

Greene County School Boards Association Shared Services Feasibility Study



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Forward

The Capital Area School Development Association (CASDA) was engaged by the Greene County School Boards Association (GCSBA) to complete a study for five of the six school districts in the county: Cairo-Durham, Catskill, Coxsackie-Athens, Greenville and Windham-Ashland-Jewett. The GCSBA study steering committee requested that CASDA study the feasibility of sharing services in targeted programs and operations within the five school districts.

In June 2011, Dr. James Butterworth, Executive Director of CASDA, Dr. Hal Lawson, Professor at SUNY Albany, and Dr. Nicole Eschler, faculty member of CASDA, met with the Greene County School Boards Association Steering Committee to refine a list of goal and priority areas for the study. The planning sessions with the Steering Committee generated a timeline for the study and specific areas of concentration: Administrative Structure, Family/Student Support, Financial/Operations and Instructional /Co-Curricular. Study efforts began in June 2011 and included several qualitative and quantitative fact-finding activities with school administrators, staff and the Regional Steering Committee.

CASDA team leaders visited each district and conducted interviews and/or focus groups related to the feasibility of shared services within the five districts. Interview participants included board of education members (presidents and/or vice presidents), district office administrators (school business officials, directors of curriculum & instruction), superintendent of schools and building administrators. Information generated from document review along with data from the consultations formed the basis for recommendations to develop, restructure or share educational programs and operations regionally.

In October 2011, the CASDA team filed its final report, proposing recommendations to extend collaboration and cooperation among the five school districts for more efficient and effective educational programs for the benefit of the children of the county.

Overview

In the current climate of fiscal uncertainty, school districts are compelled to review all categories of expenditures. Because limited financial resources are likely to be a certainty for the next three to five years, efficient utilization of available funds must be carefully planned to minimize any negative impact on student learning and school performance. In the 21st century economy and emerging society, more students must be prepared for postsecondary education with new knowledge and skills. In recognition of the changing constraints on school districts, proposals to share services need to be dovetailed with important issues of effectiveness while balancing the social responsibilities and emergent accountabilities for districts, constituent schools, counties, and local communities.

In this rapidly changing world, planning cannot proceed with what amounts to a rearview mirror. Schools can no longer focus on curricula and structures that prepared students for the kinds of jobs and careers that are fast-disappearing. In brief, planning for shared services must be proactive. It must take into account what today's students will need for the world of tomorrow, what new resources educators need to better prepare students, and how local communities and counties can assist in realizing that goal. Shared services planning therefore must integrate with community, county, district, and state priorities to foster learning, healthy development and academic success, even as resources decline. In the new environment, the challenge is not simply one of doing "more with less," but rather "doing differently and better with less."

The 21st century will require educational leaders to rethink delivery models beyond the traditional instructional models of the past. The use of technology, distance learning, and shared educational services with institutions of higher learning need to be explored to expand educational programs for students. The core curriculum and programs need to stretch beyond the traditional school day and school house doors to prepare students for work and educational opportunities in the future. In order to positively impact student outcomes, these changes require new resources and innovative strategies for sharing services to achieve greater efficiency and effectiveness of school programs and operations. This report aims to facilitate the process of exploring shared services and new structural configurations in concert with the RFP goals of *"...researching short-term and long-term options that will:*

- i. Enhance educational programs*
- ii. Improve the quality, efficiency and/or scope of current services*
- iii. Reduce operating and/or capital expenses.*

In addition, this report provides important planning information that goes beyond shared services. During its consultative conversations and fact-finding activities, the CASDA team discovered missing and under-developed improvement priorities. This report identifies them with the reminder that these new and under-developed priorities are themselves opportunities, perhaps targets, for shared service designs.

Challenges

The districts participating in this study comprise component districts in two distinct BOCES regions. Cairo-Durham, Catskill, Coxsackie-Athens, and Greenville belong to the Questar III BOCES region located in Castleton, NY, while Windham-Ashland-Jewett belongs to the Otsego Northern Catskill BOCES region. The implications of different BOCES regions are far reaching including variability in available cooperative services (Co-Sers), program quality and effectiveness, BOCES administrative expenses, and regional network leadership opportunities, among others. Although there are many opportunities to learn and dialogue within and between each BOCES, substantial effort is required to navigate these challenges and maximize efficiencies.

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The CASDA Team recognized that a “culture of sharing” is not currently present in the region but will need to become a priority in implementing the fiscal and program recommendations put forth in this report. Developing this culture requires more discussion and development between districts in order for any sharing recommendations to be feasible. The unique culture and diversity of each school district is embedded in its programs and offerings. Without a clear vision and focus for regional sharing, fiscal and programmatic recommendations may not be feasible or sustainable in the region.

Definition of shared services

Because the phrase “sharing services” has many interpretations, districts have come to a variety of understandings and conclusions about the nature and definition of shared services. The CASDA team, using research, experience, and legislation, developed the lists in Figure 1 to clarify the term. Throughout the remainder of this report, the use of the phrase “shared services” should be interpreted using the construct in the left column entitled “*sharing is*”, while understanding that terms in the right column are not what is meant by the phrase “shared services”.

Figure 1: “Sharing” definition clarification

Sharing “is”	Sharing “is NOT”
<ul style="list-style-type: none"> - Preserving integrity of program - Partnership - Empowering - Collaboration - Reciprocal relationships - Expanding efficiency - Defining and ensuring sustainability - Something for all - Element of learning - Pays dividends later on - Synergy - Sum is greater than parts - Building capacity - Reducing exposure - Identifying and replicating the best - Thinking differently - New solutions (creating) 	<ul style="list-style-type: none"> - EASY - Job reduction - Combining duties - Just doing things the way they always have been done (i.e.: Status quo) - Losing autonomy, identity, and/or local control - Passive/token sharing (half-hearted) - NOT consolidation - NOT a done deal just because a study is conducted - Not for everyone - Is not designed to fragment or divide provision of services

Executive Summary

The CASDA team found that each school district brings specific strengths to the conversation regarding shared services and programs in this regional study. Additionally, the CASDA team discovered gaps in educational programs, delivery models and financial operations within the review framework. In assessing information derived from data collection and analysis of program and operations of the five school districts, a set of specific recommendations is provided for further study and implementation in the region.

