meet in the cafeteria at 5:45 (Cafeteria is in lower level)**

**Meeting Agenda**

- 1. Responses to Questions from Meeting #3 – Team (10)**
- 2. Response to Focus Group Feedback - Tom (20)**  
Panama Amish; Panama Agriculture and Business  
What common ground do you find?  
What differences in opinions exist between Clymer and Panama?  
Responses to homework assignment
- 3. Financial Projections for Clymer and Panama – Dave (60 minutes)**

**BREAK**

- 4. Transportation - Tom (30 minutes)**
- 5. Athletics – Marilyn (10)**
- 6. Contracts – Dave (20)**
- 7. Staffing – Dave (15)**
- 8. Communications Plan - Tom (2)**
- 9. Homework – 2 minutes**
- 10. Meeting Evaluation – 3 minutes**

## Feasibility Study Committee Meeting #4 Notes

### 1. Responses to questions from Meeting #3:

- a. **Architect Steve Sandburg sent the following information in response to questions posed by committee members:** The Clymer Central Site - Total Acres: 28.71; Age of Building: Additions in 1935 (original); 1949; 1960; 1969; 2000; 2003; Site Septic System: 2003 (original); 2013 (field replaced); 3 Tennis Courts
- b. **7<sup>th</sup> and 8<sup>th</sup> grade music and art programs charts** are in tonight's handout packet;
- c. **2. What is included in the Miscellaneous category on the budget sheets?** Details were e-mailed.
- d. **Will schools lose funding if all students opt out of NYS assessments?** Since no school districts have done this, all responses are conjecture. Some schools noted decline in opt-outs for 2017, possibly because there is a moratorium on the use of test scores in teacher evaluations, and possibly because the tests are changing. Next year's tests will take 2 days, not three.

### 2. Focus Group Feedback:

Overall comments: There seems to be mounting fear about a merger; most feedback is emotional and not based on fact; reflected a general lack of information, either from not receiving it or not paying attention; Are people well informed about district finances? Overwhelmingly No; Some comments were the same for both districts: want both buildings to remain open, proud of their schools, worry about losing "community", concern about transportation.

What stands out about one district's comments vs. the other's: Clymer is more concerned about the merger than Panama; there were 214 attendees at Focus Groups in Clymer, and only 43 in Panama; there are more businesses in Clymer (but only a few on the main street), so residents worry about losing that main street's businesses; the \$2.5M penalty; "Fund balance in Panama could pay it today if the board so decided"; *can [the team] put out a simplified financial statement that shows future fund balances moving toward a \$0.00 balance?*

Questions to answer before moving forward: the fate of the Panama penalty; "It will be easier when all of the pieces of the puzzle are put together; transportation; tax rates; sustainability; job losses; can we add more questions?; the cafeteria situation after a merger; the location of the students (buildings).

### 3. Financial Projections:

Dave noted that pages 3-1 – 3-3 in the handout packet show previous years' budget and school board votes. He then distributed a worksheet with the heading Statement of Revenues, Expenditures, and Changes in Fund Balance from 2016 to 2018 (actual numbers), and from 2019 – 2023 (projected numbers).

He asked, "What is similar in both districts' budgets?" Responses: Revenues, sticking to the 2% rule of thumb for tax increases (NOTE: If a district wishes to levy a higher-than-2% increase, 60% of those who vote on the budget must approve the higher levy); state aid is quite stable UNLESS it's an election year (when higher aid is usually granted) or there is a decrease or increase in school population.

In expenditures, transportation and instruction are the highest categories of expenditures. You can see that the cost of salaries and benefits continue to rise, while revenues are quite flat.

Question: Won't salaries increase in a merged district because of leveling up? Response: Not necessarily. In a merger, each district's teachers continue work under their old contract until a new contract is settled. The NEW board of education will have a good grip on the financial

status of the new district and the projected use of incentive aid, so negotiations will proceed from that perspective.

Two committee members “ran the numbers” and arrived at the following conclusions:

John Brown: There could be savings on staff (- 6 teachers); fewer coaches; potentially lower unaided (after school) transportation costs; reduce debt service by \$1M per year; consolidate bus garages.

John Shifler: Close a building to reduce costs; keep most teachers so that students are afforded additional opportunities; reduce custodial staff; combine athletic programs. “The only way to save money is to remove a fixed cost.”

Question from the committee: What has happened to closed buildings in merged districts? Kait Curtis said that in Warren County, PA, they closed 6 elementary buildings and some were sold while some are being used by the [county-wide] district, mostly for storage. Current uses include community center, housing, business.

IF the districts run out of fund balances, Dave asked if taxpayers would approve a 12% and then 6% increases in successive years to pay all the bills to run a district without a fund balance to pay the over-expenditures each year. Response – No.

Most districts carry a surplus in their budgets (they over-budget in one category or another) to make sure that they can make emergency expenditures.

Question: Can you use merger money to make an empty school more attractive for sale? Yes IF you do it while there are still students in the school. You can’t use the money if the building is vacant.

What do you need to do to convince the public that the districts have major financial issues? (I suspect that that was a rhetorical question.)

Dave distributed information about the tax rates in each district for the past 10 years. In most districts, raising taxes is inevitable if you wish to maintain programs and staff; however, in Panama and Clymer, taxes were not raised for several years because each district was cited for maintaining too high a fund balance in the NYS Comptroller’s Report.

Question: Can a district hire a P.R. firm to help provide accurate information about a merger? Yes, many do.

Question: What is the cost of changing all the branding (colors, sports uniforms, stationery, etc.) Not a big deal. Sports uniforms are changed every five years anyway; other costs are also not a big deal.

4. **Transportation:** Tom noted that in the staffing report (handed out earlier), the titles to be used for each district’s main contact for the transportation department is Mechanic in Clymer, and Transportation Aide in Panama.

A district’s transportation aid is based on property wealth and how transportation is reported. The basic comparison shows that it costs more to transport students in Clymer than it does in Panama. Both districts park all busses indoors, and both run elementary and high school students on the same busses.

Question: Who designates the condition of busses? Steve Carlson, the mechanic in Panama, said that the mechanics do that job based on NYS inspection guidelines and mileage, and their mechanical condition.

Question: Who is responsible for the interior condition of the busses? The drivers.

Tom distributed a chart showing the distances and estimated travel time between selected addresses that he had Google mapped for each district. Times would increase based on the number of stops for each bus.

He then commented on ways to make transportation more efficient.

1. Routing software, provided that someone who knows the roads is evaluating the software's recommendations. (Eg., a local person would know that you cannot stop to pick up near the peak of a descending hill.)
2. Decide whether to try to fill every seat on a bus, or try to set a time limit for rides to maximize efficiency.
3. Routing policies: Use central pick-ups for students who live within xxx feet or fractions of miles from a pick-up point.

Currently, the routes are reviewed every summer, but there have been no major changes in many years in each district, according to the people in the transportation departments.

Districts do not receive transportation aid for any student living less than 1.5 miles from the school. They do receive aid if a student stays after school and is transported home at a later time (eg., after athletics, after detention, etc.) However, no aid is granted if a bus transports students to another school for an athletic event or a non-educational field trip.

4. 6-year rotation of bus purchases. When you purchase a school bus, you get back 90% aid in Panama, and 69% aid in Clymer. Districts can trade in a 6-year old bus and receive back more than the actual cost from the trade-in itself plus state aid on it. Also, extended warranties last for 6 or more years, so this means that local mechanics can concentrate on routine maintenance and not major repairs.

Tom said, "Transportation is what every member of the public sees. It's that yellow bus with a name on it." In a merger, there is a good chance that some of the bus runs will be a little longer. One thing that can help the length of the bus ride is placing fewer students on long runs.

What needs to be done to make transportation successful? In Tom's view, the following:

1. Create efficiency
2. Create policies about the length of time a student can spend on a bus
3. Create a six-year rotation for buses

The question was raised regarding contracting out for bussing. Sub-contract bussing is a possibility, but with 90% aid it might not make sense. (The merged district would have a 90% aid ratio?)

Question: Can you share transportation software with other districts? It is not BOCES aidable, and it probably would not make sense.

**5. Athletics:** Marilyn reviewed the current status of athletics in the two districts. Clymer and Panama share JV and varsity football; boys and girls cross country; boys and girls track, girls swimming. Each district also shares sports with other districts. For shared sports, each district must have a coach, and some larger teams also have an assistant coach. If there are volunteers who assist with coaching duties, they are not listed on the information provided. When asked about shared sports in the student focus groups, the students said that they love them, with the exception of riding on the bus (one response).

Teams are shared because there are not enough students in the districts that wanted to participate.

Question: Will soccer come back? Mr. Lictus said probably not. Not enough students and other considerations.

- Are there other opportunities for sharing? Some in the group thought that baseball may soon become a shared sport because of low participation rates. Basketball will probably not be shared because it does not take many students to field a team.

There is a discrepancy between the coaching salaries that Marilyn distributed, and the contract information that Dave distributed because the salaries are actual (Board approved for '16-'17) vs. base salaries on the contract information pages.

- In the long run, what are the pro's and con's of cutting sports?

Pro - Could save money on coaches, equipment, some transportation, maintenance of the athletic facilities. There would also be greater competition, thus raising the level of play.

Con – Parents are very involved in school athletics and get to know other kids by attending events; students like to be involved in team activities.

The relative cost of athletics is low in comparison to other possible cuts.

- Were you surprised by any of the costs? “They were lower than expected;” “The budget information from the Clymer budget did not detail many costs.”
- What would students gain in athletics by being in a merged district? No more worries about having enough students to participate; would have age-appropriate teams (more modified teams, no need to play younger players; would have more competitive teams.

Question: How do booster clubs factor in? Marilyn said that each district has a parent support group (not called a booster club in Clymer; called boosters in Panama), so there would simply be a larger parent support group for the athletes. In a focus group for boosters, one parent said that it would be great to have more helpers for booster functions, such as concession stands and fund raisers.

Question: With more students, would costs be higher for equipment and supplies? Not really, especially since there are already shared teams for most sports, and for the other sports, you would simply use the larger district’s expected budget.

Only the Panama Physical Education/Athletic Facilities report was available. Marilyn is still trying to get the facilities report from Clymer’s athletic director. (Just received it, and it is also attached to the email that contained these notes.)

**6. Contracts:** Dave reviewed the bargaining units in each district, along with the current contracts’ dates in effect. He then reviewed the major provisions of the teacher agreements in each district, noting that the Panama contract is in effect until 2019, not as stated in the heading of the Panama column on that table. (p. 6-2) The two contracts are similar in many areas, but differ in a few. In a merger, the existing contract for each employee is in effect until a new contract is ratified. Page 6-8 is a base salary comparison for the two districts. To understand the contract differences, it is important to read the provisions and then make the comparisons.

**7. Homework for July 12:** Please read over pages 9-1 and 9-2. It is important to the study to have each committee member respond in writing to the questions. This homework will be turned in, and it is not required to provide your name on the homework! (Very different from most assignments!)

One piece of information we did not share with you concerns teacher certification for teaching in a middle school (usually grades 5 or 6 – 8). Middle school or secondary certification is required for grades 6 – 8 or 7 – 8 for the core content areas (English, math, science, social studies.) Currently, you have a K-6 building and a 7 – 12 building. Your current 6<sup>th</sup> grade teachers are not required to have the newer middle school certification.

Also included in the handout packet are the rankings from this year’s Business First newspaper, plus the criteria for the rankings. No discussion was held, but it would be interesting to compare the two districts over the 9-year period of time.

NEXT MEETING is on July 12 in Clymer – probably in the cafeteria since it’s a larger room, but also with no air conditioning. Finding air conditioning plus a large size room seems to be the issue, so we can always hope for cooler weather.



**Clymer-Panama Merger Study  
District Advisory Committee  
Tentative Agenda for Meeting #5 at Clymer CSD  
July 12, 2017  
6pm – 9pm Meeting in Vocal Music Room**

1. **Comparison of BOCES services purchased** - Dave - 5 minutes
2. **Staffing and course offerings update** - Tom – 5 min.???
3. **Transportation?**
4. **Cafeteria?**
5. **Contracts?**
6. **What has been left out?**
7. **Ratio of students to teachers** – Tom – 15 min. ??? I think we will have covered this, but check your notes from last time around. This activity might move up to Meeting 3(?)  
**Kindergarten:**  
**Grades 1 – 2:**  
**Grades 3 – 5:**  
**Grades 6 – 8:**  
**For 9 – 12,** what would you recommend as the MAXIMUM number of students per class, and what should the MINIMUMS be?  
**Grades 9 – 12**  
**Physical Education**  
**General Music**  
**Art**
8. **Building configurations**  
  
How many elementary schools? (Pre-K – 6, or Pre-K – 5?) Location?  
  
Middle school? (6 – 8) Location?  
  
High school? (9 – 12) Location?  
  
Secondary building (7-12) Location?  
  
New building? (K-12; 6 – 12? 7 – 12?)
9. **Administrative Staffing** – Dave – 10 min.
10. **Transportation:** Update and homework – Tom  
One district run? Two runs? Maximum time on the bus? One bus garage or two? Individual stops in villages? Zoned stops in villages?

**11. Should Clymer and Panama merge?**

**12. Impact on each community**

<b>Scenario</b>	<b>Brocton</b>	<b>Westfield</b>
High school is closed		
Elementary is closed		
Both are closed		
New school is eventually built mid-way between the existing districts		
OTHER		

**13. Possible future uses of buildings that are closed**

**14. Types of information for the report (table of contents)**

**Notes Meeting #5**  
**Feasibility Study Committee**  
**July 12, 2017**

1. Dave reported on 2 pieces of legislation that are now on the Governor's desk for his signature. Bills 6779 S and 8302 A would repeal the penalty assessed against Panama for the late filing of one capital project report. This would effectively wipe out the remaining Panama debt if the Governor signs it. Committee members received an e-mail attachment that had a generic letter that they can customize if they wish to lobby for this legislation.
2. He then showed some different options that the Panama board has before it should the bills not be signed. **Option II** – Excess Fund Balance Reduction In 2018-19, Panama would use part of their fund balance to pay down the fine. **Option III**– Alter Payment Schedule Under legislation previously adopted by Senator Young, Panama would continue the same payment plan as before, using funds provided by Senator Young for the 2017-18 year. This payment would reduce the penalty to \$2.4M.
  - A. Panama could reduce their fund balance by \$2.4 to pay off the full penalty.
  - B. Panama could budget \$500,000 payment for each of the next 5 years.
  - C. Another possibility is that the district would work with financial planners to secure voter approval to take out a BAN (Bond Anticipation Note) for up to 5 years to establish a repayment of this penalty. **Option IV** – Fund Balance and Pay Down from 2018 - 2024 Yet another option is that Bill S2009-C, A3009C would have the district pay nothing in 2017-18, but in 2018-19 any monies above the 4% limit in the fund balance at the end of the 2017-18 school year would be paid to the state to reduce a portion of the penalty. The amount Senator Young gives Panama for 2017-18 would be part of the fund balance. The district would then have a yearly repayment plan with the State. The district would have to raise taxes or reduce programs to pay this yearly reoccurring financial obligation. This is the suggested yearly 2019-2024 payment plan called for in this bill:  
2018-19 - \$2,339,095  
2019-20 - \$263,037  
2020-21 - \$263,037  
2021-22 - \$263,037  
2022-23 - \$263,037  
2023-24 - \$51,643
3. Dave then distributed information created by 2 committee members to cut \$1M from the budget. Each proposal took different perspectives to accomplish this, with one wishing to keep both schools open and the other closing one school entirely.
4. Dave next commented on the information in the packets about BOCES services. Panama contracted for more career tech services than Clymer (Career and Technology Education); Panama has a shared business office through BOCES. For all BOCES services, the districts recover about 82% of the amount spent through BOCES aid the following school year, so it is seen as a revenue in the next year's budget.
5. Dave then commented on the contracts for support staff and for individuals in each district. There are more similarities than differences.
6. A long staffing chart was distributed and Dave noted that each district counts some professional positions differently, with some positions listed as faculty and others in administration. The hand-out points this out.

7. Tom pointed out that the biggest difference in cafeterias between the two districts is that one is in-house (Clymer) and one is contracted out (Panama). You can see in the information provided that Clymer serves about 1/3 more meals than Panama does, but that Panama makes some money on its cafeteria, while Clymer loses some each year. You will also note a difference in staffing as a result of the 2 different services. Also, there are more free lunches in Clymer than in Panama (a symptom of the poverty rate there). Mel said that Panama meals are of lower quality, perhaps since they use mostly government subsidized foods and lack the variety of the more robust Clymer meals. In Clymer, students are offered a second option for the main meal on Thursdays that they sign up for in class. Clymer's lunches are at a lower cost, and the cafeteria caters special meals at holidays and for superintendent's days. Tom pointed out how controlled the menus are by State and Federal regulations. If merged, the new district could select the type of school meal program it preferred. Most committee members would want an in-house cafeteria program. John O'Connor noted that BOCES is exploring a variety of shared services ranging from cafeteria manager services to shared menus. With BOCES aid, this would control costs.
8. Marilyn led attendees in a 4 corners exercise to respond to the question, "Should the districts merge? Assuming they merged, what should class sizes be? What about staffing? How should incentive aid be used? What type of food service? Which building should be used and what configuration?"

Responses were all in 2 categories – Strongly Agree and Disagree.