The recommendations are consistent with the areas identified and prioritized by the school districts in consultation with the CASDA Team. They identify procedures and processes for the development of more consistent, efficient and effective operations within and among school districts. The recommendations identified in the Executive Summary are fully developed in each specific section the report.

Administrative Structure:

- Create the regional position of Director of Human Resources.
- Develop a centralized regional registration system to account for student enrollment and monitor the in-and-out migration of students and families for each school district.

Family/Student Support:

- Expand the current shared administrative position of Director of Special Education and adopt a new program delivery model.
- Create a position of Pupil Personnel Services to develop a regional system of educational and community services for Greene County students and families.

Financial/Operations:

- Implement a central business office model in the county.
- Conduct a comprehensive regional transportation study.
- Develop regional Professional Learning Communities for non-instructional leaders.

Instructional /Co-Curricular:

- Develop a Regional Curriculum Council to create solutions to meet district needs in the areas of curriculum, instruction, assessment, and professional development.
- Develop regional Professional Learning Communities for instructional support leaders.

Additional Recommendations:

- Capitalize on each district's current strengths to accelerate improvement throughout the county.
- Strongly consider the district-specific advice provided in report appendices and addenda.
- Empower the Greene County School Boards Association Study Steering Committee to lead the implementation of the study recommendations.

Methodology

After a multi-phased RFP process directed by the Greene County School Boards Association Steering Committee, CASDA was awarded the opportunity to facilitate a shared services feasibility study for five of the six school districts in the county. Planning efforts began in June 2011 and included several qualitative and quantitative data collection activities, as described in Figure 2. The major study activities were conducted in accord with the specified timeline, and the final report was presented to the Greene County School Boards Association on October 27, 2011.

Figure 2: Project Timeline, Major Activities, with Major Deliverables

Timeline	Major Activities	Major Deliverables
July 1-30, 2011	District presentations of proposal	<ul style="list-style-type: none"> • PowerPoint presentation • Project proposal
	Logistics planning with districts	<ul style="list-style-type: none"> • Schedule of site visits • Checklist of district documents for collection • Interview protocols/procedures
	District Interviews	<ul style="list-style-type: none"> • List of priority areas in each district
August 1-30, 2011	Review/analysis of key district data	Consolidated Team Report
	Research Literature Review	
Sept.1-20, 2011	Team Report of findings and recommendations	
October 27, 2011	Presentation to Steering Committee	<ul style="list-style-type: none"> • PowerPoint presentation • Q&A documentation
June-October	Project management	<ul style="list-style-type: none"> • Communication plan • Regular status reporting • Deliverables verification

CASDA team leaders visited each district and conducted interviews and/or focus groups related to shared services feasibility within the districts. Interview participants included board of education members (presidents and/or vice presidents), district office administrators (school business officials, directors of curriculum & instruction), superintendent of schools and building administrators, consistent with the CASDA proposal submitted in April 2011.

Thirty-five standard questions were used to guide the discussions, while “snowball-style” questioning techniques were used to reveal specific district priorities and/or concerns (see Appendix A). Discussions, responses, and any supporting documentation provided during district meetings and interviews were archived and entered into historical project files for analysis by the CASDA team.

Document and data collection began shortly after the June 16, 2011 contract award announcement and was guided by a standardized list of documents from the original CASDA proposal to be collected from each district (see Appendix A). Few documents were publicly available and therefore required internal district personnel to locate and forward relevant study materials for CASDA analysis. Although data collection continued throughout the project lifespan (June-October), some data had not been provided by districts at the time of analysis and the project conclusion. Prior to the project conclusion, member checking strategies were used with data tables of essential project data forwarded to districts for confirmation and editing before final analysis was completed.

Guided by a project communication plan, study progress and status was provided in a variety of ways on a regular basis as outlined in Appendix A: *Study Deliverables* (Communication plan). As obstacles arose throughout the course of the study, risk management and problem resolution was conducted collaboratively with the Lead

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Educational Agency CEO, Cheryl Dudley, as well as Greene County School Boards Association Steering Committee Chairperson, Bill Haltermann. At the project conclusion in late October 2011, there were no known unresolved issues.

Major Study Areas

Four major study areas were identified and prioritized by the Greene County School Boards Association Steering Committee in the revised round of RFP development. The four areas provided a frame of reference and targeted the study focus on potential shared services which research has demonstrated to have the greatest return on investment. These areas of study included:

- **Administrative Structure**
- **Student/Family support**
- **Financial/Operations**
- **Instructional/Co-curricular**

Administrative Structure

Current Conditions

A primary purpose of the feasibility study was to determine if the current administrative structures of Greene County school districts were meeting the long term administrative and program needs of students and staff. Assessments were based on internal interviews conducted by the CASDA team with Board of Education members, school administrators and selected staff from each of the school districts. The CASDA team reviewed financial and operational documents provided by each of the school districts, including financial reports, school report cards, contracts for selected employee groups, and past studies completed by the school districts. In the review, data revealed strengths of each district as well as opportunities for operational efficiencies and programmatic improvements.

Cairo-Durham, Catskill, Coxsackie-Athens, Greenville and Windham-Ashland-Jewett are currently meeting the educational and operational needs of their school districts. Administrative structures within each of the school districts include: Superintendent of Schools, High School Principal (grades 7-12), Elementary Principal (PreK-grade 6), Director of Special Education, Director of Pupil Personnel Services, Director of Facilities, Director of Food Services and Transportation. The CASDA team assessed current management positions based on district job descriptions, requirements of law or Commissioner's Regulation(s), and the possibility of sharing services or personnel among school districts. The review indicated that though none of the districts currently had a Human Resource administrator as of June 2011, one district initiated the position this year.