- Staffing ratios (class size limits)
- Administrative staffing
- Possible cuts or additions
- Uses of incentive aid
- Building usage
- Transportation policies
- Food service

Category	STRONGLY AGREE	DISAGREE
Staffing ratios:	K (18); 1-2 (18); 3-6 (22); 7-8 (25); 9-12 (25) Current avg. is 1:9	K (15 max.20); 1-2 (15 max.20); 3-6 (18 max. 23); 7-8 (18 max. 23); 9-12 (20 max. 25)
Administrative staffing	1 superintendent and 1 principal if in one building; or 1 principal per building in 2 buildings	If merger, 1 superintendent and 1 K-12 principal; No merger, ½ superintendent and 1 K-6 principal and 1 7-12 principal
Use of Incentive Aid	Programs – 50%- Keep all programs and add AP courses, another language, and expand electives 20% to reduce taxes 30% capital projects-Use money to make Clymer the "athletic center" sports complex with stadium, fields;	Programs: Add home and careers; agriculture, another language, computer science, more business classes; use most to balance salaries Not much to balance taxes Use of capital aid depends on what happens with buildings
Cafeteria	Keep food service in-house;	Keep food service in house
Use of buildings	IDEAL – 1 school POLITICALLY CORRECT – use	IDEAL – UPK – 6 in each district; 7-12 in one building

	both buildings Configure the district to be UPK – 5 Elementary; 6-8 Middle School; 9-12 High School	FINANCIALLY APPROPRIATE: One building. Either build a new school; house in Panama; or add to Clymer
Transportation	Use routing software “Zone” pick-ups Smaller busses for distant students Create a Maximum time on the bus policy – 40 minutes Students actually like their bus rides. Time on the bus is more of a parent concern. Purchase more busses of the appropriate size if needed	2 schools – 2 runs Likely different school start times Keep the “local runs” and then transport secondary students to Panama Maximum time on bus – 45 min Keep 2 bus garages.

9. What are the possible impacts on the communities? Residents listed the following businesses that would be impacted by their school closing or not used as the high school: Clymer: Neckers, Dutch Village; the Hardware store; the flower shop; Lictus Oil and Propane  
Panama: the diner; Crouch’s Auto Repair
10. Possible uses of closed schools: Committee members were asked to look at the list compiled following a request at the last meeting to provide such a list. A wide variety of possibilities exist for the use of school buildings as evidenced by other districts’ successes.
11. Committee members were asked once again to stand in one of the 4 corners to show support or lack thereof for a merger, based on the critical question that began our study: **Will... Creating a new school district via the merger process in NYS provide enhanced or maintained educational opportunities, and at the same time increase long term efficiencies and lower costs for the taxpayers of both Clymer CSD and Panama CSD?**

This time, one person left the Disagree corner and moved to the Agree corner. All those who were in the Strongly Agree corner stayed there. There were 6 Strongly Agree, 1 Agree, 6 Disagree. The following comments were made about a possible merger:

PRO: Financially, it would be scary if there were no merger; a merger would bring more money to the new district, more classes. Also, if no merger, there will be higher taxes and lower property values. What would have to be cut if there is no merger?

Educationally, there could be more classes to choose from, higher quality learning with greater diversity in the classroom; students would have more than the basics; better prepared students for the future, and all would have more opportunities to learn from and about other people than the ones they have always gone to school with or worked with.

CON: There would not be enough in savings in transportation to make it worthwhile

The Clymer tax rate is 35% less than in Panama. It would take \$900,000 to make up the difference to equalize taxes. Incentive aid won’t balance it out based on the costs for teacher salaries, busses, cafeteria, transportation. Retaining staff will be hard without balancing teacher costs. There could be a strike if teachers’ pay is not equalized; the district will lose teachers. Students might leave the district and the census will drop.

There are too many students to eliminate any teachers.

Pro –7; Con –6

Possible uses of buildings from handout packet:

## Uses for Old School Buildings

### **Olean City School District:**

Closed 2 Elementary schools and sold to private businesses.

### **Southwestern Central School:**

Closed elementary school -Town is using it.

### **Chautauqua Mayville School district:**

Closed Mayville Central building. Chautauqua County is using the facilities as offices and court. Some space is donated to not-for-profit agencies by the county.

Chautauqua Elementary and High school buildings sold.

### **Pioneer Central School District:**

Sardinia Elementary -used by Town of Sardinia

### **Silver Creek Central**

Built a new K-12 building,

Elementary building converted to Senior Citizen housing,

High school sold to a local developer.

### **Dunkirk**

School 2 – used by Veterans of Foreign Wars

School 3 – Apartments

School 5 - warehouse

### **Other sites other than New York State:**

Danbury School, Sioux City, Iowa

Created a recreation center for a small community.

Castana School, Iowa

After no interest was shown for the school building, the board put it on E-Bay, to sell. A technologies company purchased it to expand their business. New jobs for the area. Company paid \$10,000 for the building.

### **Other ideas:**

Community Center	Rooms for food pantry, thrift shop
Senior Citizen Center	Meeting rooms for community groups
Housing	Offer to Amish for school uses
Day Care Center for Adults and Children	Church services and meetings
Government offices, including town court	
Highway Department	
Substation for county Sheriffs and State Police.	
Medical Center for the Area	

# APPENDIX

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## B

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Focus Groups PowerPoint

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# **Clymer – Panama Merger Study 2017**

## **Focus Group Meetings**

### **The Critical Question**

#### **Will...**

**Creating a new school district via the merger process in NYS provide**

- **enhanced or maintained educational opportunities,**

#### ***and at the same time***

- **increase long term efficiencies and lower costs for the taxpayers of both Clymer CSD and Panama CSD?**



# Timeline and Steps

- **TIMELINE:**

- Project began in February with the Boards' appointment of Learning Design Associates
- Final report to SED by September 11, 2017
- Final report to the Boards Late September early October 2017

- **STEPS:**

- Data and information gathering
- Detailed analysis of all data
- Informed recommendations, each with its own assets and/or liabilities, provided to SED and then the Boards in final report

## Critical Dates Set by SED

- **February 2017** – Study began
- **August 2017** – Advisory Committee/Consultant Work Complete
- **September 11, 2017** – Draft of Feasibility Study to SED for review
- **Late September –Early October 2017** – Feasibility Study to joint Boards of Education.
- **October 16, 2017** – Public information and discussion activities completed
- **October 20, 2017** – Boards of Ed. Decide to undertake statutory reorganization process
- **November 6, 2017** – Straw vote

## US Census 2000 & 2010 Data

Clymer CSD	Census 2000	Census 2010	Changes	Change %
Total Population	3103	3208	105	3.4%
Age 0-17	915	970	55	6%

Panama CSD	Census 2000	Census 2010	Changes	Changes %
Total Population	3699	3502	-197	-5%
Age 0-17	1058	824	-234	-22%

## Free and Reduced Lunch 3 Year Average 2013-15

District	3 Yr. Average Enrolled	Free/Reduced	Percent
Clymer	436 students	222 students	50.3%
Panama	520 students	265 students	50.4%

**[www.nysed.gov](http://www.nysed.gov)**

## **Population By Ethnicity**

(Number & Percent)

	<b><u>Clymer</u></b>	<b><u>Panama</u></b>
<b>White</b>	<b>401 - 93 %</b>	<b>453 - 95%</b>
<b>Black</b>	<b>4 - 1%</b>	<b>0 - 0%</b>
<b>Hispanic</b>	<b>5 - 1%</b>	<b>13 - 2%</b>
<b>Asian</b>	<b>3 - 1%</b>	<b>0 - 0%</b>
<b>Mixed</b>	<b>16 - 4%</b>	<b>11 - 2%</b>
<b>Other</b>	<b>0 - 0%</b>	<b>6 - 1%</b>

[www.statisticalatlas.com/school-districts/New-York](http://www.statisticalatlas.com/school-districts/New-York)

### **Total Households**

**Clymer: 2,940**

**Panama: 3,473**

### **Family Households w/Children under 18**

**Clymer: 852 (29.0%)**

**Panama: 993 (28.6%)**

### **Median Household Income**

**Clymer : \$45,300**

**Panama: \$45,000**

## Top Employment By Industry

### **Education, Health care and Hospitality**

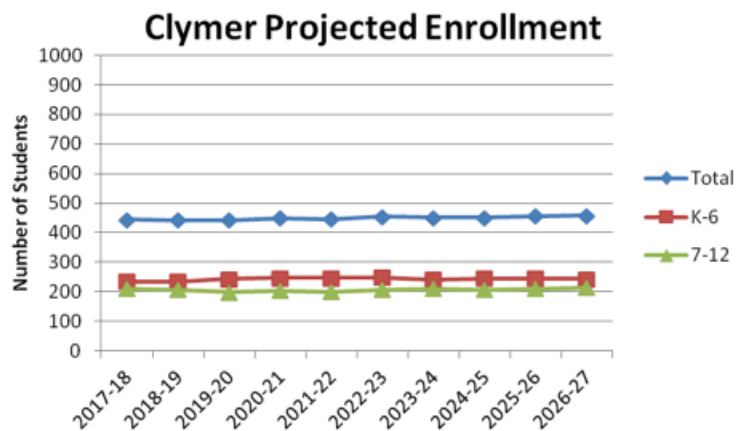
**Clymer: 29.8% Panama: 36.8%**

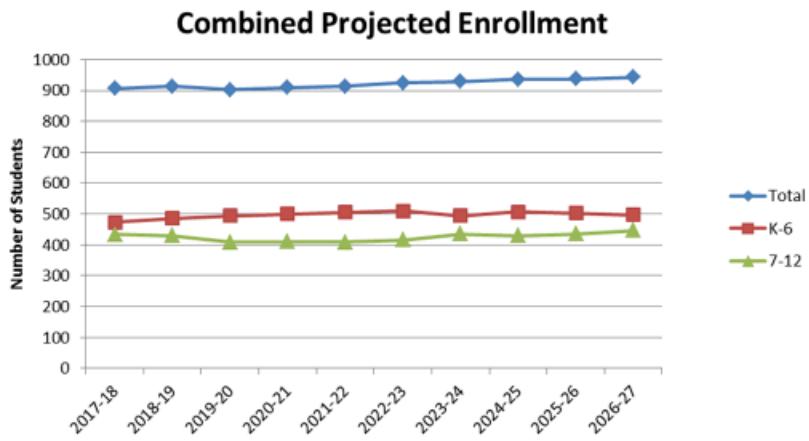
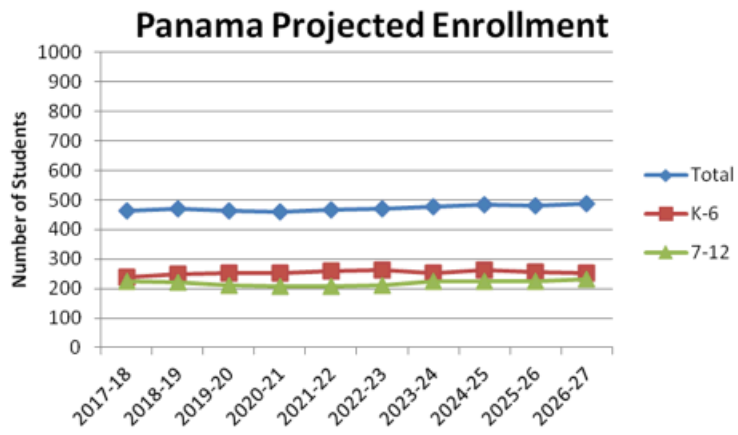
### **Manufacturing**

**Clymer: 14.2% Panama: 22.2%**

### **Agriculture Trade**

**Clymer: 9.2% Panama: 2.6%**





## Clymer –Panama Student Enrollments

School years	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Clymer K-12	443	432	434	429	449	444	442
Panama K-12	535	510	495	478	476	463	472

## 2012-2019 Enrollment Changes

Student Enrollment Changes between 2012-2018	Increase or Reduced Enrollments	Percentage Change in Enrollment
Clymer K-12	-1 Students	<b>-.02 %</b>
Panama K-12	-63 Students	<b>-11.7 %</b>

# **Clymer and Panama School Districts' FINANCIAL OUTLOOK**

**2012 – 2016**

## **Expenditures per Student**

(Audited figures from School Report Card)

<b>Clymer Expenditures per child</b>	<b>General Ed</b>	<b>Special Ed</b>
2014-15	\$11,616	\$25,108
2013-14	\$11,251	\$27,782
2012-13	\$10,813	\$30,666

<b>Panama Expenditures per child</b>	<b>General Ed</b>	<b>Special Ed</b>
2014-15	\$11,477	\$26,448
2013-14	\$10,557	\$25,215
2012-13	\$10,394	\$26,504

## Total Budget Divided by Total Enrollment

Panama	2012	2013	2014	2015	2016
Budget	\$11,425,723	\$11,603,210	\$11,969,454	\$12,381,787	\$12,068,550
Enrollment	535	510	495	478	476
Cost Per Student	\$21,356	\$22,751	\$24,180	\$25,903	\$25,354
Clymer	2012	2013	2014	2015	2016
Budget	\$9,107,442	\$9,283,422	\$9,355,545	\$10,001,258	\$9,708,485
Enrollment	443	432	434	429	449
Cost Per Student	\$20,558	\$21,489	\$21,556	\$23,312	\$21,622

## Clymer – Panama Budgets 2012-2016

	2012		2013		2014		2015		2016	
Fiscal Year Ending June 30	Clymer	Panama	Clymer	Panama	Clymer	Panama	Clymer	Panama	Clymer	Panama
<b>REVENUES:</b>										
Real Property Taxes	2,894,305	2,853,924	3,009,832	2,684,407	3,505,438	2,722,200	4,059,335	2,707,529	4,126,219	2,725,893
Federal Aid	14,291	259,499	2,485	22,714	3,372	-	4,008	20,120	8,409	18,895
<b>Total Revenues</b>	<b>2,908,596</b>	<b>3,113,423</b>	<b>3,012,317</b>	<b>2,707,121</b>	<b>3,508,810</b>	<b>2,722,200</b>	<b>4,063,343</b>	<b>2,727,649</b>	<b>4,134,628</b>	<b>2,744,788</b>
<b>EXPENDITURES:</b>										
General Support	1,114,130	1,337,614	1,004,594	1,483,009	1,102,140	1,487,535	1,121,379	1,337,294	1,161,962	1,288,178
Instruction	3,893,746	5,191,367	4,032,361	5,389,206	3,904,678	5,337,709	4,135,989	5,598,892	4,311,340	5,849,399
Plant Transportation	932,166	963,837	414,126	488,093	911,278	497,883	657,828	776,824	381,829	416,724
Employee Benefits	2,354,240	2,438,362	2,359,443	2,443,302	2,408,937	2,739,805	2,521,385	2,583,593	2,339,597	2,497,884
Debt Service	1,483,082	1,365,165	1,366,772	1,851,319	1,396,184	1,569,530	1,552,922	1,368,329	1,479,543	1,565,714
<b>Total Expenditures</b>	<b>9,783,364</b>	<b>11,406,223</b>	<b>9,203,422</b>	<b>11,693,218</b>	<b>9,399,848</b>	<b>11,669,458</b>	<b>10,881,298</b>	<b>12,361,287</b>	<b>9,788,499</b>	<b>12,668,090</b>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<b>(6,874,768)</b>	<b>(8,292,800)</b>	<b>(6,191,105)</b>	<b>(8,986,097)</b>	<b>(5,891,038)</b>	<b>(8,947,258)</b>	<b>(6,817,955)</b>	<b>(9,633,638)</b>	<b>(5,653,871)</b>	<b>(9,923,302)</b>
Fund Balances Beg. Of Fiscal Year	2,593,927	4,711,002	2,408,597	4,493,593	2,321,748	3,988,876	2,506,793	3,712,582	2,419,430	3,246,585
Fund Balances End of Fiscal Year	2,489,597	4,488,665	2,321,748	3,988,876	2,506,793	3,712,582	2,410,439	3,246,585	2,329,542	3,064,787



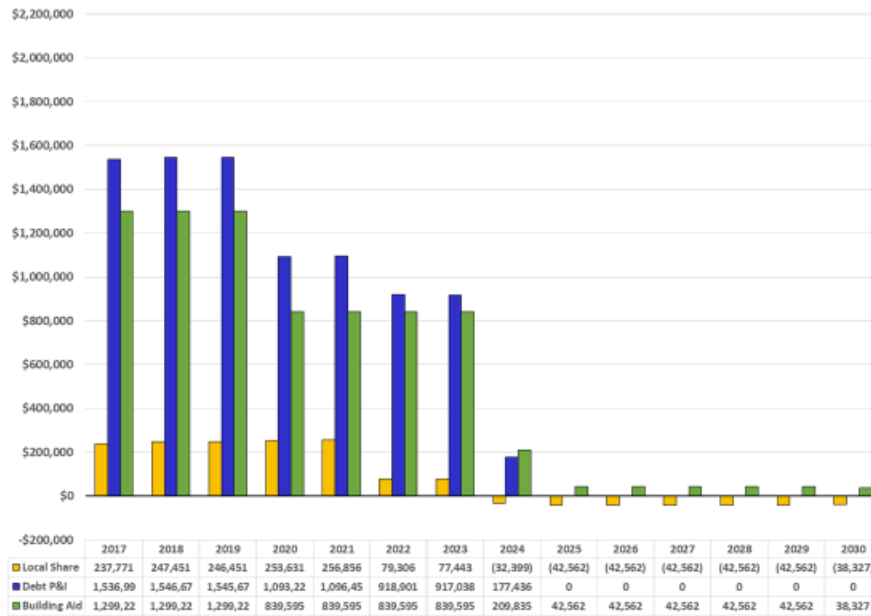
## **2012-2016 Changes in CLYMER Revenues and Expenditures**

- 2012-2016 Revenues Increased      \$735,917
- 2012-2016 Expenditures Increased      \$893,816
- Total Expenditures greater than  
Revenues for 5 years      \$157,899
- Average per year over-expenditures      \$31,579