The CASDA team identified a number of challenges facing the school districts as they work to meet the educational needs of their students, staff, parents and communities. Fiscal support to school districts in New York State has diminished significantly with the loss of State and Federal aid and these losses have placed a significant burden on school districts to sustain or maintain programs. Current challenges include:

- a. **Administrative overload resulting from the restructuring of personnel**--This reduces time to focus on teacher evaluation and program oversight. Restructuring of administrative and staff positions should be conducted with a focus on program impact for staff, student assessments and program efficiencies.
- b. **Changing standards for administrative and staff accountability**--New regulations require specific training for administrators and new criteria for assessing teachers. Administrators and staff will require substantial training and professional development to implement new Annual Professional Performance Review regulations. This training will be a substantial cost to schools as they work to improve the quality of instruction in order for students to successfully meet New York State learning standards. The district

administrators and building principals will be responsible for the implementation of the accountability system for developing staff and reviewing student assessment outcomes.

c. Increased emphasis on tracking student performance data and teacher accountability –

School districts are faced with increased responsibilities from State and Federal agencies to monitor and report student performance data on standardized tests, response to intervention, academic instructional support and special education services. In addition, professional evaluation of teachers, teaching assistance and building administrators requires more accountability based on Professional Performance Reviews and the re-certification process for licensing.

The new evaluation systems and management of student data requires more and better data systems for the reporting of data to State and Federal agencies. The accounting and reporting process will require teaching staff and administrators to work closely with a variety of agencies on the submission of reports for school districts. A Centralized Data Collection System for student and staff reporting will need to be incorporated into the management system(s) of each school district or completed on a regional level. A Centralized Data Collection System will increase the efficiency of school districts in monitoring, reporting and measuring the effectiveness of programs and operations.

The process of tracking the in-and-out migration of students is completed by each school district. The accuracy of monitoring the location of students and families within a school district has a direct impact on the accountability measures used by state and federal agencies to allocate funds for school programs and grants to schools. The school assessment process requires an accurate accounting of students for cohort groups which represents the basic foundation for school accountability. The regional enrollment data indicates a pattern of declining enrollments for the school districts in the study as well as school populations that are transient in their movement between the schools districts of the region. The current process for registration of students does not account for the relocation of students in the region and often provides unclear data on the educational needs of students who move within or between districts. The financial impact on programs and grant applications is costly to districts in the absence of accurate information about students and families.

Proposed Changes

Director of Human Resources

The CASDA team noted the absence of an administrator of Human Resource in four of the five of the school districts in the study. The coordination of hiring procedures, monitoring of professional development requirements, reference checks, and professional evaluation is spread across the very small administrative teams within each school district.

A centralized Human Resource Director serving all the districts in the study would create administrative efficiencies by streamlining accountability for professional development, hiring practices, and recording of Annual Professional Performance Review data on a regional basis. The efficiencies created by the shared position would allow in-house administrators to focus on the daily operations of their schools and expand professional development training in a regional manner. In addition to monitoring professional accountability, the Human Resource Administrator could coordinate contract reviews for the districts in the county in an effort to equalize contract provisions for employee groups. This could provide a basis for regional discussions about hiring practices, salary schedules and benefit provisions for employee groups.

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A regional training center for State mandated training seminars could afford all staff members the opportunity for training in close proximity to their home district/schools. The potential savings in travel and time away from school buildings by administrators could provide the financial incentives for the shared position of Director of Human Resources. The position of Director of Human Resource Administrator could be constructed through a shared contract with the regional BOCES. A shared service contract might afford districts BOCES aid and reimburse them at their BOCES aid ratio for on-going support of the position.

Central Regional Registry

A regional center for a registry of students would assist in the data collection on families and support services needed to educate students in a seamless manner. The transience of families could be better monitored as they relocate within the region. The single enrollment registry for schools in the region would maintain accurate cohort data for all students in the region, track high cost students and special education costs, providing districts with information for budgeting by tracking student movement within and between schools. Educational record keeping enhances the opportunity for school districts to increase the number of special education programs ensuring STAC accuracy and eligibility for reimbursement by SED. In addition, opportunities to compete for grants based on regional socio-economic data and resources will be enhanced. The collection of data for free and reduced lunch (SES) can create a more complete assessment of family and educational needs in the region and assist with local census information to determine enrollment patterns for each school district. The central registry can be housed in any existing Greene County school.

Recommendation(s):

- Create the regional position of Director of Human Resources.
- Develop a centralized regional registration system to account for student enrollment and monitor the in-and-out migration of students and families for each school district.

Student /Family Supports

Current Conditions

Federal IDEA regulations and NYS Part 200 regulations, relating to students with exceptional needs, must be followed as prescribed. School districts must closely adhere to time requirements for referrals and program development. Programs and processes for Special Education and Gifted and Talented programs are currently being redesigned by the State Education Department. Program delivery models and staffing must reflect the new laws, regulations and program requirements for student success on state assessments. In addition, the re-authorization of the No Child Left Behind Act (NCLB) will shift the focus for testing and accountability from mandating “highly qualified staff” to “highly effective staff”. The present system of measuring schools and student performance will focus attention on teacher evaluation procedures to ensure student success in the classroom as well as to the quality of K-12 data reporting systems.

Greene County is experiencing a decline in population that will affect staffing and student enrollment over the next three years. Declining enrollment patterns provide each individual district with the opportunity to redefine administrative configurations. This will also allow for redirecting funds for programs and other shared opportunities within or among selected school districts. In reviewing projections for future enrollment, the discussion should involve the possibility for regional use of facilities for educational programs, professional development centers and support service sharing. As school enrollment patterns change, it will be important for each school district to monitor the movement of students on a regional basis.

Changes in enrollment for a single district or the region can give districts the opportunity to consolidate programs for better delivery of educational services and potentially reduce operational costs. According to studies for school organization, the ideal size for schools is identified as: Elementary Schools at @ 500-550 students, Middle Schools at @1000 -1200 students with houses of 400 students per house and High Schools at @ 1200-1500 students using clusters of houses to reflect program offerings and student needs. The districts in the study should consider staffing patterns and enrollments to maximize efficiency of programs and operations consistent with their community interests and support. The development of a magnet school(s) or student learning centers within the region or a specified school district could increase learning opportunities for all students in the region.