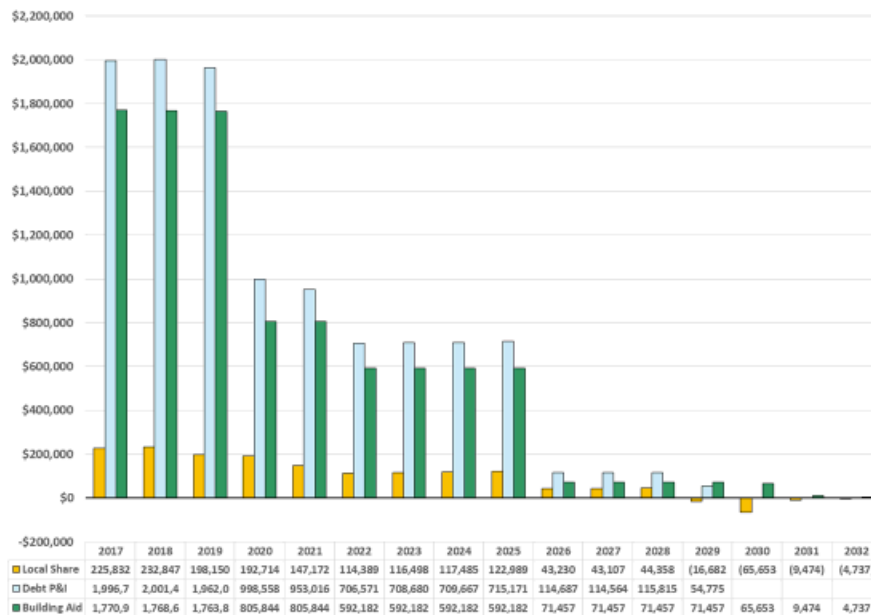
## **2012-2016 Changes in PANAMA Revenues and Expenditures**

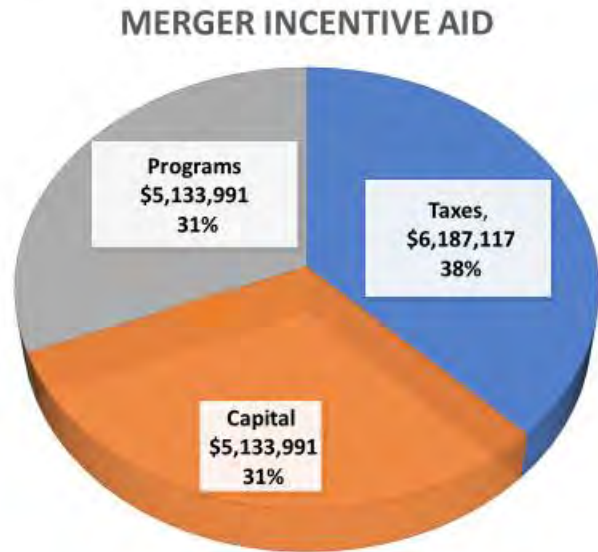
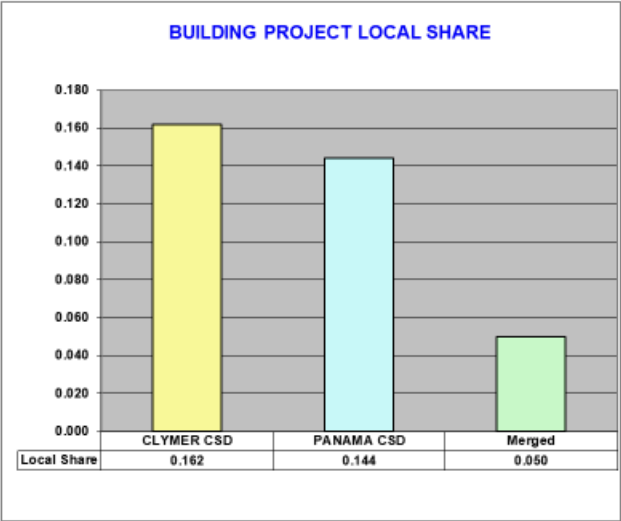
- 2012-2016 Revenues Increased      \$576,586
- 2012-2016 Expenditures Increased      \$956,064
- Total Expenditures greater than  
Revenues for 5 years      \$379,478
- Average per year over-expenditures      \$75,895

Clymer Building Debt, Building Aid and Local Share

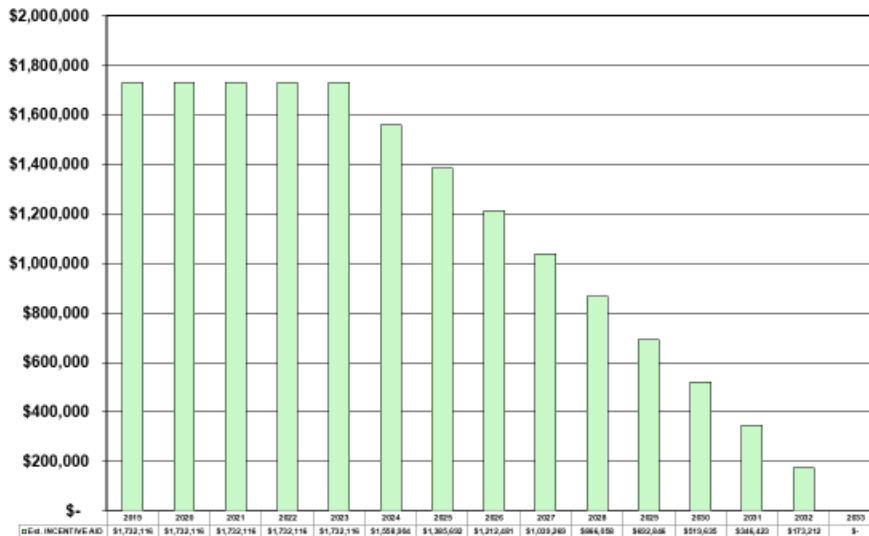


Panama Building Debt, Building Aid and Local Share





## Estimated OPERATING INCENTIVE AID



## Clymer Reductions 2012 - 2016

- No program reductions reported

## **Panama Reductions 2012 - 2016**

- Business Department
- Home and Careers (Home Ec) Department
- Technology teachers reduced from 3 to 1
- Loss of staff due to attrition over the years due to loss of section per grade level.

Information provided by the Guidance  
Department

## **What in the World Does the 21<sup>st</sup> Century Hold for Our Kids?**

- **Change/Progress/the Unknown**
- **New jobs and technologies**
- **New expectations for learners**
- **Global interactions**

**The rate of change is staggering**

- **What else?**

## What Do Students Need to Succeed in the World Outside of School?

- **Core Competencies:**

- Collaboration

- Digital Literacy

- Critical Thinking

- Problem Solving

## IN OTHER WORDS....

- Both districts must develop long range cost savings strategies to avoid debt and program cuts.
- Tax cap limits a major form of revenue and hurts districts that stay below the allowable tax increases yearly.
- SO, what can be done to improve the financial outlook of the schools and improve the educational outcomes of students?

## **Questions for Focus Groups**

- **What are your points of pride in the (Clymer/Panama) School District?**
- **What are your areas of concern?**
- **Do you believe that the district is providing the kinds of programs needed to prepare students for the 21 century workforce and/or higher education?**

## **More Questions**

- **Do you think the public is well-informed about the students' program needs to allow each student to succeed in the world outside of school?**
- **Do you believe that this community is well-informed about the district's financial status?**
- **What are the upsides/pros/positives of creating a new school district (also known as a merger)?**
- **What are the downsides/cons/negatives?**

**Remember...It's About  
Their Future**



**NOT our past!**



# APPENDIX

## C

### Focus Group Schedule

**Clymer – Panama Merger Feasibility Study**  
**Learning Design Associates**  
**Focus Group Schedule Spring 2017**

<b>Name of Group</b>	<b>Date and Time</b>	<b>Location</b>	<b>Convener</b>
<b>Volunteer Fire Dept. and other service organizations</b>	<b>May 1 – 7pm</b>	<b>Clymer CSD</b>	Tom, Dave, Marilyn
<b>Clymer Senior Citizens</b>	<b>May 3 – 1pm</b>	<b>Dutch Village Rest. Clymer</b>	Tom
<b>Students</b>	<b>May 8 - Last period</b>	<b>Clymer CSD</b>	Marilyn, Tom and Dave
<b>Faculty</b>	<b>May 8 – after school</b>	<b>Clymer CSD</b>	Marilyn, Tom and Dave
<b>Clymer Board of Education</b>	<b>May 8 – 6pm</b>	<b>Clymer CSD</b>	Marilyn, Tom, Dave
<b>Parents</b>	<b>May 8 – 7pm</b>	<b>Clymer CSD</b>	Marilyn, Tom and Dave
<b>Support Staff</b>	<b>May 11 – 4:30</b>	<b>Clymer CSD</b>	Marilyn, Tom and Dave
<b>Booster Groups</b>	<b>May 11 – 7pm</b>	<b>Clymer CSD</b>	Marilyn, Tom and Dave
<b>Agri and Business People</b>	<b>May 22 – 6pm</b>	<b>Clymer CSD</b>	Dave, Tom, Marilyn
<b>Community</b>	<b>May 22 7pm</b>	<b>Clymer CSD</b>	Dave, Tom, Marilyn
<b>Amish Elders and community</b>	<b>May 22 5pm</b>	<b>Clymer CSD</b>	Dave, Marilyn, Tom
<b>Students</b>	<b>May 16 - Last period</b>	<b>Panama CSD</b>	Marilyn, Tom and Dave
<b>Faculty</b>	<b>May 16 – after school</b>	<b>Panama CSD</b>	Marilyn, Tom and Dave
<b>Parents</b>	<b>May 16 – 6pm</b>	<b>Panama CSD</b>	Marilyn, Tom and Dave
<b>Senior Citizens</b>	<b>May 17– 12:30</b>	<b>Panama CSD</b>	Tom and Marilyn

<b>Volunteer Fire Dept. and other service organizations</b>	<b>May 17 – 4:30pm</b>	<b>Panama CSD</b>	Tom and Marilyn
<b>Booster Groups</b>	<b>May 17 – 7pm</b>	<b>Panama CSD</b>	Marilyn, Tom and Dave
<b>Support Staff</b>	<b>May 18 – 4:30pm</b>	<b>Panama CSD</b>	Marilyn, Tom and Dave
<b>Board of Education</b>	<b>May 18 – 6pm</b>	<b>Panama CSD</b>	Marilyn, Tom, and Dave
<b>Community</b>	<b>May 18 7pm</b>	<b>Panama CSD</b>	Dave, Tom, Marilyn
<b>Agri and Business People</b>	<b>June 5 – 5pm</b>	<b>Panama CSD</b>	Dave, Marilyn, Tom
<b>Amish Elders and community</b>	<b>June 5 - 6pm</b>	<b>Panama CSD</b>	Dave, Marilyn , Tom

# APPENDIX D

Frequency of Focus Group Comments

1. POINTS OF PRIDE
  - Sense of “Community” / “Family” (17)
  - “Student to student” relationship (6)
  - “Student to teacher” relationship, or student/teacher ratio (9)
  - High graduation rate / High college prep (4)
  - Sports (6)
  - Pool (5)
  - AG Program (3)
  - JCC Program (5)
  - Music and Arts (3)
  - Excellent teachers / staff (3)
2. AREAS OF CONCERN
  - Cost of education (2)
  - Taxes (5)
  - Teacher workload / Staff size (4)
  - Communications (2)
3. ARE STUDENTS PREPARED?
  - Yes (10)
  - No (6)
  - Limited resources / lack technology (4)
  - Not prepared for the future or for higher education (4)
4. IS THE PUBLIC WELL INFORMED ABOUT STUDENTS PROGRAMS AND STUDENT SUCCESS?
  - Yes (4)
  - No (15)
5. IS THE COMMUNITY WELL INFORMED ABOUT DISTRICT FINANCES?
  - Yes (5)
  - No (10)
  - Using fund balance
  - Worse shape than we realized
6. “POSITIVES” FOR MERGER
  - More opportunities (8)
  - Lower cost / Lower taxes/ More state funding (6)
  - New programs / More classes (11)
  - More / better teachers (5)
  - Greater diversity of students / Better social interaction (8)
  - Better scheduling flexibility (2)
  - Improved teacher strength—better classes and discussion (3)
  - More extracurricular activities (2)
  - AP programs (3)
  - Larger classes / More students (4)
7. “NEGATIVES” FOR MERGER

- Loss of "Community" (7)
- Transportation (14)
- Larger class sizes (6)
- Sports—Only the "elite" athletes will play (5)
- Teacher job loss (5)
- Loss of "student / teacher" relationship (2)
- Loss of AG program (2)
- Facility use—empty school (6)
- Panama debt / Penalty (4)
- Business loss (4)

**SOURCE - FOCUS GROUPS RESULTS - (C) = CLYMER (P) = PANAMA**

**GROUP 1**

- #5 Board Members (C)
- #8 Boosters (C)
- #7 Support Staff (C)
- #6 Parents (C)
- #4 Teachers (C)
- #3 Students (C)
- #2 Senior Citizens (C)
- #1 Firefighters / Volunteers (C)

**GROUP 2**

- #11 Parents (P)
- #9 Students (P)
- #19 AG / Business (C)
- #10 Teachers (P)
- #18 Amish (C)
- #20 Community (C)
- #12 Senior Citizens (P)
- #14 Boosters (P)
- #13 Volunteers (P)
- #15 Support Staff (P)
- #16 School Board (P)
- #17 Community (P)

**GROUP 3**

- #21 Agri / Business (P)

# APPENDIX

## E

Centralization Timeline

**CENTRALIZATION TIMELINE**  
**“TENTATIVE” FOR PLANNING PURPOSES ONLY**

**CLYMER CSD AND PANAMA CSD**  
**[Revised 041717]**

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Nov. 7, 2016	RFP Released to Potential Bidders
Dec. 12	RFP Deadline for Submission
Jan. 18, 2017	Joint Board Committee to Review RFPs
Week of Feb. 6	Presentation to Boards of Education of the Clymer and Panama Districts by potential study consultants
	Boards of Education of the Clymer and Panama Districts appoint the Feasibility Study Consultant
Late Feb-Early March	Feasibility study process begins with the districts and consultants.
Feb.-July	Advisory committee/consultant work complete.
Sept. 11	Draft of feasibility study to New York State Education Department (NYSED) for review.
Late Sept. Early Oct.	Feasibility study to joint Boards of Education.
Oct. 16	Public information and discussion activities completed.
Oct. 20	Boards of Education of the Clymer and Panama Districts decide to undertake statutory reorganization process.
Nov. 6	Advisory referendum in the School Districts takes place and the results are positive in each district.
Nov. 8	Letter of Recommendation of the District Superintendent and other supporting documentation forwarded to the Office of Educational Management Services by District Superintendent, asking the Commissioner to authorize the formation of a new centralized district.



- Nov. 20            Commissioner's Order laying out new district posted in the districts by District Superintendent of Schools.
- Nov. 27            A.     Statutory Petitions submitted requesting the Commissioner to call a Special Meeting to vote on the proposed centralization -
1. One petition signed by 100 qualified voters (or a number equal to 10% of the student enrollment of such combined district) requesting Commissioner to call a special meeting of the combined district to vote on the proposed centralization.
  2. A second petition signed by 100 qualified voters (or 10% of the student enrollment) for each district to be designated as a special election district requesting that the Commissioner establish an alternative voting site in each such district.
- Note:** The statutory petitions, together with the following recommendations and information as determined by the Boards of Education, Office of Educational Management Services and District Superintendent, are sent to the Office of Management Services.
- a. Names of persons from each district recommended for appointment to Board of Canvass by Commissioner.
  - b. The date and specific hours of voting desired.
  - c. Exact location of voting site in each district.
  - d. Vote is to be by machine.
- Dec. 12            Commissioner issues order calling a special meeting in each district for centralization referendum. (Must be scheduled within the 30-day period following receipt of petition requesting vote.)
- Dec. 13            Commissioner's Notice of Special Meeting to vote posted in each district and announced in local newspapers (must be at least 10 days prior to vote).
- Dec. 13            Information provided for absentee ballots.
- Jan. 11            Referendum held in each district.

In addition to the centralization proposition, the following would be included to expedite the process:

- a. Number of board members to serve new district (5, 7 or 9).
- b. Term of office of board members (3, 4 or 5).
- c. Provision for staggered terms of first board – first board is elected by plurality with candidates receiving most votes elected for longest terms.

Assuming Positive Vote

Note: The following assumes that propositions to determine the number of board members and term of office were included with the initial vote.

ELECTION OF BOARD OF EDUCATION

- Feb. 1            Commissioner's Order to conduct special district meeting to elect Board of Education.
- Feb. 2            Post Commissioner's Order. Notice shall be posted at least ten days before the Meeting (1803-a [7]).
- Feb. 5            Petitions for board membership available for distribution by Office of District Superintendent.
- Mar. 1, 2018    Filing deadline of petitions by board candidates.
- Mar. 1            Candidates meet with District Superintendent to determine placement for voting.
- Mar. 2            Information prepared for Absentee Ballots.
- Mar. 15, 2018   Special meeting held to elect board of education of the newly centralized district.

It is emphasized that the above dates are for general planning purposes only and may need to be modified as conditions require during the centralization process. Staff from the NYSED Office of Educational Management Services and the District Superintendent must be present for the statutory votes. Any conflicts in their schedules could cause vote dates to be changed.

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District Superintendent holds organizational meeting, members take oath of office and Board is then empowered to conduct such business as appropriate to prepare for the first year of operation of the newly created district including adopting a budget and holding a special meeting for its adoption; the Boards of Education of the former districts will continue to administer their own districts as usual until August 1, 2018.