The CASDA team interviewed Directors of Special Education in the five school districts with a focus on instruction, finance, data management, law, continuum of services, grants, community partnerships, administrative roles and responsibilities, professional development, and contracted services. A data summary is provided of the five districts on key indicators for special education programs. Three districts share a Director of Special Education (WAJ, Greenville, C-D). Coxsackie-Athens and Catskill each have a district supported and dedicated Director of Special Education.

Currently, the districts lack a clear distinction between pupil personnel services and special education services. A pupil personnel services position can be instrumental in constructing a Comprehensive System of Learning Supports, coordinating school, community and county services on behalf of students and families. In all rural schools, a growing number of students and their families need services and supports even though they do not qualify for “special education” services. Without these services and supports, students do not come to school ready and able to learn.

In the study, the school districts cited student transiency within the region, especially that of students with disabilities, as a significant barrier to consistent instruction for students. Given the recent flooding, more families may be stressed financially and student transiency could increase. Therefore, cooperative planning and collaboration among the school districts is important. Currently the five districts do not use a consistent special education software

system so IEPs are not easily accessible when students move between districts. Therefore, the CASDA Team recommends that the five districts consider using a consistent software to track student IEPs.

Proposed Changes

After reviewing program delivery and management support of Special Education programs and pupil personnel support in the region, the CASDA Team recommends the following changes.

Director of Pupil Personnel Services

All the districts reported that the responsibilities of a Director of Pupil Personnel Services have been reassigned to other personnel. Districts may opt to explore the development of a shared Director of Pupil Personnel Services with clearly defined roles and responsibilities. This position could help link community resources and agencies to families within the region. The creation of a regionally oriented “single point of entry” to school, community, and county services could help ensure stability for students and families. A regional Director of Pupil Personnel Services may help direct and coordinate services to students and families, providing appropriate referrals and assistance to students and families. In addition, their efforts to develop community partnerships will result in schools and community agencies working together to best meet critical needs of students and families.

Recommendation(s):

- Review the cost effectiveness of all contracted related services (OT, PT, Speech, Counseling, Teacher of the Visually Impaired etc.) and conduct a cost/benefit analysis of providing services regionally.
- Explore the creation of a regional Director of Pupil Personnel Services.
- Seek consultants with expertise in special education finance and revenue enhancement to maximize STAC, High Cost and Medicaid revenues, including past years submissions.
- Explore community partnerships such as (Community Mental Health, County Probation, Health Clinics etc.) to enhance support services to students and families.
- Explore the use of a common special education IEP software management system in all districts
- Consider joint supervision and evaluation of special education staff by building principals and Directors of Special Education.
- Consider developing a comprehensive professional development plan for all staff that is designed to address the instructional needs of students with disabilities.

Director of Special Education

Three Greene County school districts (WAJ, Greenville, and CD) currently share a Director and an Assistant Director of Special Education Services. The CASDA Team recognizes that the sharing of these positions would not be feasible if there were changes to personnel at this time. However, the districts could work collaboratively on continuums of service, policies, and procedures that would result in a more seamless transition of students between districts and allow for the effective sharing of resources within the region.

Regional professional development could aid in the sharing of researched-based instructional practices and support the alignment of special education programs with the Common Core and improve the internal capacity of the districts to analyze data that will inform instruction. A comprehensive professional development plan that is regionally coordinated could help districts to more effectively provide supports to emerging and challenging students with disabilities.

Districts reported that principals were the primary evaluators of special education teachers and staff. The CASDA Team recommends that special education administrators share this responsibility. The experience and

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training of special education administrators would provide additional expertise to assist special education staff in improving instruction.

Since programs for special education can be financially challenging to districts, the cost-effectiveness of a regional special education service delivery plan may be a viable option. The CASDA team proposes that the financial accounting of services and programs be reviewed. The Directors of Special Education should be involved in the budget development process in the districts and develop a process for the submission for fiscal reporting that incorporates the input from both Special Education administrators and Business Officials. The CASDA team also recommends that the region seek consultants with expertise in special education finance and revenue enhancement to maximize STAC, High Cost and Medicaid revenues (including past years submissions) and provide training to special education administrators to ensure continued accuracy of revenue submissions. Grant funding should be explored for this and other professional development needs in special education.

Financial/Operations

Current Conditions

The newly enacted law and regulations for a 2% property tax cap will require school districts to examine their funding streams for programs and operations. Stretching and repurposing of resources can be achieved through well planned program reviews and shared service opportunities between and among school districts.

State and national fiscal uncertainty is the primary, compelling factor driving school districts to think regionally and explore sharing of services and programs. The real prospect of shrinking resources available for school districts over the next 3-5 years, coupled with a significant loss of funding in the past two years, requires a new approach for supporting schools at the local level. The CASDA Team reviewed operational procedures for the districts and potential ways to reduce fiscal impact on the districts through efficiency of operations. Detailed financial snapshots are provided in the Appendices and Addenda to this report.

Proposed Changes

County-wide Central Business Office

A Central Business Office (CBO) service can be as simple as any combination of two or more districts contracting with one another for any business processes, i.e. Payroll, Property Tax billing and Accounts Payable. The districts could retain their current staffs, and by attrition or reallocation of tasks, improve their efficiency and costs. They would then have opportunities to use reclaimed staff time no longer required for Payroll and Accounts Payable, to improve other business office efficiencies and/or focus on recouping lost revenues such as Medicaid reimbursements and HR management of health benefits. Regional BOCES (Questar III and ONC) are studying or have implemented the CBO as a shared opportunity among districts. A process for sharing could potentially be coordinated through regional BOCES to capture reimbursable dollars based on district aid formulas, through consolidation grants with other districts, municipal agreements between districts and towns or through consolidated purchasing/ services agreements in such areas as transportation, food service and custodial services.

Comprehensive Regional Transportation Study

The Greene County districts should conduct a thorough exploration of sharing opportunities in the area of transportation where a number of promising regional approaches are possible.

In the area of transportation routing, the Greene County districts should consider the advantages to be obtained through a regional approach to pupil transportation within the Greene County catchment area. A single routing system for the entire county in lieu of five separate routing systems should be explored. This transportation study should be predicated on the sharing of academic and career/technical experiences among the cooperating districts, as well as for common out-of-region educational opportunities (e.g., regional routing system and/or routes, shared routes for out-of-district, special education, private/parochial, TVHS, CTE). *See Appendix E for expanded examples.*

In the area of bus maintenance facilities, the Greene County districts should consider the advantages to be obtained through a regional approach to the provision of bus maintenance within the Greene County catchment area. This study should focus on the expertise of the mechanics and transportation support personnel available in the participating districts, as well as those associated with contract carriers and those private providers not currently associated with school pupil transportation. The districts should consider centralized bus maintenance in two central locations in lieu of four, including activities such as: centralized DOT inspections in a single location; and specialized existing maintenance shops for specific types of major maintenance (e.g., engine overhaul, transmission work, body/frame repair). *See Appendix E for expanded examples.*

In the area of fueling facilities, the Greene County districts should consider the advantages to be obtained through a regional approach to the provision of fueling services within the Greene County catchment area. This study should focus on the location, design, security, and computerization of fueling stations, as well as on the mechanisms of cooperative agreements among the various educational, political, and emergency service organizations within the region that are in need of fueling. Illustrative sharing examples may include: Development of cooperative agreements with other districts and/or local municipalities and emergency services for provision of fuel; and computerizing fueling stations to monitor fuel use by vehicle/municipal partner. *See Appendix E for expanded examples.*

In the area of purchasing, the Greene County districts should consider the advantages to be obtained through a regional approach to the provision of cooperative purchasing services within the Greene County catchment area. This study should focus on the development and execution of cooperative bidding of buses, repair parts, tires,

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fuel, and contract services needed to operate a regional pupil transportation system within Greene County. See Appendix D for expanded examples.

In the area of recruitment, hiring, and training, the Greene County districts should consider the advantages to be obtained through a regional approach to the provision of these services within the Greene County catchment area. This study should focus on development of a central location and administration responsible for transportation personnel. This may include centralized driver initial training in a single location for county; rotation of required annual/recurrent driver training among five districts; and centralized driver and sub driver recruitment in a single county location. See Appendix E for expanded examples.

Regional Professional Learning Communities for Non-Instructional Leaders

Developing a culture of sharing in the region requires that all members of the educational community engage in collective learning. Engaging in action research and collaborative inquiry, challenges of the past can be addressed through the sharing of insights, experiences, and expertise among colleagues seeking similar improvements. Although some efforts in collaborative learning by Greene County districts are recognized, the CASDA team recommends the immediate and formal development of the following Professional Learning Communities (PLCs):

- School Business Officials (chief officials as well as supporting clerks and district treasurers)
- Transportation Supervisors (Lead officials as well as supporting managers)
- Maintenance and Operations Supervisors (Lead officials as well as supporting managers)
- Food Service Managers (Lead officials as well as supporting managers);

Within each of these PLCs, consistent with the “Lighthouse District” approach discussed in the final section of this report, each district may become the lead facilitator for a given issue where they have strength or where they have found success. For example, in the Business Officials PLC, Coxsackie-Athens has developed systems and protocols for highly effective collaborative bidding and purchasing activities; this could possibly become a learning opportunity for other districts of the region. While C-A could become the lead facilitator for that topic, Cairo-Durham may perhaps become the lead facilitator of the same group in generating strategies for addressing the property tax cap. Similarly, within each of the other recommended PLC’s, topics of critical importance could be identified and prioritized by the group.

Once a formalized model of collective learning and sharing is in place, the selection of topics of study facing each unique PLC is critical. PLC’s should ask essential questions to guide their work, such as:

- *Fringe Benefits as a percentage of total salaries paid varies from 39% to 48% in the county’s districts. Are there some items to eliminate and/or reduce? Can shopping around, bidding, group buying or renegotiating union contracts reduce the cost of benefits?*
- *Total salaries as a percentage of the district’s total expenses for 2010-11 range from 43% to 53% among the county’s districts. Salary percentages range widely:
Certified: 72.5% to 80.0% with average being 77.9%. One district is at 72.5%.
Civil Service: 20.9% to 27.5% with average being 22.1%. One district is at 27.5%
What could account for such a wide variance and is there a recommendation to be made to lower costs?*

Other potential areas for discussion which were identified during the course of this study and which are discussed in Appendix E include:

- Fund Balance Management.
- Regionalized contract negotiation and resource management

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- Calculation of 2012-13 Property Tax Levy Limit (Cap).

Recommendations:

- Implement a central business office model in the county.
- Conduct a comprehensive regional transportation study.
- Develop regional Professional Learning Communities for non-instructional leaders in the areas of Business Services, Operations and Maintenance, Food Service, and Transportation.

Instructional / Co-Curricular

Current Conditions

All school districts in New York State are struggling to absorb a myriad of state and federal mandates in the areas of curriculum, instruction, assessment, and professional development. The new Common Core standards spell significant change ahead for school districts as they work to modify their curriculum to bring the Common Core to life. New Annual Professional Performance Review requirements will increase the need for instructional leadership and the focus on professional development. Accountability pressures will continue and require districts to ensure that they maintain a close alignment among their stated, taught, and tested curriculum. The districts in Greene County are currently working intensively in all of these areas but each has limited capacity. Logic argues for pooling efforts in these vital areas rather than working in isolation.

Proposed Changes

Regional Curriculum Council

Since the districts in this study are required to comply with massive state changes and since each has limited capacity to respond, it is recommended that a Regional Curriculum Council be formed. It would be composed of each district's curricular, instructional, testing, and professional development leaders. The council should meet regularly, at least monthly, and work on agreed-upon objectives between meetings as well.

Such a group, properly composed and empowered, can tackle problems with the outstanding intellectual capital of all of the county's leaders working together. The council can become a true professional learning community, not only responding to state requirements but also designing distinctive and innovative local programs and approaches for the benefit of all of the county's students.