New district officially begins operation July 1, 2018.  
 Prepared by SED Office of Educational Management Services, School District Reorganization, Christina Coughlin, 518-474-6541

# APPENDIX

## F

Clymer and Panama  
Tax History by Town

Property Tax History For Clymer and Panama									
Clymer					Panama				
Years		Actual Tax Rate	Dollar Changes	Percent Changes	Years	Actual Tax Rate	Dollar Change s	Percent Changes	
2016-2017	Clymer	\$ 13.54	\$ 0.33	2%	2016-2017	Busti	18.23	\$ (0.89)	-4.7%
	French Creek	\$ 13.54	\$ (1.04)	-7.1%		Harmony	18.23	\$ (0.98)	-5.1%
	Mina	\$ 13.54	\$ (1.04)	-7%		North Harmony	18.23	\$ (0.89)	-4.7%
	Sherman	\$ 13.54	\$ (1.040)	-7%		Sherman	18.23	\$ (3.01)	-14.2%
2015-2016	Clymer	\$ 13.21	\$ (0.830)	-6%	2015-2016	Busti	19.12	\$ 0.24	1.3%
	French Creek	\$ 14.58	\$ 0.540	4%		Harmony	19.21	\$ 0.33	1.7%
	Mina	\$ 14.58	\$ 0.540	4%		North Harmony	19.12	\$ 0.24	1.3%
	Sherman	\$ 14.58	\$ 0.540	4%		Sherman	21.24	\$ 2.36	12.5%
2014-2015	Clymer	\$ 14.04	\$ -	0%	2014-2015	Busti	18.88	\$ (0.08)	-0.4%
	French Creek	\$ 14.04				Harmony	18.88	\$ (0.08)	-0.4%
	Mina	\$ 14.04				North Harmony	18.88	\$ (0.08)	-0.4%
	Sherman	\$ 14.04	\$ -	0%		Sherman	18.88	\$ (0.08)	-0.4%
2013-2014	Clymer	\$ 14.04	\$ 0.25	2%	2013-2014	Busti	18.96	\$ (0.44)	-2.3%
	French Creek	\$ 14.04	\$ 0.25	2%		Harmony	18.96	\$ (0.78)	-4.0%
	Mina	\$ 14.04	\$ 0.25	2%		North Harmony	18.96	\$ (1.24)	-6.1%
	Sherman	\$ 14.04	\$ 0.25	2%		Sherman	18.96	\$ (0.44)	-2.3%
2012-2013	Clymer	\$ 13.79	\$ 0.14	1%	2012-2013	Busti	19.40	\$ (0.06)	-0.3%
	French Creek	\$ 13.79	\$ 0.14	1%		Harmony	19.74	\$ 0.09	0.5%
	Mina	\$ 13.79	\$ 0.14	1%		North Harmony	20.2	\$ 0.04	0.2%
	Sherman	\$ 13.79	\$ 0.14	1%		Sherman	19.4	\$ (0.06)	-0.3%
2011-2012	Clymer	\$ 13.65	\$ (0.16)	-1%	2011-2012	Busti	19.46	\$ (0.09)	-0.5%
	French Creek	\$ 13.65	\$ (0.16)	-1%		Harmony	19.65	\$ (0.10)	-0.5%
	Mina	\$ 13.65	\$ (0.16)	-1%		North Harmony	20.16	\$ 0.11	0.5%
	Sherman	\$ 13.65	\$ (0.16)	-1%		Sherman	19.46	\$ (0.09)	-0.5%
2010-2011	Clymer	\$ 13.81	\$ (4.86)	-26%	2010-2011	Busti	19.55	\$ 0.17	0.9%
	French Creek	\$ 13.81	\$ (0.17)	-1%		Harmony	19.75	\$ 0.17	0.9%
	Mina	\$ 13.81	\$ (0.17)	-1%		North Harmony	20.05	\$ 0.67	3.5%
	Sherman	\$ 13.81	\$ (0.17)	-1%		Sherman	19.55	\$ 0.17	0.9%
2009-2010	Clymer	18.67	\$ 1.19	7%	2009-2010	Busti	19.38	\$ (0.73)	-3.6%
	French Creek	13.98	\$ (1.22)	-8%		Harmony	19.58	\$ (0.53)	-2.6%
	Mina	13.98	\$ (1.22)	-8%		North Harmony	19.38	\$ (3.09)	-13.8%
	Sherman	13.98	\$ (1.22)	-8%		Sherman	19.38	\$ (0.73)	-3.6%
2008-2009	Clymer	\$ 17.48	\$ 0.73	4%	2008-2009	Busti	20.11	\$ (0.79)	-3.8%
	French Creek	\$ 15.20	\$ 0.29	2%		Harmony	20.11	\$ (2.36)	-10.5%
	Mina	\$ 15.20	\$ 0.29	2%		North Harmony	22.47	\$ 1.57	7.5%
	Sherman	\$ 15.20	\$ 0.29	2%		Sherman	20.11	\$ (0.79)	-3.8%
2007-2008	Clymer	\$ 16.75	\$ 1.91	13%	2007-2008	Busti	20.90	\$ (1.49)	-6.7%
	French Creek	\$ 14.91	\$ 1.31	10%		Harmony	22.47	\$ 2.32	11.5%
	Mina	\$ 14.91	\$ 1.31	10%		North Harmony	20.90	\$ 1.75	9.1%
	Sherman	\$ 14.91	\$ 1.31	10%		Sherman	20.90	\$ 1.75	9.1%
2006-2007	Clymer	\$ 14.84	\$ 0.19	1%	2006-2007	Busti	22.39	\$ 2.95	15.2%
	French Creek	\$ 13.60	\$ (0.17)	-1%		Harmony	20.15	\$ 1.65	8.9%
	Mina	\$ 13.60	\$ (0.17)	-1%		North Harmony	19.15	\$ 0.65	3.5%
	Sherman	\$ 13.60	\$ (0.17)	-1%		Sherman	19.15	\$ 0.65	3.5%
2005-2006	Clymer	\$ 14.65			2005-2006	Busti	19.44		
	French Creek	\$ 13.77				Harmony	18.50		
	Mina	\$ 13.77				North Harmony	18.50		
	Sherman	\$ 13.77				Sherman	18.50		
Average Tax over 12 years		\$ 14.29	\$ (0.04)		Average Tax over 12 years		\$ 19.60	\$ (0.05)	
Dollar increase from 2005-2016	Clymer	\$ (1.11)			Dollar increase from 2005-2016	Busti	\$ (1.21)		
	French Creek	\$ (0.23)				Harmony	\$ (0.27)		
	Mina	\$ (0.23)				North Harmony	\$ (0.27)		
	Sherman	\$ (0.23)				Sherman	\$ (0.27)		

# APPENDIX

## G

Clymer and Panama

Financial Audits 2012-16

New York State Comptroller

OFFICE OF THE NEW YORK STATE COMPTROLLER



DIVISION OF LOCAL GOVERNMENT  
& SCHOOL ACCOUNTABILITY

# Clymer Central School District Financial Management

## Report of Examination

Period Covered:

July 1, 2012 – April 1, 2016

2016M-187



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## Division of Local Government and School Accountability

August 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Clymer Central School District, entitled Financial Management. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



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## Introduction

### Background

The Clymer Central School District (District) is located in the Towns of Clymer, French Creek, Mina and Sherman in Chautauqua County. The District is governed by the Board of Education (Board), which is composed of five elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the District under the Board's direction. The Board, Superintendent and Business Manager are responsible for the District's annual budget. The Business Manager is also responsible for maintaining the District's financial records.

The District operates one school with approximately 425 students and 100 employees. The District's budgeted appropriations for the 2015-16 fiscal year were \$10.2 million and were funded primarily with State aid and real property taxes.

### Objective

The objective of our audit was to review the District's financial management practices. Our audit addressed the following related question:

- Did the Board and District officials appropriately use unrestricted fund balance and maintain reserve funds at reasonable amounts?

### Scope and Methodology

We examined the financial management of the District for the period July 1, 2012 through April 1, 2016. We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

### Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials agreed with our recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective

action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

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## Financial Management

In preparing the budget, the Board and District officials should accurately estimate how much the District will likely spend, what it will receive in revenue (e.g., State aid) and how much fund balance will be available at the fiscal year-end to help fund the budget. Accurate budget estimates help ensure the tax levy is not greater than necessary. The Board and District officials should ensure the remaining amount of unrestricted fund balance does not exceed the amount allowed by law. New York State Real Property Tax Law currently limits unrestricted fund balance to no more than 4 percent of the subsequent year's budget. Any unrestricted fund balance over this percentage should be used to reduce the upcoming fiscal year's tax levy or to fund reserves. School districts are legally allowed to establish reserves and accumulate funds for certain future purposes (e.g., capital projects, retirement expenditures). District officials should plan for the funding and use of these reserves.

Although the District's budget estimates were reasonable, the Board and District officials allowed unrestricted fund balance to exceed the statutory limit for the past three fiscal years. As of June 30, 2015, unrestricted fund balance totaled \$1.4 million and was 14 percent<sup>1</sup> of the 2015-16 budgeted appropriations, exceeding the statutory limit by 10 percentage points. Furthermore, the District has two reserves totaling \$967,000 that may be overfunded. During fiscal years 2012-13 through 2014-15, District officials have increased the tax levy by an average of \$82,000, or 2 percent annually, and increased the tax levy 1.5 percent for 2015-16.

### Fund Balance

Fund balance represents the cumulative residual resources from prior years that can, and in some cases must, be used to lower property taxes for the ensuing fiscal year. During the budget process, the Board must estimate the amount of fund balance that can be applied as a financing source in the adopted budget.

The District's unrestricted fund balance annually exceeded the statutory limit of 4 percent of the subsequent year's budget by 4 to 9 percentage points (Figure 1). According to the Business Manager, the District appropriates fund balance as a financing source in the annual budget to limit the increase in the real property tax levy to 2 percent annually. District officials increased the tax levy by an average of \$82,000, or 2 percent annually, from 2012-13 through 2014-15 and increased the tax levy 1.5 percent for 2015-16. District officials and Board members stated that they were aware that unrestricted fund

<sup>1</sup> See Figure 2

balance exceeded the statutory limit and had planned to reduce it by funding reserves. However, the Board ultimately decided to retain unrestricted fund balance in excess of the statutory limit.

**Figure 1: Unrestricted Fund Balance at Year-End**

	2012-13	2013-14	2014-15
Beginning Fund Balance	\$2,489,596	\$2,321,749	\$2,506,776
Plus: Operating Surplus/(Deficit)	(\$167,847)	\$185,027	\$132,665
Less: Use of Reserves			\$99,025
Ending Fund Balance	\$2,321,749	\$2,506,776	\$2,540,416
Less: Appropriated Fund Balance	\$129,524	\$145,500	\$65,500
Less: Restricted Fund Balance (Reserves)	\$1,298,346	\$1,299,792	\$1,071,232
Less: Encumbrances	\$144,845	\$117,902	\$39,776
Unrestricted Fund Balance at Year-End	\$749,034	\$943,582	\$1,363,908
Ensuing Year's Budgeted Appropriations	\$9,750,795	\$10,024,268	\$10,196,794
Unrestricted Fund Balance as a Percentage of Ensuing Year's Appropriations	8%	9%	13% <sup>a</sup>

<sup>a</sup> A tax certiorari reserve was liquidated on June 6, 2015 when \$129,370 was transferred from this reserve to unrestricted fund balance in the general fund. District officials indicated they may need to reestablish the reserve depending on the outcome of an anticipated tax assessment grievance. If re-established, it would reduce the unrestricted fund balance from its current level.

In 2013-14 and 2014-15, District officials improperly accounted for two bond anticipation notes (BANs) and the corresponding expenditures in the general fund, rather than in the capital projects fund as required. We adjusted the balances in Figure 1 to the extent they were impacted by the misclassifications. The Business Manager indicated she would record adjusting journal entries in the accounting records to correct the errors.

The District appropriated an average of \$113,500 in fund balance as a financing source in the annual budgets for 2013-14 through 2015-16. This appropriation of fund balance reduced the level of reported unrestricted fund balance at the end of each fiscal year. However, the District did not use any of the appropriated fund balance for 2013-14 and 2014-15 to finance operations because the District realized operating surpluses in those fiscal years. In addition, we project the District will realize an operating surplus of approximately \$80,000 for 2015-16 and, therefore, will not use any of the \$65,500 of appropriated fund balance. When the unused appropriated fund balance is added back to unrestricted fund balance in the year in which it was appropriated, the recalculated unrestricted fund balance exceeded the statutory limit by 5 to 10 percentage points (Figure 2).

Figure 2: Recalculated Unrestricted Fund Balance at Year-End

	2012-13	2013-14	2014-15
Unrestricted Fund Balance at Year-End	\$749,034	\$943,582	\$1,363,908
Plus: Appropriated Fund Balance Not Used to Fund Ensuing Year's Budget	\$129,524	\$145,500	\$65,500
Recalculated Unrestricted Fund Balance at Year-End	\$878,558	\$1,089,082	\$1,429,408
Ensuing Year's Budgeted Appropriations	\$9,750,795	\$10,024,268	\$10,196,794
Unrestricted Fund Balance as a Percentage of Ensuing Year's Appropriations	9%	11%	14%

District officials have consistently underutilized fund balance as a financing source in annual budgets. As a result, the annual property tax levy may have been higher than necessary.

We compared budgeted revenues and appropriations against operating results for 2012-13 through 2014-15 and found budget estimates were reasonable. According to District officials, the operating surpluses resulted from various favorable factors, some of which were unplanned, such as a savings of approximately \$98,000 from advance bond refunding (2013 and 2015), unanticipated revenue of approximately \$100,000 for sharing of services with a neighboring school district (2015) and savings of \$100,000 in salaries (2014). In addition, the Business Manager stated she typically includes an additional \$40,000 of appropriations in the adopted budgets for unanticipated health insurance costs, but these additional appropriations were not needed.

## Reserve Funds

School districts are legally allowed to establish reserves and accumulate funds for certain future purposes (e.g., capital projects, retirement expenditures). Reserve money set aside must be used in compliance with statutory provisions that determine how reserves are established, funded, expended and discontinued. Generally, school districts are not limited in the levels they can maintain in reserves. However, funding reserves at greater than reasonable levels contributes to higher than necessary real property tax levies because excessive reserve balances are not used to fund operations.

The District had four reserves with reported balances totaling approximately \$1.1 million as of June 30, 2015. Two reserves totaling approximately \$967,000 may be overfunded.<sup>2</sup>

Retirement Contribution Reserve – General Municipal Law (GML) authorizes a school district to establish and fund such a reserve to pay

<sup>2</sup> The District's two other reserves were a capital reserve (\$79,022) and an unemployment insurance reserve (\$24,266).



employer retirement contributions to the New York State and Local Retirement System. As of June 30, 2015, the District's reserve balance was \$508,000, which represented approximately three times the District's three-year annual average cost of \$181,000 for retirement contributions. The Board's targeted funding levels or the conditions under which the Board intends to use or replenish the reserve are unclear; however, with a balance of three times the average annual cost, it appears overfunded. The Board has appropriated a portion of the reserve to fund retirement contributions, but the majority of these costs continue to be funded with current revenue sources.

Employee Benefit Accrued Liability Reserve (EBALR) – GML authorizes a school district to create this reserve to fund the cash payment of accrued and unused sick, vacation and certain other leave time owed to employees when they separate from school district employment. The balance in this reserve should not exceed the total liability associated with eligible employees.

District officials provided a 2014-15 schedule identifying the leave balances for employees entitled to a payout at retirement and recent retirement liabilities. We reviewed the schedule, employee contracts and collective bargaining agreements provided by District officials to determine the potential liability costs for the District. We calculated the potential liability to be approximately \$352,000. As of June 30, 2015, the EBALR had a balance of approximately \$459,000, which exceeded the amount necessary to pay employees for accrued and unused sick and vacation leave time at separation by approximately \$107,000 (30 percent).

The District adopted a reserve fund policy in 2011. The policy provides guidance on how to establish and maintain various reserves. However, the policy does not discuss targeted funding levels or conditions under which reserves are to be used or replenished.

Funding reserves at greater than reasonable levels contributes to real property tax levies that are higher than necessary because the excessive reserve balances are not being used to fund operations.

## **Recommendations**

The Board and District officials should:

1. Ensure that unrestricted fund balance is in compliance with the statutory limit and develop a plan to use the surplus funds as a financing source for:
  - Funding one-time expenditures;
  - Funding needed reserves; and

- 
- Reducing District property taxes.

2. Review all reserves at least annually to determine if the amounts are necessary and reasonable. Any excess funds should be transferred to unrestricted fund balance (where allowed by law) or to other reserves established and maintained in compliance with statutory directives.
3. Periodically review and update the written reserve fund policy to ensure it addresses targeted funding levels and conditions under which reserves will be used or replenished.

The Business Manager should:

4. Account for BANs and the related purchases in the capital projects fund.

Annette Rhebergen  
Business Official

Brynne Hinsdale  
Director of Technology



Emily Harvey  
Director of Instruction

Kristin Irwin  
District Clerk

Clymer Central School District—\$672 E. Main St. Clymer, NY 14724

Phone (716) 355-4444—Fax (716) 355-4448

Bert Lictus, Superintendent

July 28, 2016

Jeffrey D. Mazula, Chief Examiner  
Office of the State Comptroller  
295 Main Street, Suite 1032  
Buffalo, NY 14203-2510

Dear Mr. Mazula,

On behalf of the Clymer Central School District, I would like to thank your office for the assistance we received from your staff in the assessment of our financial management practices regarding Fund Balance and Reserve Funds.

The District is in agreement with the recommendations in this report and the Board of Education and administration will review the recommendations of the Report of Examination for the period of July 1, 2012-April 1, 2016 and formulate a corrective action plan to improve current financial practices. After reviewing the recommendations, the district's response to the recommendations are as follows:

**Fund Balance:**

The District understands the statutory limitations on fund balance and is aware that the fund balance is in excess, however, due to the volatility of state aid since the inception of the Gap Elimination Adjustment introduced in 2010 and the tax cap legislation, the district was motivated to protect the district financially in anticipation of survival in the future.

**Reserves:**

The District will review the current reserve policies and assess the status of all reserves for reasonableness.

**BANS:**

The Business Manager will make the necessary corrections and account for future borrowings in the capital fund.



We would like to thank you for the opportunity to respond to your report.

Sincerely,

Bert Lictus  
Superintendent

cc: Annette Rhebergen, School Business Official  
Michael Schenck, BOE President

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## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials and Board members and reviewed policies and procedures to gain an understanding of the District's financial management practices.
- We reviewed Board minutes and the audited financial statements.
- We reviewed the results of operations and analyzed changes in fund balance for the general fund for the period July 1, 2012 through June 30, 2015. We also projected balances through June 30, 2016.
- We calculated unrestricted fund balance as a percentage of the next year's appropriations to determine if amounts were in compliance with statute.
- We calculated the annual change in the real property tax levy for fiscal years 2012-13 through 2015-16.
- We reviewed the District's accounting for BANs and the related purchases to determine the impact of any misclassifications on operating results and unrestricted fund balance.
- We compared budgets with actual operating results for the period July 1, 2012 through June 30, 2015 to determine if the budget assumptions were reasonable and analyzed reasons for significant budget variances. We also reviewed the adopted 2015-16 budget.
- We assessed the reasonableness of reserve balances and reviewed general ledger reserve activity for the period July 1, 2013 through February 29, 2016.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

OFFICE OF THE NEW YORK STATE COMPTROLLER



DIVISION OF LOCAL GOVERNMENT  
& SCHOOL ACCOUNTABILITY

# Panama Central School District Financial Management

## Report of Examination

Period Covered:

July 1, 2012 – July 19, 2016

2016M-271



Thomas P. DiNapoli

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## Introduction

### Background

The Panama Central School District (District) is located in the Towns of Busti, Harmony, North Harmony and Sherman in Chautauqua County. The District is governed by the Board of Education (Board), which is composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction. The Board, Superintendent and Business Official are responsible for the District's annual budget. The Business Official is also responsible for the District's financial records and reports.

The District operates one school with approximately 500 students and 110 employees. The District's budgeted appropriations for the 2015-16 fiscal year were \$12.8 million, which were funded primarily with State aid, real property taxes and grants.

### Objective

The objective of our audit was to review the District's financial management practices. Our audit addressed the following related question:

- Did the Board and District officials effectively manage the District's financial condition by ensuring that budget estimates and fund balances are reasonable?

### Scope and Methodology

We examined the financial management of the District for the period July 1, 2012 through July 19, 2016.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

### Comments of District Officials and Corrective Action

The results of our audit and recommendation have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our recommendation and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the

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## State of New York Office of the State Comptroller

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### Division of Local Government and School Accountability

December 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Panama Central School District, entitled Financial Management. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendation are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## Financial Management

The Board, Superintendent and Business Official are responsible for adopting realistic budgets and accurately estimating the amount of fund balance that can be applied as a financing source in the adopted budget. Fund balance represents the cumulative residual resources from prior years that can, and in some cases must, be used to lower property taxes for the subsequent fiscal year. District officials should ensure unrestricted fund balance does not exceed the amount allowed by law. New York State Real Property Tax Law currently limits unrestricted fund balance to no more than 4 percent of the subsequent year's budget. Any unrestricted fund balance over this percentage should be used to reduce the upcoming fiscal year's tax levy or to fund reserves. Districts are legally allowed to establish reserves and accumulate funds for certain future purposes (for example, capital projects or retirement expenditures).

The District's "Maintenance of Fund Balance" policy states, "In order to support normal operating costs and provide fiscal stability for the District, the Board of Education will ... strive to ensure that the unassigned fund balance does not exceed 4% of the current year's budgeted expenditures."

The Board and District officials retained excessive levels of fund balance above the statutory limit. From 2012-13 through 2014-15, unrestricted fund balance at fiscal year-end exceeded the statutory limit by 12 to 13 percentage points (Figure 1). The District's external auditors recommended each year that the District reduce the fund balance levels to comply with the statutory limit, yet the District did not take corrective action.

Figure 1: Unrestricted Fund Balance at Year-End <sup>a</sup>

	2012-13	2013-14	2014-15
Beginning Fund Balance	\$4,403,863	\$3,968,874	\$3,712,563
Plus: Operating Surplus/(Deficit)	(\$384,989)	(\$116,411)	(\$193,118)
Less: Use of Reserves	(\$50,000)	( \$139,900)	(\$272,723)
Ending Fund Balance	\$3,968,874	\$3,712,563	\$3,246,722
Less: Appropriated Fund Balance	\$719,814	\$536,675	\$188,750
Less: Restricted Fund Balance (Reserves)	\$1,281,284	\$1,141,384	\$868,612
Less: Encumbrances	\$50	\$50	\$0
Unrestricted Fund Balance at Year-End	\$1,967,726	\$2,034,454	\$2,189,360
Subsequent Year's Budgeted Appropriations	\$12,198,067	\$12,489,356	\$12,758,023
Unrestricted Fund Balance as a Percentage of Subsequent Year's Appropriations	16%	16%	17%

<sup>a</sup> District officials improperly accounted for bond proceeds and the use of reserve funds during this three-year period, but subsequently realized the misclassifications and planned to correct the errors. We adjusted the balances in Figure 1 to the extent the balances were impacted by the misclassifications.

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Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.



\$5 million penalty on the District (to be paid in 10 equal installments of approximately \$491,000) for failure to file two required final cost reports after the completion of a building project. To offset the penalty, the District has received special State aid totaling \$2 million (\$500,000 in fiscal years 2013-14 through 2015-16 and notification to receive the same for 2016-17). This funding is approved annually during the State budget process but is not guaranteed.

#### **Recommendation**

The Board and District officials should:

1. Ensure that unrestricted fund balance complies with the statutory limit and develop a plan to use the surplus funds to benefit residents. These uses can include, but are not limited to:
  - Funding one-time expenditures;
  - Funding needed reserves; and
  - Reducing District property taxes.

From 2013-14 through 2015-16, the District appropriated \$1.4 million in fund balance as a financing source in the annual budgets. This appropriation of fund balance reduced the level of reported unrestricted fund balance at the end of each fiscal year. However, the District only spent approximately \$309,000 of the appropriated fund balance to finance operations during 2013-14 and 2014-15, and we estimate that the District will realize an operating surplus of approximately \$337,000 for 2015-16 and, therefore, will not use any of the \$188,750 of fund balance it appropriated for the 2015-16 budget. Therefore, the District will only use approximately 21 percent of the total appropriated fund balance during these years.

When the unused appropriated fund balance is added back to unrestricted fund balance in the year in which it was appropriated, the recalculated unrestricted fund balance exceeded the statutory limit by 15 to 17 percentage points.

**Figure 2: Recalculated Unrestricted Fund Balance at Year-End**

	2012-13	2013-14	2014-15
Unrestricted Fund Balance at Year-End	\$1,967,726	\$2,034,454	\$2,189,360
Plus: Appropriated Fund Balance Not Used to Fund Subsequent Year's Budget	\$603,403	\$343,557	\$188,750
Recalculated Unrestricted Fund Balance at Year-End	\$2,571,129	\$2,378,011	\$2,378,110
Subsequent Year's Budgeted Appropriations	\$12,198,067	\$12,489,356	\$12,758,023
Unrestricted Fund Balance as a Percentage of Subsequent Year's Appropriations	21%	19%	19%

We compared budgeted revenues and appropriations against operating results for 2012-13 through 2014-15 and found budget estimates were reasonable. However, as noted above, because the entire amount of the appropriated fund balances<sup>1</sup> were not used, the District has effectively allowed unrestricted fund balance to remain excessive. As a result, real property taxes levied were greater than necessary to fund operations. Although the Board and District officials did not increase the tax levy from 2012-13 through 2014-15, they could have reduced the levy if they had used the unrestricted fund balance that exceeded the statutory limit.

District officials and Board members stated they were aware that unrestricted fund balance exceeded the statutory limit and indicated concern with the excessive level of fund balance. However, they also indicated they are retaining much of the unrestricted fund balance due to uncertainties surrounding a \$500,000 penalty deducted annually from State aid. The New York State Education Department imposed a

<sup>1</sup> For 2016-17 the planned deficit is \$213,913. The Business Official indicated that this amount is equal to the anticipated appropriation that was added to the budget for the purchase of buses.

Emily Harvey  
Director of Instruction

Brynn Hinsdale  
Director of Technology

## Panama Central School

41 NORTH STREET  
PANAMA, NEW YORK 14767  
Phone 716-782-2455 Fax 716-782-4674  
www.pacent.org

Bert Licus  
Superintendent

Amanda Kolstee  
District Treasurer

Genevieve Jordan  
District Clerk

November 16, 2016

Jeffrey D. Mazula, Chief Examiner  
Office of the State Comptroller  
295 Main Street, Suite 1032  
Buffalo, NY 14203-2510

Dear Mr. Mazula,

On behalf of the Panama Central School District, I would like to thank the Office of the State Comptroller for the assistance received during the review of our fund balance and reserve funds.

The District is in agreement with the recommendations provided in this report. The Board of Education and Administration will review the recommendations of the Report of Examination for the period of July 1, 2012 – July 19, 2016 and prepare a corrective action plan that will improve the current financial practices of Panama Central School District.

After reviewing the recommendations, the District's response to the recommendations are as follows:

#### Fund Balance:

The District understands the statutory limitations on fund balance and is aware that the fund balance is in excess. Since the Gap Elimination Adjustment was introduced in 2010 and the Tax Cap legislation, the District was motivated to protect the District's financial future.

The Panama Central School District is also subject to a \$4.9 million penalty that was imposed by The New York State Education Department for the failure to submit a final cost report at the conclusion of building projects completed in 2002 and 2005. Uncertainty of take back provisions has created an atmosphere causing the District to maintain an amount in excess of 4%. The District will make every effort to be compliant.

"Panama Central School . . . where we learn and grow together through shared effort and support."

---

Thank you for the opportunity to respond to the Report of Examination for the period of July 1, 2012 – July 19, 2016.

Sincerely,

Bert Lickus  
Superintendent

cc: Amanda Kolstee, District Treasurer  
Donald Butler, Board of Education President

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials and reviewed policies and procedures to gain an understanding of the District's financial management practices.
- We reviewed the results of operations and analyzed changes in fund balance for the general fund for the period July 1, 2012 through June 30, 2015. We projected results of operations through June 30, 2016.
- We reviewed journal entries and general ledger balances to determine if recorded balances were supported and accurately reported and the impact of any misclassifications on operating results and unrestricted fund balance.
- We reviewed the appropriation of reserves and fund balance for the period July 1, 2012 through June 30, 2016.
- We compared the adopted budgets, including any subsequent modifications, with actual operating results for the period July 1, 2012 through June 30, 2015 to assess if the budget assumptions were reasonable. We also reviewed the adopted budget for 2015-16.
- We reviewed tax levy and budget documents to determine the changes in the tax levy for the 2012-13 through 2015-16 fiscal years.

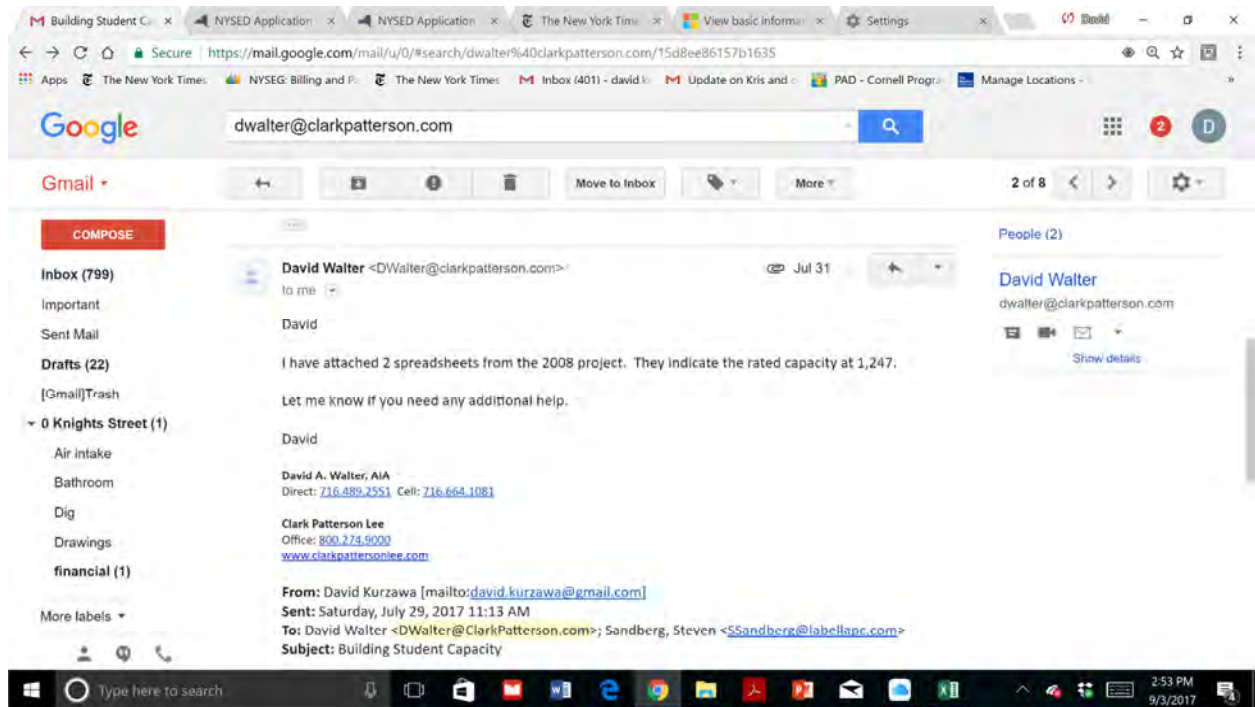
We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

# APPENDIX

## H

Architects' Letters and Worksheets  
for Clymer and Panama Student Capacity





Additions and Alterations		SED Cost Index: May '09					
Panama Central Schools		RCF: 1.0 (Chautauqua County)			Construction Index	Incidental Index	
Panama, New York				PreK thru 6	\$9,282	\$1,856.00	
06.19.09				7 thru 9			
				7 thru 12	\$13,923	\$3,481.00	
NYSED State Aid Summary : Four classrooms				Spec Ed	\$27,846	\$6,962.00	
PROJECT:		K-12 Add's & Alts					
SED#							
SED Project Manager:		Ms. Maureen Lavarre					
		Capacity/	SED	INDEX			
		BAU's	Construction	Incidental	Construction Cap	Incidental Cap	Total Cap
ALTERATIONS:	Pre-k to 6	594	\$9,282	\$1,856.00	\$5,513,508	\$1,102,464.00	\$6,615,972
	Grade 7-12	452	\$13,923	\$3,481	\$6,293,196	\$1,573,412	\$7,866,608
	Spec. Ed	57	\$27,846	\$6,962	\$1,587,222	\$396,834	\$1,984,056
			Sub-total:		\$13,393,926	\$3,072,710	\$16,466,636
ADDITIONS:	Grade 7-12	144	\$13,923	\$3,481	\$2,004,912	\$501,264	\$2,506,176
	Spec. Ed	0	\$27,846	\$6,962	\$0	\$0	\$0
			Sub-total:		\$2,004,912	\$501,264	\$2,506,176
Total Capacity:		1247					
GRAND TOTALS (ADDITIONS / ALTERATIONS):					\$15,398,838	\$3,573,974	\$18,972,812

August 1, 2017

David F. Kurzawa  
Learning Design Assocs., Inc.  
12765 Beach Avenue  
Silver Creek, NY 14136

**RE: Clymer-Panama Feasibility Study, Capacity**

Dear Dave:

As per your request, we have calculated the Rated Capacity (State-Rated Capacity) for the Clymer Central School building. This is also referred to as Building Aid Units (BAU) and is how NYS Building Aid is calculated.

**Elementary Classrooms**

(Grades K-6)

27 BAU's / 770 SF Classroom or 900 SF Kindergarten

2 Kindergartens	2 x 27	54
12 Classrooms	12 x 27	<u>324</u>
Total ES Capacity		378

**Special Education Classroom**

3 SE Classrooms	3 x 12	<u>36</u>
Total SE Capacity		36

**High School Classrooms**

(Grades 7-12)

Teaching Station Method (used for Junior/Senior High Schools having 25 or fewer teaching stations)

Teaching Stations:

English	2
Social Studies	2
Math	2
Language	2
Health	1
General Science	<u>1</u>
Total TS	10
Total HS Capacity	10 x 33 = 330

Relationships. Resources. Results.

**Elementary 378**

**Special Education 36**



**Total Rated Capacity**

Elementary	378
Special Education	36
High School	<u>330</u>
Total	744

Please let me know if this information is satisfactory. I will be pleased to answer any questions or concerns you may have.