The Council should address issues facing each of the districts including:

- Common CORE curriculum mapping
- Course offerings master list
- Elective sharing across districts
- Instructional delivery models
- Framework of master schedules (block size, bell times)
- Common benchmark assessments
- Professional Development needs aligned with student assessment results

Develop Regional Professional Learning Communities (Instructional)

Developing a culture of sharing in the region will require that all members of the educational community engage in collective learning. Engaging in action research and collaborative inquiry, current district challenges can be addressed through the insights, experiences, and expertise of regional colleagues seeking to solve similar dilemmas. Though Greene County districts should continue to participate in BOCES hosted networks, the CASDA team recommends the immediate and formal development of the following county-wide Professional Learning Communities:

- Technology Coordinators / Supervisors
- Athletic Directors
- Principals (subdivided by grade level: elementary, middle, high)
- Guidance Counselors

Greene County School Boards Association Shared Services Feasibility Study

Within each PLC, consistent with the “Lighthouse District” approach described in the Additional Recommendations section, each district may become the lead facilitator for a given issue, topic, or obstacle where it has strength or has found success. Similar to the non-instructional supervisor PLCs described earlier in the report, topics of critical importance should be identified and prioritized by the group. Once a research based and formalized model for collaborative sharing is in place, the selection of study topics in each PLC is critical. PLC’s should ask essential questions to guide their work, such as:

- *To increase the course offerings in each district, what are the instructional delivery models that could be explored to promote interdistrict curricular sharing?*
- *How can we share instructional technology and infrastructure for the good of all?*
- *As new sports teams are considered in the region, can we create a model for shared teams in order to minimize the amount of resources required by each district?*

Recommendations:

- Develop a Regional Curriculum Council to create solutions to meet district needs in the areas of curriculum, instruction, assessment, and professional development.
- Develop regional Professional Learning Communities for instructional support leaders.

Additional Recommendations

Capitalize on each district's current strengths to accelerate improvement.

During the study, the CASDA team found that each of the school districts brings specific strengths and expertise to the regional conversation. Given the opportunity, each district has potential to be a local leader in areas that challenge all of the districts. A regional mindset which is receptive to sharing will enable each district to share their expertise with the rest of the region for the benefit of all. This “lighthouse district” approach will allow the region to improve program quality, efficiency and scope of current services while minimizing duplication of effort. A “sample” of options is presented in Figure 3 as an opening for this regional discussion.

Figure 3. “Lighthouse District” Model- Sample Strengths and Opportunities for Sharing

District	Observed Strength(sample)	Opportunity for Sharing(sample)
Cairo-Durham	Leadership coaching for administrators and staff. A potential center for a regional professional development center for staff.	Experience with shared administration of Special Education. Establish a “model” for Director of Special Education within the region.
Catskill	Key location and support for partnering with Greene County Mental Health for single point of service support for students and parents, reducing duplication of services and time.	Regional source for a System of Comprehensive Learning Supports of regional family and student services (to accelerate health and learning for students and families).
Coxsackie-Athens	Centralized Food Services program to support other school districts as a shared opportunity.	Centralized process for regional food service and monitoring of free and reduced lunch options on a regional basis as well as model transportation contracts.
Greenville	Breadth and depth of curriculum for students. Tap into e-curriculum and instructional technology.	Regional base for instructional technology and support services for IT. Implement IT solutions as vehicle of delivery in order to expand course offerings.
Windham-Ashland-Jewett	The use of data and assessments to drive instructional practice through the Assistant Superintendent for Curriculum and Instruction.	The use of a regional Director of Curriculum and Assessments could address barriers to learning and increase the % of students at grade level and stay in school.

Strongly consider the district-specific advice provided in the report appendices and addenda.

In the appendices and addenda that follow this report, additional ideas and suggestions are provided in order to support implementation of the CASDA recommendations. The appendices provide expanded information that CASDA collected and analyzed relative to each of the priority areas while the addenda provide specific recommendations from the Financial/Operations and Family/Student Support frames for each of the five participating districts. It is the recommendation of the CASDA team that districts carefully review and consider the information found there and use it as a foundation for their school improvement efforts.

Empower the GCSBA Steering Committee to lead the implementation of the study recommendations.

The GCSBA Steering Committee that guided this feasibility study demonstrated vision and commitment to the concept of regional sharing. Its work is not done. The committee should remain in operation to implement regional sharing ideas. It should select from among the report’s recommendations those suggestions which represent “targets of best opportunity” and work to bring these to fruition. By realizing some “early wins”, the committee will have demonstrated that regional sharing is not only possible but also represents the best possible approach to increased regional efficiency and effectiveness in these challenging times.

Recommendations:

- Capitalize on each other's current strengths to accelerate improvement throughout the county.
- Strongly consider the district-specific advice provided in report appendices and addenda.
- Empower the Greene County School Boards Association Study Steering Committee to lead the implementation of the study recommendations.

Summary:

Greene County school districts involved in this feasibility study are clearly committed to preserving and strengthening their school programs and services to meet the demands for educating children into the foreseeable future. Fiscal and accountability pressures are requiring districts to re-evaluate their individual needs and move toward regional provision of services. During the study, the CASDA team learned that some districts found sharing of specific programs and services to make sense based on geographical location and demonstrated efficiency of operations. The districts recognize that they need to be ready out of necessity to share and that change will require them to abandon long standing agendas to meet the educational needs of children in the region.

Interview notes, analysis of data, and clarifying conversations with the CASDA team formed the basis for the recommendations in this report. The report identifies current areas of strengths in each school district and proposes changes for expanding and creating new opportunities for sharing among the school districts. The report identifies short and long term goals to develop common operational efficiencies as well as to address program opportunities for sharing.

The report focuses on specific areas for consideration including: human resource management, pupil personnel services, special education services, tax structures and expenditure levels, and instructional delivery models. Supporting documentation for each recommendation, organized by study area, follows in the appendices and addenda.