LABELLA ASSOCIATES, D.P.C

# APPENDIX

## I

Clymer and Panama Five Year Plan  
and Building Condition Survey



**Clymer Central School**  
CLYMER, NEW YORK

**DRAFT**

**FIVE-YEAR CAPITAL FACILITIES PLAN**

2016-2020



STEVEN A. SANDBERG, R.A.  
RONALD I. KESSLER, R.A.

ASSOCIATES  
DAVID N. MISENHEIMER, R.A.  
EDMUND M. SCHÖBER

November 15, 2016

Mr. Bert Lictus, Superintendent  
Clymer Central School  
8672 East Main Street  
Clymer, New York 14724

RE: FIVE-YEAR CAPITAL FACILITIES PLAN  
**Building Condition Survey 2016-2020**  
**Clymer Central School**  
CLYMER, NEW YORK  
SK Project No. 15-119

Dear Bert:

Attached, please find one copy of the DRAFT "Five-Year Capital Facilities Plan" for the District.

For purposes of this report, all costs are represented in 2016 construction dollars and no incidental costs have been included. These "soft costs" will vary greatly depending on the size and complexity of any future project's scope. (Construction costs should be increased by 3% annually).

After you've had the opportunity to review the Draft, I'd like to schedule a meeting to discuss any required changes. In light of the on-going Consolidation Study, we will be pleased to address any related improvements as a part of this Facilities Plan.

Respectfully submitted,

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FIVE-YEAR CAPITAL FACILITIES PLAN  
**Clymer Central School**  
CLYMER, NEW YORK

**EXECUTIVE SUMMARY**

Sandberg Kessler Architecture, PC was retained by the Clymer Central School District Board of Education in May of 2015 to prepare a Five-Year Capital Facilities Plan.

The Plan consists of the following facilities:

- I. Main Building
- II. Bus Garage
- III. Concession Stand
- IV. Equipment Storage Building

The first section (Executive Summary) of this report will include a brief narrative of the general condition and improvement goals for each facility.

The following section includes a prioritized list of scope items with associated replacement/upgrade costs for each building. This list references the Building condition Survey item numbers and the anticipated scope items are then subdivided into the following categories:

- Site
- Exterior Building
- Interior Building
- Program Enhancement
- Handicapped Accessibility
- Electrical
- Plumbing
- Mechanical

Lastly, the appendices include: Overall Site and Floor Plans depicting current space use, Building Inventory forms and the Building Condition Inventory Forms.

The facilities on the Clymer Campus were assessed by the Architectural / Engineering Design Team with the help of the District's Administrative Staff and Building and Grounds personnel.

- Bert Lictus, Superintendent
- Mark Peters, Supt. of Buildings and Grounds
- Steve Sandberg, R.A., Sandberg Kessler Architecture
- Brian O'Connor, QCxP, Karpinski Engineering

Upon analyzing the existing structures, the A/E team drew upon its own knowledge of the buildings, culminating from over thirteen years of experience as well as several past executed capital projects. Other resources which were used to comprise the information in this report include:

- 2015 Building Conditions Survey Report
- Fire Safety Inspection Report
- AHERA Plan six Months Asbestos Inspection (8/18/15)
- Annual Visual Inspection Reports (2014)
- Public School fire Safety Reports (2015)
- Elevator Inspection Report

## **I. Main Building**

### **A. Site**

The appearance of the grounds is satisfactory but some of the asphalt paving and concrete sidewalks are nearing the end of their useful life and need resurfacing or replacement. Prior to milling and resurfacing of the parking lots/drives, the gravel base must be tested. The original (1935) front entrance steps are deteriorated and should be replaced to match the adjacent handicapped access ramp.

There are site drainage problems that should be addressed by video scoping catch basins, drywells and storm lines – including the main discharge line under Route 474 and the adjacent farm implements store. All of the above should be examined for cleaning, obstructions or collapse. An infiltrator system may be beneficial for the area adjacent to the Tennis Courts. The areaway adjacent to the Kitchen is deteriorating and not draining well. Drains should be video scoped and plans prepared for reconstruction – including ventilation issues with adjacent spaces. Drainage issues on Freeman Street, due to the lack of curbing and public storm sewers, have been addressed by the School. We are not aware of any plans the State has for the reconstruction of curbs and sidewalks at Route 474 (East Main Street). Deterioration here is a perennial problem and not eligible for NYSED Building Aid.

### **B. Building**

The existing building has been updated in 2000, 2003, 2008 and 2012. Due to three health/safety and structural issues, and based on SED requirements for the 2015 Building Condition Survey, the building received an overall “Unsatisfactory” building rating. These issues are:

- Moisture penetration into exterior CMU walls (2003 Addition)
- Exhaust air problems in the Kitchen and Dishwashing Room
- Lack of Carbon Monoxide detection system in Kitchen and adjacent areas

The Kitchen exhaust and CO detector scope can be resolved for approximately \$15,000. The moisture penetration issue seems to be localized at this point. However, the District should investigate this thoroughly, remediate the immediate problem at hand and reconsider the policy that existed when concrete masonry units (CMU) were selected for the building's exterior walls for the 2005 Addition. That is, a clear, penetrating sealant should be applied to the CMU walls (est. cost \$151,000) and a maintenance regimen should be considered for all exterior masonry surfaces. These three issues having been addressed, the Main Building will no longer be classified as “Unsatisfactory”.

As pointed out by the Superintendent of Buildings & Grounds, the roof on the 2003 Addition is nearing the end of its fifteen-year warranty (2017). The amount of \$708,000 has been estimated for replacing this EPDM roof with a mineral-surface, modified bitumen roof to match the other roofs. Other types of roofing could also be considered. Another issue that should be considered are the deteriorating steel lintels over windows in the 1935, 1949, 1960 and 1969 areas of the Main Building. Apparently these were not addressed when the new windows were installed in 2000. These should be examined and repaired or replaced as required. In addition, there is some masonry restoration that should be addressed, e.g. brick joints and precast Litholite ® trim.

Clymer Central and neighboring Panama Central School are commencing a Consolidation Study. It is currently envisioned that any consolidated district would use both buildings. For this reason, it's difficult to include specific Program Space Enhancements in this Five-Year Plan. The Plan can be updated and the revised Executive Summary submitted with a future Application for Approval of Final Plans and Specifications of any capital improvements project that may be the result of the Consolidation Study. Areas that are deficient, and have been discussed for several years are:

- Science Classrooms
- Boys' and Girls' Toilet Rooms (1935, 11949)
- Kitchen/Cafeteria

Most other areas have been addressed in one of the more recent capital projects; but will need to be re-visited after the grade levels of each building are confirmed.

## **II. Bus Garage**

The existing Bus Garage was constructed of masonry in 1949. It was expanded in 2003 to add four bus storage bays. The roof over the original building was replaced in 2012 along with improved ventilation for the 2003 Addition. The main deficiency is that the original bus storage bays do not meet the requirements of new bus dimensions. The District has replaced the overhead doors with new exterior-mounted coiling doors. Only two doors remain to be replaced.

Mechanical/Electrical items that need to be addressed are:

- Replace lighting in original storage bays and maintenance bays
- Install Carbon Monoxide detection system at storage bays

The lack of the CO detection system requires that the overall building rating be listed as "unsatisfactory". The cost to correct this is approximately \$6,000.

## **III. Concession Stand**

The Concession Stand was constructed in 1983. It is a wood-framed construction and has a press box above with wood exterior steps for access. Vinyl siding was installed on the exterior in 2009. The overall building is satisfactory for its use with the exception of handicapped accessibility.

## **IV. Equipment Storage Building**

The Equipment Storage Building is used primarily for seasonal maintenance equipment storage. It was erected in approximately 1973. It is a wood-pole building with metal siding and metal roof. No work has been done to this building since its erection except a new door to the exterior was added in 2010. Some components that will need to be addressed are as follows:

- Roof replacement
- Siding replacement
- Overhead door replacement





Bldg.	Item No.	Item	Description	Probable Cost	Comments	BCS Item No.	Priority
<b>CLYMER CENTRAL SCHOOL, MAIN BUILDING (8672 East Main Street, 108,530 Sq. Ft.) 1932</b>							
<b>A. SITE</b>							
MB	1	Site	Clean existing catch basins and drywells at East Driveway	\$ 36,000	Further investigation and testing is necessary	44	1
MB	2	Site	Problems exist with public stormwater disposal system	NA	NA	46	2
MB	3	Site	Clean existing infiltration basins/chambers	\$ 36,000	Further investigation is recommended	47	1
MB	4	Site	Mill and resurface asphalt pavement (2002)	\$ 352,000	Testing of existing granular subbase is required	53	2
MB	5	Site	Replace selected deteriorated walks and curbs (2002)	\$ 46,000	Adjacent public sidewalks and curbs are deteriorated	54	2
MB	6	Site	Resurface and restripe synthetic surface track	\$ 50,000	NA	56	2
<b>B. BUILDING EXTERIOR</b>							
MB	1	BE	Frost walls at entrance door concrete slabs	NA	Investigate for heaving problems	59	1
MB	2	BE	Apply clear sealant on exterior CMU walls	\$ 151,000	Investigate for additional areas of moisture penetration	61	1
MB	3	BE	Replace original front, exterior steps	\$ 10,000	Match into adjacent handicapped-access ramp	65	1
MB	4	BE	Replace EPDM roof (2002) with Modified Bitumen Roof	\$ 708,000	Roof Warranty expires in 2017	68	1
<b>C. BUILDING INTERIOR</b>							
MB	1	BI	Remediate cracks in slabs-on-grade	NA	Investigate settlement cracking, interior finishes also impacted	60	1
MB	2	BI	Replace carpeting in Libraries (2) and Administrative Offices	\$ 22,000	NA	71	1
MB	3	BI	Abate VAT in Science Labs (2) and replace with new VCT	\$ 25,000	Consider replacing science casegoods and equipment at same time	72	1
MB	4	BI	Replace porcelain tile floor and base in selected areas	\$ 10,000	Investigate and remediate cracks at same time	73	1
MB	5	BI	Sand, refinish and re-stripe gymnasium floor	\$ 39,000	NA	74	1
<b>D. PROGRAM ENHANCEMENTS</b>							
MB	1	PE	None Identified				
<b>E. HANDICAPPED ACCESSIBILITY</b>							
MB	1	HA	None Required				

Bldg	Item No.	Item	Description	Probable Cost	Comments	BCS Item No.	Priority
<b>F. ELECTRICAL SYSTEMS</b>							
MB	1	ES	Replace existing fluorescent lighting in Gym/Performance Center with LED Lighting	\$ 50,000	Includes installation of occupancy motion sensors	81	1
MB	2	ES	Install Carbon Monoxide detection system in Kitchen and adjacent areas.	\$ 5,000		97	1
<b>G. PLUMBING SYSTEMS</b>							
MB	1	PS	Remediate non-functional floor drains	\$ 15,000	Investigate, beforehand, all non-functional floor drains	85	1
MB	2	PS	Replace heat exchangers	\$ 20,000	NA	86	1
MB	3	PS	Replace and reconfigure four, original restrooms	\$ 136,000	Cost includes new walls, finishes, toilet compartments and accessories	87	1
<b>H. MECHANICAL SYSTEMS</b>							
MB	1	MS	Test boiler tubes				
MB	2	MS	Replace rooftop HVAC Unit at Administrative Office	\$ 45,000	Current unit is obsolete	89	1
MB	3	MS	Upgrade exhaust system in Kitchen and Dishwashing Room	\$ 10,000	NA		
MB	4	MS	Replace temperature control system to provide demand-control ventilation, Replace any remaining pneumatic control systems	\$ 300,000		94	1
						95	2
<b>GRAND TOTAL - MAIN BUILDING</b>				<b>\$ 2,066,000</b>			

Bldg.	Item No.	Item	Description	Probable Cost	Comments	BSI Item No.	Priority
BUS GARAGE (584 Freeman Street, 10,000 Sq. Ft.) 1949							
A. SITE							
Bus	1	Site	NA				
B. BUILDING EXTERIOR							
Bus	1	BE	Replace overhead doors with exterior-mounted coiling doors	\$ 23,000	Exterior jamb-mounted doors provide additional clearance at front/rear of busses	64	1
C. BUILDING INTERIOR							
Bus	1	BI	NA				
D. PROGRAM ENHANCEMENTS							
Bus	1	PE	NA				
E. HANDICAPPED ACCESSIBILITY							
Bus	1	HA	NA				
F. ELECTRICAL SYSTEMS							
Bus	1	ES	Replace lighting in Maintenance and original Bus Storage bays	\$ 15,000		81	1
Bus	2	ES	Install Carbon Monoxide detection system at Bus Storage bays	\$ 6,000		97	1
G. PLUMBING SYSTEMS							
Bus	1	PS	NA				
H. MECHANICAL SYSTEMS							
Bus	1	MS	Add boiler and in-floor radiant heating in Maintenance Bay	\$ 36,000	Includes removal/replacement of existing concrete floor		
GRAND TOTAL - BUS GARAGE				\$ 80,000.00			
Main Building				\$ 2,066,000.0			
Bus Garage				\$ 80,000.0			
GRAND TOTAL - ALL BUILDINGS				\$ 2,146,000			



**Clymer Central School District**  
**Five-Year Capital Facilities Plan**

**BUILDING INVENTORY FORM**

**Building Name** Clymer Central School

**BED Codes Number** 06-07-01-04-0-002

**Address** 8672 East Main Street, Clymer, New York 14724

**Use** K - 12 **Current enrollment** 496

**Total square footage** 128,836 s.f.

**Ownership:** ☒ Owned ☐ Operated Leased  
(CIRCLE ONE)

**Building Condition Survey Rating:** Excellent Good Satisfactory ☒ UnSatisfactory  
(CIRCLE ONE)

**Building Age:** 81 years old

	Construction Year	Square Footage
Original Building	1935	28,550 s.f.
Addition #1	1949	18,270 s.f. Classroom
Addition #2	1960	17,400 s.f. Classroom/Gym
Addition #3	1969	13,620 s.f. Classroom
Addition #4	2000	5,000 s.f. Maint/Boiler House
Addition #5	2003	45,996 s.f. Classroom/Gym/Aud
Addition #6		
Addition #7		
Addition #8		
Addition #9		
Addition #10		

**Heating System Energy Source:** Electric Geothermal ☒ Natural Gas Oil Propane  
(CIRCLE ONE)

**Energy Consumption:** 7,148.5 dth

**Probable Useful Life of Building:** 50+ **Estimated Replacement Value** \$20,640,000

**Building Facility Report Card Attached:** Y ☒ N  
(CIRCLE ONE)

**Clymer Central School District**  
**Five-Year Capital Facilities Plan**

**BUILDING INVENTORY FORM**

**Building Name** Clymer Bus Garage

**BED Codes Number** 06-07-01-04-5-005

**Address** 8672 East Main Street, Clymer, New York 14724

**Use** Bus Garage **Current enrollment** N/A

**Total square footage** 10,000 s.f.

**Ownership:** ☒ Owned ☐ Operated Leased  
(CIRCLE ONE)

**Building Condition Survey Rating:** Excellent Good Satisfactory ☒ UnSatisfactory  
(CIRCLE ONE)

**Building Age:** 67 years old

	Construction Year	Square Footage
Original Building	<u>1949</u>	<u>6,600 s.f.</u>
Addition #1	<u>2003</u>	<u>3,400 s.f.</u>
Addition #2	<u>                    </u>	<u>                    </u>
Addition #3	<u>                    </u>	<u>                    </u>
Addition #4	<u>                    </u>	<u>                    </u>
Addition #5	<u>                    </u>	<u>                    </u>
Addition #6	<u>                    </u>	<u>                    </u>
Addition #7	<u>                    </u>	<u>                    </u>
Addition #8	<u>                    </u>	<u>                    </u>
Addition #9	<u>                    </u>	<u>                    </u>
Addition #10	<u>                    </u>	<u>                    </u>

**Heating System Energy Source:** Electric Geothermal ☒ Natural Gas Oil Propane  
(CIRCLE ONE)

**Energy Consumption:** 6,286 ccf

**Probable Useful Life of Building:** 50+ **Estimated Replacement Value** \$1,039,000

**Building Facility Report Card Attached:** Y ☒ N  
(CIRCLE ONE)

**Clymer Central School District**  
**Five-Year Capital Facilities Plan**

**BUILDING INVENTORY FORM**

**Building Name** Concession Stand

**BED Codes Number** 06-07-01-04-7-006

**Address** 8672 East Main Street, Clymer, New York 14724

**Use** Concession Stand **Current enrollment** N/A

**Total square footage** 430 s.f.

**Ownership:** ☒ Owned ☐ Operated ☐ Leased  
(CIRCLE ONE)

**Building Condition Survey Rating:** Excellent ☐ Good ☒ Satisfactory ☐ Unsatisfactory  
(CIRCLE ONE)

**Building Age:** 33 years old

	Construction Year	Square Footage
Original Building	<u>1983</u>	<u>430 s.f.</u>
Addition #1	<u></u>	<u></u>
Addition #2	<u></u>	<u></u>
Addition #3	<u></u>	<u></u>
Addition #4	<u></u>	<u></u>
Addition #5	<u></u>	<u></u>
Addition #6	<u></u>	<u></u>
Addition #7	<u></u>	<u></u>
Addition #8	<u></u>	<u></u>
Addition #9	<u></u>	<u></u>
Addition #10	<u></u>	<u></u>

**Heating System Energy Source:** Electric ☐ Geothermal ☐ Natural Gas ☐ Oil ☐ Propane  
(CIRCLE ONE) ☒ NA

**Energy Consumption:** NA

**Probable Useful Life of Building:** 15+ **Estimated Replacement Value** \$16,700

**Building Facility Report Card Attached:** Y ☒ N  
(CIRCLE ONE)

**Clymer Central School District**  
**Five-Year Capital Facilities Plan**

**BUILDING INVENTORY FORM**

**Building Name** Equipment Storage Building

**BED Codes Number** 06-07-01-04-2-008

**Address** 8672 East Main Street, Clymer, New York 14724

**Use** Equipment Storage **Current enrollment** N/A

**Total square footage** 860 s.f.

**Ownership:** ☒ Owned ☐ Operated Leased  
(CIRCLE ONE)

**Building Condition Survey Rating:** Excellent Good ☒ Satisfactory Unsatisfactory  
(CIRCLE ONE)

**Building Age:** 43 years old

	Construction Year	Square Footage
Original Building	<u>1973</u>	<u>860 s.f.</u>
Addition #1	<u>                    </u>	<u>                    </u>
Addition #2	<u>                    </u>	<u>                    </u>
Addition #3	<u>                    </u>	<u>                    </u>
Addition #4	<u>                    </u>	<u>                    </u>
Addition #5	<u>                    </u>	<u>                    </u>
Addition #6	<u>                    </u>	<u>                    </u>
Addition #7	<u>                    </u>	<u>                    </u>
Addition #8	<u>                    </u>	<u>                    </u>
Addition #9	<u>                    </u>	<u>                    </u>
Addition #10	<u>                    </u>	<u>                    </u>

**Heating System Energy Source:** Electric Geothermal Natural Gas Oil Propane  
(CIRCLE ONE) ☒ NA

**Energy Consumption:** NA

**Probable Useful Life of Building:** 10+ **Estimated Replacement Value** \$33,100

**Building Facility Report Card Attached:** Y ☒ N  
(CIRCLE ONE)

**PANAMA CENTRAL SCHOOL DISTRICT**  
**2015**  
**FIVE YEAR PLAN AND BUILDING CONDITION SURVEY**  
**SCOPE OF WORK**

**CPL 02416.09**

**February 24, 2016**





2015 FIVE YEAR PLAN & SCOPE OF WORK

Item #	Description	Construction Cost							Construction Cost w/Contingency & Incidentals (30%)	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		(1 to 5)
<b>MAIN BUILDING</b>											
<b>SITEWORK</b>											
MS-1	Reconstruct front parking lot and install underdrains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000	\$ 845,000		3
MS-2	Reconstruct bus loop and entrance drives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000	\$ 292,500		3
MS-3	Install new playground equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 78,000		4
MS-4	Install new concrete steps from middle parking lot to lower parking lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 45,500		3
MS-5	Improve playground surface	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 32,500		3
MS-6	Refurbish or drill new gas well	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 390,000		3
MS-7	Extend water service to concession stand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 130,000		5
MS-8	Reconstruct former tennis court parking lot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000	\$ 175,500		5
MS-9	Install new asphalt on road to playfields	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,000	\$ 185,000	\$ 240,500		5
MS-10	Re-grade grass area at playground and install new catch basins and larger pipe to the 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 65,000		2

Item #	Description	Construction Cost							Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		(1 to 5)
MS-12	Install new drainage at north end of practice field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 84,500		5
MS-13	Install new backstop at practice field for PE classes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 58,500		5
MS-14	Widen front drive loop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 97,500		5
MS-15	Replace sound system at football field	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 32,500		5
MS-16	Construct pole barn for athletic storage	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 195,000	Cost includes Power & lighting	5
MS-17	New sidewalk connecting exit doors along School Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 156,000		5
MS-18	Enlarge storm drain pipe along School Street	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	\$ 110,500		5
MS-19	Replace concrete pad outside exit doors by rm 131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 7,800		5
SUB-TOTAL MAIN BUILDING SITEWORK:		\$ 150,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 2,161,000	\$ 2,336,000	\$ 3,036,800		

Item #	Description	Construction Cost						Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total	(1 to 5)
<b>MAIN BUILDING</b>										
<b>EXTERIOR RENOVATIONS</b>										
ME-1	Masonry/ Restoration	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 455,000	5
ME-2	Replace glass block on South Gym	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 97,500	5
ME-3	Replace roofs	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 292,500	2
ME-4	Replace porcelain panels on outside of High School wing	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 227,500	5
<b>SUB-TOTAL MAIN BUILDING EXTERIOR RENOVATIONS:</b>		<b>\$825,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$825,000</b>	<b>\$1,072,500</b>	

Item #	Description	Construction Cost							Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		(1 to 5)
<b>MAIN BUILDING</b>											
<b>INTERIOR RENOVATIONS</b>											
MI-1	Expand sound system at Auditorium	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$97,500		5
MI-2	Repair North Gym Flooring	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$31,200		2
MI-3	Install brown out protection on electrical service	\$ -	\$ 365,000	\$ -	\$ -	\$ -	\$ -	\$365,000	\$474,500		5
MI-4	Replace plumbing fixtures and trim at basement level, four classrooms	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$35,000	\$45,500		5
MI-5	Update kitchen equipment	\$ 75,000	\$ 3,000	\$3,000	\$ -	\$ -	\$ -	\$ 81,000	\$105,300	Allowance	5
MI-6	Add cooling to kitchen and cafeteria serving line area	\$ -	\$ 6,000	\$ -	\$ 100,000	\$ -	\$ -	\$106,000	\$137,800		5
MI-7	Repair or replace hot water radiation equipment	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$50,000	\$65,000	Allowance	5
MI-8	Add visual alarm devices for improved coverage	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$55,000	\$71,500		5
MI-9	Extend rescue assistance intercom to existing stair towers	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$45,000	\$58,500		5
MI-10	Abate 200sf of VAT and install new VQT flooring	\$ 1,500	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 3,500	\$4,550		5
MI-11	Abate and replace corridor base	\$ 25,000	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$60,000	\$78,000		5

Item #	Description	Construction Cost							Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		( 1 to 5 )
MI-12	Install new ceramic tile wainscot and base in all corridors, abate existing rubber base	\$ 185,000	\$ 12,000	\$ 5,000	\$ -	\$ 60,000	\$ -	\$262,000	\$340,600		5
MI-14	Install new bleachers, operable partition at South Gym	\$ 225,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$299,000		5
MI-16	Create lumber storage system at Technology Shop	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$13,000	Allowance	5
MI-17	Replace remaining chalkboards with new marker boards and repair walls	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$19,500	Allowance	5
MI-18	Install new corridor "corner guards"	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$6,500	select areas	5
MI-21	Upgrade North Gym lighting	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$78,000		2
MI-22	Redesign kitchen/serving line area	\$ 125,000	\$ 25,000	\$ 50,000	\$ 65,000	\$ -	\$ -	\$ 265,000	\$344,500		5



Item #	Description	Construction Cost							Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total			
MI-23	Replace carpeting, paint walls, install Gyp. Bd over paneling in Rooms 308-310	\$ 10,000	\$ 1,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 21,000	\$27,300		5
MI-24	Replace carpeting, paint walls, remove acoustical wall panel and install Gyp. Bd., enclose pipes in chases and install new ceilings and lighting in Rooms 311-313	\$ 60,000	\$ 10,000	\$ 6,000	\$ 18,000	\$ 24,000	\$ -	\$ 118,000	\$153,400		5
MI-25	Abate vat and install new vqt flooring, ceilings and lighting in basement corridors	\$ 20,000	\$ 6,000	\$ -	\$ -	\$ 10,000	\$ -	\$ 36,000	\$46,800		5
MI-26	Construct interior waterproofing solution and build new wall with removable panels at basement corridor wall adjacent to courtyard	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$58,500		5
MI-27	Replace balance of interior doors & frames with HM frame and wood doors(wood jamb areas )	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$80,000	\$104,000	18 Total includes floor patching	3
MI-28	Replace hardware on select interior doors	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$35,000	\$45,500	54 doors	3
MI-29	Replace door and reuse hardware on select interior doors	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,500	\$3,250	2 doors	3
MI-30	Replace interior cross corridor fire doors	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$50,000	\$65,000	5 pairs	3
MI-31	Replace six sets of stair tower doors, frames and sidelights/transoms	\$ 100,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$103,000	\$133,900		3
MI-32	Refinish select interior doors	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,500	\$3,250	5 doors	3

Item #	Description	Construction Cost							Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		(1 to 5)
MI-33	Replace light diffusers in classrooms	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$15,000	\$19,500	34 classrooms	5
MI-34	Install a heat recovery system in the boiler room to heat domestic water	\$ -	\$ 6,000	\$ -	\$ 50,000	\$ -	\$ -	\$56,000	\$72,800		5
MI-35	Technology Upgrades	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$150,000	\$ 195,000	allowance	3
MI-39	Renovate two faculty toilet rooms on second floor of 1950's wing	\$ 18,000	\$ 4,000	\$ 20,000	\$ 5,000	\$ 10,000	\$ -	\$ 57,000	\$ 74,100		5
MI-40	Renovate Faculty lounges	\$ 30,000	\$ 5,000	\$ 8,000	\$ 30,000	\$ 12,000	\$ -	\$ 85,000	\$ 110,500		5
MI-41	Renovate the cafeteria toilet rooms	\$ 30,000	\$ 5,000	\$ 35,000	\$ 6,000	\$ -	\$ -	\$ 76,000	\$ 98,800		5
MI-42	Renovate the toilet rooms near Elementary Library	\$ 24,000	\$ 5,000	\$ 30,000	\$ 4,000	\$ -	\$ -	\$ 63,000	\$ 81,900		5
MI-43	Replace flooring under auditorium seats	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 110,500		5
MI-44	Relocate the Football and wrestling locker room out of the basement	\$ 100,000	\$ 45,000	\$ 80,000	\$ 60,000	\$ -	\$ -	\$ 285,000	\$ 370,500	Generic location	5

Item #	Description	Construction Cost							Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		( 1 to 5 )
MI-45	Renovate space for weight lifting/aerobics, cut new door between classrooms, add A/C	\$ 8,000	\$ 5,000	\$ -	\$ 35,000	\$ -	\$ -	\$ 48,000	\$ 62,400	New flooring by District	5
MI-46	Install skylights at South Gym	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 31,200		5
MI-47	Enclose open area under High School lift area for vestibule and vending area	\$ 15,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ 25,000	\$ 32,500		5
MI-48	Abate VAT and install new VQT flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		5
MI-48a	Classrooms	\$ 220,000	\$ -	\$ -	\$ -	\$ 335,000	\$ -	\$ 555,000	\$ 721,500	56,000 sf	5
MI-48b	Corridors	\$ 155,000	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 380,000	\$ 494,000	38,000 sf	5
MI-49	Replace pumps #4, #5 & #6	\$ -	\$ 1,500	\$ -	\$ -	\$ 24,000	\$ -	\$ 25,500	\$ 33,150		5
MI-50	Replace domestic water heaters	\$ -	\$ 1,500	\$ 70,000	\$ -	\$ -	\$ -	\$ 71,500	\$ 92,950		5
MI-51	Eliminate pneumatic controls and install DDC controls	\$ -	\$ 5,000	\$ -	\$ 40,000	\$ -	\$ -	\$ 45,000	\$ 58,500	Boiler room, locker rooms	5
MI-53	Replace transformer T-2 in basement	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 26,000		5
SUB-TOTAL MAIN BUILDING INTERIOR RENOVATIONS:		\$1,804,500	\$944,000	\$342,000	\$468,000	\$747,000	\$0	\$4,305,500	\$5,597,150		
GRAND TOTAL MAIN BUILDING AND SITE :		\$2,779,500	\$969,000	\$342,000	\$468,000	\$747,000	\$2,161,000	\$7,466,500	\$9,706,450		



Panama Central School District  
 CPL NO. 02.24.16

**FIVE YEAR PLAN & SCOPE OF WORK**

Item #	Description	Construction Cost							Construction Cost w/Contingency & Incidentals (30%)	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		
BUS GARAGE											
SITEWORK											
BGS-1	Renovate Misv. asphalt areas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 19,500	5	
	SUB-TOTAL BUS GARAGE SITEWORK:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 19,500		

Item #	Description	Construction Cost							Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		(1 to 5)
<b>BUS GARAGE</b>											
<b>EXTERIOR RENOVATIONS</b>											
BGE-1	No work anticipated										
<b>SUB-TOTAL BUS GARAGE EXTERIOR RENOVATIONS:</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Item #	Description	Construction Cost							Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		(1 to 5)
<b>BUS GARAGE</b>											
<b>INTERIOR RENOVATIONS</b>											
BGI-1	Upgrade power service	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ 110,500		
BGI-2	Separate life safety and equipment loads	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 32,500		
BGI-3	Install additional insulation	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 78,000		
BGI-4	Install security cameras	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 15,600		
BGI-6	Construct overhead storage in maintenance bay area	\$ 20,000	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 22,500	\$ 29,250	Check code	
BGI-7	Upgrade maintenance bay vehicle exhaust system	\$ -	\$ 3,500	\$ -	\$ 35,000	\$ -	\$ -	\$ 38,500	\$ 50,050		
BGI-7	Repair floor at lift area	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 7,800		
	<b>SUB-TOTAL BUS GARAGE INTERIOR RENOVATIONS:</b>	<b>\$86,000</b>	<b>\$128,000</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$249,000</b>	<b>\$ 323,700</b>		

Item #	Description	Construction Cost						Construction Cost w/30%	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total	( 1 to 5 )
<b>BUS GARAGE</b>										
<b>EXPANSION / ADDITIONS</b>										
BGA-1	Construct addition for storage and new wash bay	\$ 250,000	\$ 20,000	\$ 65,000	\$ 20,000	\$ -	\$ 8,000	\$ 363,000	\$ 471,900	
	<b>SUB-TOTAL BUS GARAGE ADDITION:</b>	<b>\$250,000</b>	<b>\$20,000</b>	<b>\$65,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$363,000</b>	<b>\$471,900</b>	
	<b>GRAND TOTAL BUS GARAGE:</b>	<b>\$336,000</b>	<b>\$148,000</b>	<b>\$65,000</b>	<b>\$55,000</b>	<b>\$0</b>	<b>\$23,000</b>	<b>\$627,000</b>	<b>\$815,100</b>	

Panama Central School District  
 HPN 02416.u9  
 02/24/16

**FIVE YEAR PLAN & SCOPE OF WORK**

Item #	Description	Construction Cost							Construction Cost w/Contingency & Incidentals (30%)	Comments	Plan Year
		General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total		( 1 to 5 )
<b><u>SEWER PLANT</u></b>											
SP-1	Repair allowance	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 32,500		5
	SUB-TOTAL SEWER PLANT :	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 32,500		
	GRAND TOTAL SEWER PLANT:	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 32,500		

Panama Cent School District  
CPL  
02.24.16

FIVE YEAR PLAN & SCOPE OF WORK

Description		Construction Cost							Construction Cost w/Contingency & Incidentals (30%)
	General Construction	Electrical	Plumbing	HVAC	Asbestos	Sitework	Total	Total	
SUMMARY									
MAIN BUILDING SITE	\$ 150,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 2,161,000	\$ 2,336,000	\$ 3,036,800	
MAIN BUILDING EXTERIOR	\$ 825,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 825,000	\$ 1,072,500	
MAIN BUILDING INTERIOR	\$ 1,804,500	\$ 944,000	\$ 342,000	\$ 468,000	\$ 747,000	\$ -	\$ 4,305,500	\$ 5,597,150	
BUS GARAGE SITE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 19,500	
BUS GARAGE INTERIOR	\$ 86,000	\$ 128,000	\$ -	\$ 35,000	\$ -	\$ -	\$ 249,000	\$ 323,700	
BUS GARAGE EXPANSION	\$ 250,000	\$ 20,000	\$ 65,000	\$ 20,000	\$ -	\$ 8,000	\$ 363,000	\$ 471,900	
SEWER PLANT	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 32,500	
GRAND TOTALS:	\$ 2,779,500	\$ 969,000	\$ 342,000	\$ 468,000	\$ 747,000	\$ 2,161,000	\$ 7,466,500	\$ 9,706,450	

# APPENDIX

## J

Two Feasibility Study Committee Members'  
Hypothetical Suggestions

## **Hypothetical Suggestions by 2 Committee Members**

### **Suggestion 1**

Use the projected budget for 2019-20 for merged district

Reduce the spending by \$1.5 Million as a merged district and re-establish the Fund Balance

- Major projected cost savings due to class consolidations by distance learning is reducing teaching staff (102 to 96) by \$360K and benefits by \$126K; coaching staff reductions by \$90K; Consolidated bus garage/ service \$162K; Bond reduction \$1,000,000 from consolidation budget reducing payment based on principal by \$200K; and finally using the \$600K balance of merger aid to balance the overall budget.
- Maintaining Administration levels is critical for keeping 2 facilities open.
- Propose Middle School in Clymer and High School in Panama, Elementary in both districts. These decisions can be made in a few years

No closing of either building.

Use fund balance for:

- Transportation Needs
- Capital Improvements
- Improve Athletic fields
- Give Tax Payers relief
- Pay penalty and fines for both Districts

### **Suggestion 2**

#### **Closing the Clymer School**

Cost reduction :178,000 sq. ft. times \$2.49/ sq. ft. = \$329,900 per year

#### **Staff reductions:**

Teachers - 6, Nurse/Health AIDES – 2, Guidance - 2, Intervention - 2, Teacher Assistants - 6, Food Service - 6, Clerical/Business - 6, Custodial/Maintenance - 8, Supt/Principals – 3, Cafe aides - 7

Cost reduction \$2.1Million

**Sports:** Eliminated Clymer sports budget.

Cost reduction: \$128,166

#### **Operating Cost:**

Increase operating cost as a combined district by 3-5%

#### **Capital Projects:**



\$2 Million cost avoidance in Clymer (based on projected capital project that would not be needed)

Instead, use funds to build new athletic fields and a stadium in Clymer; improve cafeteria in Panama.