Appendices:

A. Study Deliverables

B. General Regional Data

C. Administrative Structure

D. Student/Family Supports

E. Financial/Operations

Appendix A: Study Deliverables

Data Collection Checklist

CASDA Shared Services Feasibility Study

Data Collection Checklist *(Updated 7-26-11)*

- District Strategic Plans with special emphasis on their coherence, research supports, efficiency and effectiveness, and their alignment with constituent schools and their plans
- Governing structures/organizational charts
- Enrollment Trends and projections – 10 years, district maps
- Regional population analysis (historical, trends, projections)
- Building use and configuration
- Financial Trends – expenditures, revenue, tax rates, tax base historical and projections
- Building debt, outstanding state aid payments, etc.
- Transportation (staff, fleet, route configuration)
- Food service – (staff, expenditures, revenue)
- Workforce development, deployment, and maximization plans, including substitute teachers, part-time staffing, and other human resource priorities.
- Technology Plan
- Professional Development Plans, starting with teachers but expanding to principals and superintendents in keeping with New York State Education Department Changes
- Master schedules
- School report cards (5 years) and the overall district profiles they constitute
- Program/course offering lists
- Graduation outlines/audits
- Staffing/personnel lists & assignments (5 years)
- Special Education – PD reports, Summaries of students, disabilities, services, programs – CPSE, CSE K-12, *QUIP*
- AIS plans and reports (historical/ projected) – k-12
- Extracurricular/co-curricular budgets, participation, staffing
- Any community surveys results related to culture and/or school climate
- School-based and school-linked (community-based) health and social services programs (evaluated in relation to district configurations and costs for student support professionals
- Out-of-school time and extended learning programs, including supplemental educational services
- College and career counseling programs and services
- Special programs and services for “at risk” children and youth, especially “back on track” as well as dropout prevention and early intervention initiatives
- Special career and technical education initiatives, including school-and-work and school-to-work programs
- Parallel and potentially duplicative initiatives underway in the County with a special focus on resource-sharing initiatives
- Physical address data (used for O&M and transportation planning)*
- SED audit report from past 5 yrs. (I.e.: State Comptroller, Medicare reimbursement, etc.)*
- 2011-12 Budget*
- Sample Curriculum Map – Any samples of instruments for monitoring instructional program*

Guiding Interview Questions:

Introduction: What do you hope to get out of this study? Are there local concerns or priorities that should be especially attended to?

1. Are there low enrollment elective courses that are important for a cohort of students to have available on a regular or intermittent schedule?
2. Is there interest in providing blended learning courses?
3. Is online learning a possibility for ill or homebound students?
4. Is additional staff training needed to provide special needs students with support by the classroom instructor?
5. Has a district-wide special needs audit been conducted to determine the efficiency of the program?
6. What are the most pressing fiscal issues that need to be addressed to shift available resources to instructional delivery, equipment and supplies?
7. Would webinars reduce the need for homework and related guided support?
8. As Board president, what are the critical issues as perceived by parents, business and the community?
9. Please describe your budget development process in terms of prioritizing expenditures.
10. Are there shared purchase agreements in place with other districts, municipalities, BOCES?
11. Is there an opportunity to further foster the relationship with the Community College? If so, in what areas?
12. Is the sharing of maintenance equipment, combined rental agreements, etc., a possibility among districts?
13. Is there a formal County committee established to bridge the gap and foster communication with development agencies, businesses, non-profits and county and town political leaders?
14. What is the administrative structure of your school district?
15. What is the current enrollment per school and what is the projected enrollment in the next two years?
16. What shared services are you involved with other District's or BOCES?
17. What is the structure of your school district: elementary, middle school and high school?
18. When was the last capital project completed within your district? What buildings? What types of renovations/construction? What is the current debt service on the projects?
19. What types of technology do you have within the school district? Administrative? Educational?
20. What is the status of contract with employee groups? Teachers, Administrators, Non-instructional/CSEA, Superintendent and other administrative personnel.
21. What instructional materials have you invested in the last 5 years? Textbook series, in-service programs, computers, etc.
22. What staffing reductions have been taken over the past two years?
23. What is the current class size per grade within the district?
24. What special education services are offered within the school? Shared with BOCES?
25. How many students are classified for special education? Gifted education? At-Risk/AIS?
26. What are the delivery models for exceptional and at-risk learners?
27. What is the current operating budget for the school district? Breakout by service areas?
28. What is the current tax on true per \$1000?
29. What is the geographic size of the district in square miles?
30. How many buses and bus drivers are in the district?
31. What is the bus run process for the district? Single tier, two tier, three tier, and extra-curricular and sports runs?
32. How many extra-curricular activities and sports teams are provided to the students? Levels and teams per season?
33. How many club advisors, coaches and additional paid duties does the district support?
34. What type of counseling and support services; social work, school counselors, psychologist and other itinerate staff are in the district? District owned? Shared or contracted?
35. How many custodians and grounds staff are in the district? What is the supervisory structure in this area?
36. What is the structure of food service for the school district? How many staff?
37. What is the structure for medical coverage? School nurses and other health professionals?
38. What is the configuration of the school board? How many members? How often does the board meet?
39. What are the key support groups within the district? PTO, PTA, booster groups, etc.

Project Communication Plan

Figure 4: Project Management Communications Overview

Receivers	Frequency	Methods	Content of communication
Steering committee (*LEA only)	July 1* July 26 (August 30)* Sept 20 Oct. 27	Meetings Presentation <i>*Aug. 30 was a planned meeting presentation canceled due to local weather conditions. PowerPoint presentation was provided to all districts and conference call conducted w/ CASDA & LEA's on 9/8/11.</i>	<ul style="list-style-type: none"> - Deliverable status - Risk mitigation - Findings updates
LEA	Weekly	<ul style="list-style-type: none"> • Telephone Calls 	<ul style="list-style-type: none"> - Status update on deliverables and timeline
District leaders/liaisons	As needed	<ul style="list-style-type: none"> • Email • In person meetings • Phone • Skype 	<ul style="list-style-type: none"> - Data collection - Fact finding - Problem solving
CASDA internal team	Weekly	<ul style="list-style-type: none"> • Email • team meetings • Skype • Phone 	<ul style="list-style-type: none"> - Data collection - Logistics coordination - Fact finding - Problem solving - Project /data analysis

Appendix B: General Regional Data**County School Enrollment**

The enrollment data is based on School Report Cards (2007-10) and from district website information on the schools. The information provided indicates student enrollment and staffing for each building. The enrollment for each area is based on the following breakdown for consistency of review; Elementary grades K-5, Middle School grades 6-8, and High School Grades 9-12.