**Fund Balance:** Doubles to \$600,000

**Estimated Cost Reductions** = \$ 2.5 Million

**Suggestion 2 Cont. - School Comparisons**

<b>Clymer Central</b>	<b>Panama Central</b>
<b>No Pool</b>	<b>New Pool</b>
<b>No Auditorium</b>	<b>New Auditorium</b>
<b>1 Gym</b>	<b>2 Gyms</b>
<b>Older Facility</b>	<b>Newer Buildings</b>
<b>Smaller than Panama</b>	<b>Built for 2000 students</b>
<b>No Cameras</b>	<b>Building wide camera</b>
<b>Sq ft cost = \$2.49</b>	<b>Sq ftt cost \$1.64</b>
<b>Older Libraries</b>	<b>New Library</b>
<b>Avoid \$2 Million</b>	<b>No Major Capital Work</b>
<b>Cafeteria-Same</b>	<b>Cafeteria Same</b>
<b>Small Woodshop</b>	<b>Large Woodshop</b>
<b>Technology Same</b>	<b>Technology Same</b>
<b>Better</b>	<b>Cons</b>
<b>Athletic fields</b>	<b>Poor Parking Lots</b>
<b>Agricultural Shop</b>	<b>Athletic fields</b>
<b>Room to expand</b>	<b>No Agriculture Shop</b>
	<b>Limited Expansion possibilities</b>
	<b>Additional Busses</b>

# APPENDIX

## K

FSC Members' Final Thoughts on Merging

### FSC Members' Final Thoughts on Merging

FSC members present at the final committee meeting on July 12, 2017 participated in a 4 corners exercise to respond to the question, “Should the districts merge? Assuming they merged, what should class sizes be? What about staffing? How should incentive aid be used? What type of food service? Which building should be used and what configuration?”

In this type of exercise, participants walk to the corner of the room that holds the sign that signals their level of agreement or disagreement with the main question, in this case, “Should the districts merge?” The choices were, Strongly Agree, Agree, Disagree, Strongly Disagree. All members’ responses were in 2 categories – Strongly Agree and Disagree. Their comments are summarized below. The reader will find that some assumptions were made even though no final decisions had been made.

<b>Category</b>	<b>STRONGLY AGREE</b>	<b>DISAGREE</b>
Staffing ratios:	K (18); 1-2 (18); 3-6 (22); 7-8 (25); 9-12 (25) Current avg. is 1:9	K (15 max.20); 1-2 (15 max.20); 3-6 (18 max. 23); 7-8 (18 max. 23); 9-12 (20 max. 25)
Administrative staffing	1 superintendent and 1 principal if in one building; or 1 principal per building in 2 buildings	If merger, 1 superintendent and 1 K-12 principal; No merger, ½ superintendent and 1 K-6 principal and 1 7-12 principal
Use of Incentive Aid	Programs – 50%- Keep all programs and add AP courses, another language, and expand electives 20% to reduce taxes 30% capital projects-Use money to make Clymer the “athletic center” sports complex with stadium, fields;	Programs: Add home and careers; agriculture, another language, computer science, more business classes; use most to balance salaries Not much to balance taxes Use of capital aid depends on what happens with buildings
Cafeteria	Keep food service in-house;	Keep food service in house
Use of buildings	IDEAL – 1 school POLITICALLY CORRECT – use both buildings Configure the district to be UPK – 5 Elementary; 6-8 Middle School; 9-12 High School	IDEAL – UPK – 6 in each district; 7-12 in one building FINANCIALLY APPROPRIATE: One building. Either build a new school; house in Panama; or add to Clymer
Transportation	Use routing software “Zone” pick-ups Smaller busses for distant students Create a Maximum time on the	2 schools – 2 runs Likely different school start times Keep the “local runs” and then transport secondary students to

	bus policy – 40 minutes Students actually like their bus rides. Time on the bus is more of a parent concern. Purchase more busses of the appropriate size if needed	Panama Maximum time on bus – 45 min Keep 2 bus garages.
--	---	---

Following this first part of the 4-corners exercise, committee members were asked once again to stand in one of the 4 corners of the room to show support or lack thereof for a merger, based on the critical question that began our study: **Will... Creating a new school district via the merger process in NYS provide enhanced or maintained educational opportunities, and at the same time increase long term efficiencies and lower costs for the taxpayers of both Clymer CSD and Panama CSD?**

This time, one person left the Disagree corner and moved to the Agree corner. All those who were in the Strongly Agree corner stayed there. There were 6 Strongly Agree, 1 Agree, 6 Disagree. The following comments were made about a possible merger:

PRO: Financially, it would be scary if there were no merger; a merger would bring more money to the new district, more classes. Also, if no merger, there will be higher taxes and lower property values. What would have to be cut if there is no merger?

Educationally, there could be more classes to choose from, higher quality learning with greater diversity in the classroom; students would have more than the basics; better prepared students for the future, and all would have more opportunities to learn from and about other people than the ones they have always gone to school with or worked with.

CON: There would not be enough in savings in transportation to make it worthwhile

The Clymer tax rate is 35% less than in Panama. It would take \$900,000 to make up the difference to equalize taxes. Incentive aid won't balance it out based on the costs for teacher salaries, busses, cafeteria, transportation. Retaining staff will be hard without balancing teacher costs. There could be a strike if teachers' pay is not equalized; the district will lose teachers. Students might leave the district and the census will drop.

There are too many students to eliminate any teachers.

Pro -7; Con -6

# APPENDIX

## L

Letter from Senator Young

August 14, 2017

CHAIR  
FINANCE  
  
STANDING COMMITTEES  
HOUSING  
TRANSPORTATION

THE SENATE  
STATE OF NEW YORK



CATHARINE M. YOUNG  
SENATOR  
57TH DISTRICT

ALBANY OFFICE  
ROOM 428  
STATE CAPITOL  
ALBANY, NEW YORK 12247  
(518) 455-3563  
FAX: (518) 426-6905  
  
DISTRICT OFFICE  
WESTGATE PLAZA  
700 W. STATE STREET  
OLEAN, NEW YORK 14760  
(716) 372-4901  
FAX: (716) 372-5740  
1-800-707-0058

August 14, 2017

Mr. and Mrs. David Kurzawa  
12765 Beach Avenue  
Silver Creek, New York 14136

Dear Mr. and Mrs. Kurzawa,

Thank you for contacting me regarding your continued support for legislation that would relieve Panama Central School District of its full \$2.4 million penalty. It was a pleasure to hear from you and I appreciate your input and advocacy on this important matter.

I am pleased to officially inform you that legislation I sponsor (S. 6779/A. 8302A) to forgive Panama Central School District's full penalty has passed in both the Senate and Assembly, and now awaits consideration by Governor Cuomo. This great news comes after many years of tireless efforts on behalf of the people of Panama.

As you know, this legislation is critical for Panama CSD to compensate for penalties received as a result of ministerial errors related to capital improvement project cost report filings, which placed a substantial undue burden on the taxpayers of the district, and further hindered the proposed merger of Panama CSD with Clymer CSD.

It is my hope that the Governor will sign this important measure into law and remedy this injustice once and for all.

In the meantime, please accept my best wishes, and do not hesitate to let me know if I can be of any further assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. Young", written over a circular blue ink stamp.

Catharine M. Young  
Senator, 57th District

CMY/mkg

# APPENDIX

## M

**Projected Budget with Staffing Cuts Made  
as Recommended in the Report**

## Projected Budget with Staffing Cuts Made as Recommended in the Report

Increases and Change in Fund Balance						Adjustment made per page 166					
Totals	\$ 4,111,939	\$ 3,464,980	Applied	Applied	Applied	Penalty paid by Panama					
BUDGET 2018						PROJECTED 2019			PROJECTED 2020		
	<u>Clymer</u>	<u>Panama</u>	<u>Clymer</u>	<u>Panama</u>	<u>Merged</u>	<u>Clymer</u>	<u>Panama</u>	<u>Combined</u>	<u>Clymer</u>	<u>Panama</u>	<u>MERGED</u>
			2.00%	2.00%	2.00%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%	Tax Cap 2%
	4,111,939	3,464,980	Tax Sch.	Tax Sch.		4,194,178	3,534,280	6,845,078	4,278,061	3,604,965	6,999,648
	4,111,939	3,464,980				4,194,178	3,534,280	6,845,078	4,278,061	3,604,965	6,999,648
	21,400	11,510	0.0%	0.0%	0.0%	21,400	11,510	32,910	21,400	11,510	32,910
	158,000	52,000	0.0%	0.0%	0.0%	158,000	52,000	210,000	158,000	52,000	210,000
	200	500	0.0%	0.0%	0.0%	200	500	700	200	500	700
	125,131	244,566	0.0%	0.0%	0.0%	125,131	244,566	369,697	125,131	244,566	369,697
	-					-		-			-
	4,584,446	7,580,934	1.43%	1.43%	1.43%	4,650,004	7,689,341	12,339,345	4,716,499	7,799,299	12,515,798
	1,305,481	1,775,415	BA Sch.	BA Sch.		1,299,225	1,753,449	3,052,674	839,595	795,402	1,634,997
		(2,918,411)					-	-		-	-
								33,101			33,101
								1,732,116			1,732,116
	8,000	7,241	0.0%	0.0%				-			-
	136,000	??									
ues:	10,450,597	10,218,735	Σ↑	Σ↑		10,448,137	13,285,645	24,615,620	10,138,886	12,508,242	23,528,966
Pupil	\$13,266	\$20,208				\$13,460	\$20,006	\$18,772	\$12,599	\$18,603	\$17,626
Pupil	\$9,261	\$7,484				\$9,489	\$7,488	\$7,489	\$9,701	\$7,803	\$7,752
/Pupil	\$22,527	\$27,692				\$22,949	\$27,494	\$26,261	\$22,300	\$26,406	\$25,377
	<u>Clymer</u>	<u>Panama</u>	<u>Clymer</u>	<u>Panama</u>	<u>Merged</u>	<u>Clymer</u>	<u>Panama</u>	<u>Combined</u>			
	1,523,961	1,854,176	5.5%	5.5%	5.5%	1,607,779	1,956,156	3,563,935	1,696,207	2,063,744	3,759,951
	4,980,567	6,265,725	4.3%	3.1%	3.7%	5,196,517	6,460,982	10,629,335	5,421,829	6,662,324	11,025,390
	442,625	695,794	8.0%	8.0%	8.0%	478,035	751,458	1,229,493	516,278	811,574	1,327,852
	7,100	19,350	0.0%	0.0%	0.0%	7,100	19,350	26,450	7,100	19,350	26,450
			0.0%	0.0%	0.0%	-	-	-	-	-	-
	2,771,178	2,903,357	6.1%	9.7%	7.9%	2,940,039	3,183,579	5,810,466	3,119,189	3,490,846	6,267,898
	1,561,959	2,001,475	DS Sch.	DS Sch.		1,545,676	1,962,041	3,507,717	1,093,226	998,558	2,091,784
			0.0%					-			
tures:	11,287,390	13,739,877	Σ↑	Σ↑		11,775,145	14,333,565	24,767,395	11,853,829	14,046,396	24,499,325
ment:	444	463				442	472	914	441	462	903
Pupil	\$25,422	\$29,676				\$26,641	\$30,368	\$27,098	\$26,879	\$30,403	\$27,131
s Over	(836,793)	(3,521,142)				(1,327,008)	(1,047,919)	(151,775)	(1,714,943)	(1,538,154)	(970,359)
itures											
ar	2,118,806	4,213,651				1,282,013	692,509	1,974,522	(44,995)	(355,410)	1,822,747
r	1,282,013	692,509				(44,995)	(355,410)	1,822,747	(1,759,938)	(1,893,564)	852,388

ection are any cuts other than staffing. There are several other significant cuts that could be made in a merged district



# APPENDIX

## N

Explanation of Gap Elimination Aid  
From NYSSBA (NYS School Boards Assn.)

**GEA information attained from Capital Conference NYSSBA (taken from [www.NYSSBA.org](http://www.NYSSBA.org))**

In 2009-10 the state aid that was due to school districts was reduced based on a formula, known as DRA (Deficit Reduction Adjustment). Simultaneously, the governor and legislature froze Foundation Aid, the largest education aid category, at 2008-09 levels.

For the 2009-10 school year, the DRA reduced education aid to schools statewide by \$1.5 billion. Fortunately, the financial blow to school districts was partially offset by the influx of federal dollars through the State Fiscal Stabilization Fund of the American Recovery and Reinvestment Act (ARRA) of 2009. In subsequent years, state leaders continued the DRA (renamed the GEA) in the 2010 State Budget, to fill the state's deficit at the expense of local school districts. For the next several years, school districts faced frozen and/or reduced state aid allocations, decreased further by the annual GEA cut. To make matters worse, no supplemental federal funding was available by the end of the 2011-12 school year.

Districts could no longer mitigate some of the state aid loss with the federal ARRA funding and the 2010 Educational Jobs Fund (which was available to districts for two years). Since the GEA's inception, school districts have lost more than \$8 billion in GEA state aid cuts. By also enacting the tax levy limit (popularly known as the property tax cap) in 2011, the state also limited districts' ability to raise local revenue. Since state aid and local property taxes are the primary sources of revenue for school districts, districts have been forced to make difficult choices to balance their budgets with reduced revenue. The degree of GEA impact varies among districts depending on distribution of GEA, distribution of GEA reduction and ability to raise local revenue.

Based on the 2016 legislation that was passed, all funds reduced since 2008 were to be replenished to the amount that districts were owed.

The GEA adjustment and Foundation Aid increases were hard for administrators not saying how hard it was for the public to understand the increases or adjustments.

# APPENDIX

## O

Letters to and from  
Sherman Central School District

Emily Harvey  
Director of Instruction

Brynne Hinsdale  
Director of Technology

# Panama Central School

41 NORTH STREET  
PANAMA, NEW YORK 14767  
Phone 716-782-2455 Fax 716-782-4674

## 1.1 WWW.PANCENT.ORG

**Bert Lictus**  
**Superintendent**

Annette Rhebergen Business Official

Amanda Kolstee District Clerk

SEPTEMBER 19, 2016

---

· Mr. Michael Ginestre & Sherman Board of Education,

On behalf of the Panama Central School and Clymer Central School Boards of Education, I am formally inviting you to become part of the Merger Study involving our two schools.

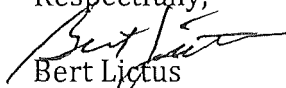
We are aware there has been a change in leadership within Sherman Central School District and want to make sure that there has been no miscommunication with our interest to include our neighbor, Sherman Central School District.

We will be holding an informational meeting on October 18, 2016@ 7:00 in the Student Performance Center at Clymer Central School to review the process. This public session will feature Dr. David O'Rourke, BOCES District Superintendent. You are invited to attend this public meeting.

If your district has an interest in joining us in the Merger Study, Panama/ Clymer Central Schools will need to be notified in writing by 3:00pm October 11, 2016. I realize this is a quick turnaround, but we need to keep to the schedule that has been previously established.

While I am unsure of past conversations within your district, we are committed to moving forward on our current timeline. If you do not have an interest in joining our study, I ask that you notify me immediately in writing.

Respectfully,



Bert Lictus

Superintendent Panama/Clymer Central School

Cc Clymer Central School Board Members

Cc Panama Central School Board Members"



# Sherman Central School

127 Park Street • P.O. Box 950 • Sherman, NY 14781-0950

phone (716) 761-6121 • fax (716) 761-6119



September 29, 2016

Mr. Bert Lictus and the School Boards of Panama Central School and Clymer Central School;

The Sherman Central School Board of Education has carefully reviewed your letter dated September 19, 2016, inviting us to join an announced merger study between the Panama Central School District and the Clymer Central School District. We consider both districts the finest of neighbors and are honored you would consider us to join you in this time of major transition.

We are proud of the accomplishments that Sherman Central School has made over the past 10 years. Our high academic rankings, strong financial position, stable tax rates, multiple high-level college course offerings, high graduation rate, long list of extracurricular offerings, accomplished faculty and staff, and the success of our graduates is a true point of pride for our community. We remain focused on offering the very best educational and social environment for all children in our district despite some of the economic conditions our families face. Couple this with stable enrollment figures, including a significant increase in the number of students attending Sherman this year, and we believe Sherman is poised to continue on with its mission and vision for years to come.

With that said, we know we are a small school and the long-term viability of Sherman is something we take very seriously. We have thoroughly reviewed the possibility of merging with our neighbors to combine our three districts into one district. We respect your decision to move forward with this study and understand your reasoning. At this time, we will continue to monitor the developments between Panama and Clymer and wish you nothing but success in this endeavor.

It is worth noting that the Sherman Central School District is fully committed to remaining a good neighbor. We value the shared services currently in place, including shared athletics, and only hope to continue and expand on these partnerships. We also hope that if Sherman were ever in a position where consolidation is necessary, you would consider us a viable option.

Thank you again for your time and consideration. We remain committed to working with you and wish you nothing but the best as this process unfolds.

Sincerely,

*v. ;L*

Michael V. Ginestre  
Superintendent

Cc: SGS BOE Members

1.1.2 Mr. Michael V. Ginestre, Superintendent  
Mrs. Bryna Booth, Principal

Mr. Jamie Berg, CSE Chair/Instructional Support Specialist

Board of Education

Mr. Brian Bates, President  
Mr. Gary DeLellis, Vice President

Ms. Jennifer Ferreira  
Mrs. Colleen Meeder  
Mrs. Emily Reynolds

1.1.3 Mrs. Kimberly Oehlbeck, School Business  
Administrator Mrs. Tracie D. Smith, District  
Clerk