Figure 5: Enrollment by District

School Enrollment	Cairo-Durham	Catskill	Coxsackie-Athens	Greenville	Windham-Ashland-Jewett
2007-08 Elementary	Cairo K-5, 511/38 Durham K-5, 158/13	Grade K-6, 927/80	Coxs., Gr. K-4 283/26 EJA, Gr. K-4 256/21	Grade. K-5, 584/55	Grade K-5, 171
Middle School	Gr. 6-8, 409/40	Grade 7-8, 280/27	Grade 5-8, 508/44	Grade 6-8, 307/25	Grade 6-8, 111
High School	Gr. 9-12, 588/46	Grade 9-12, 574/44	Grade 9-12, 508/41	Grade 9-12, 472/35	Grade 9-12, 159
Total	1666/137	1781/151	1555/132	1363/115	441/46
2008-09 Elementary	Cairo, 457/42 Durham, 151/12	Grade K-6, 901/77	Coxs., 291/27 EJA, 256/22	Grade K-5, 556/53	Grade K-5 411
Middle School	Grade 6-8, 388/38	Grade 7-8, 286/25	Grade 5-8 495/45	Grade 6-8, 295/24	Grade 6-8, 96
High School	Grade 9-12, 570/48	Grade 9-12, 528/40	Grade 9-12, 523/41	Grade 9-12, 461/33	Grade 9-12 137
Total	1566/140	1715/143	1565/135	1321/110	411/46
2009-10 Elementary	Cairo, 424/41 Durham, 154/10	*K-5 Elem., 739/68	Coxs., 288/29 EJA, 270/22	Grade K-5 537/52	Grade K-5 159
Middle School	Grade 6-8 381/37	*grades 6-8, 420/40	Grade 6-8 486//44	Grade 6-8 295/23	Grade 6-8 95
High School	Grade 9-12 536/46	Grade 9-12 566/37	Grade 9-12 498/38	Grade 9-12 421/34	Grade 9-12 137
Total	1495/134	1725/145	1542/133	1253/109	401/47

*Shift in configuration of grade levels at the building.

Appendix C: Administrative Structure

Figure 6: Administrative Positions (Revised 9/1/11)

Positions	Cairo-Durham	Catskill	Coxsackie-Athens	Greenville	Windham-Ashland-Jewett
Board of Education	9	9	9	7	5
Supt.	1.0	1.0	1.0	1.0	1.0
Asst. Supt.	X	x	1.0 CI 1.0 Business	1.0 Business	1.0 CI
Principal	2 Elem. 1 MS 1HS	1Elem. 2 MS 1 HS	2 Elem. 1 MS 1 HS	1 Elem. 1 MS 1 HS 1.0 House Principal	1.0 K-12
Asst. Principal	1.0 AP shared Elem.. and 1.0 AP shared MS/HS	1.0 AP Elem.	X	X	x
Business Official	1.0	ONC BOCES	<i>See Asst. Supt.</i>	<i>See Asst. Supt.</i>	1.0
HR Admin.	X	X	X	1.0	X

Figure 6A: PPS/Special Education Administrative Positions

	Cairo-Durham	Catskill	Coxsackie-Athens	Greenville	Windham-Ashland-Jewett
PPS/Special Ed. Admin.	1.0 Director 1.0 Asst. Director <i>Shared positions with Greenville and WAJ</i>	1.0 Director	1.0 Director	1.0 Director 1.0 Asst. Director <i>Shared positions with Greenville and WAJ</i>	1.0 Director 1.0 Asst. Director <i>Shared positions with Greenville and WAJ</i>

Figure 7: Administrative Cost Assessment

	Cairo-Durham	Catskill	Coxsackie-Athens	Greenville	Windham-Ashland –Jewett
Total # Admins.	10*	7	8	9*	6*
Total Admins Costs <i>(include Superintendent)</i>	\$672,686	\$1,009,973	\$736,704	\$520,483	\$361,759
Total Operational Budget <i>(minus Debt Service)</i>	\$25,236,719	\$34,026,794	\$23,501,769	\$25,648,778	\$10,640,990
Total Operational Budget <i>(with Debt Service)</i>	\$27,726,926	\$36,699,599	\$25,331,109	\$26,155,360	\$10,756,366
% Administrative Cost of Operational Budget <i>(w/o Debt)</i>	2.66%	2.96%	3.13%	2.02%	3.39%
Operating Cost per Pupil less capital debt <i>(student/cost)</i>	1495/\$15,011	1795/\$17,284	1542/\$14,300	1253/\$19,246	401/\$23,664
Operating Cost per pupil	1495/\$18,546	1795/\$20,445	1542/\$16,427	1253/\$20,824	401/\$26,375

*Reflects shared PPS administrator

Appendix D: Family/Student Support

Special Education Data - Quick Summary	
Data as of 9/30/11 from NYSED Report Card/NYSED Special Education Data Summary	
District	
Greenville	\$10,225 \$24,221 16.4% 228 6.9% 40.0% 13.3% 9.0% 12.0% 91.8%* 42
Catskill	\$10,987 \$30,000 15.5% *317 9.4% 28.0% 28.0% 10.0% 10.0%* 67
Coxsackie	\$9,371 \$24,700 5.8% *160 5.2% 38.5% 30.8% 30.0% 11.0% 84.6% 49
Windham	\$15,611 \$15,708 18.8% 80 1.3% 71.4% 14.3% 17.0% 8.0%* 16
Cairo Durham	\$8,662 \$16,183 13.3% 210 7.0% 53.8% 19.2% 0.0% 9.0% 93% 51
	* data from PPS Director
	Did not meet AYP
	Does not meet State Target
	Exceeds Statewide Average
	* Data not collected by NYSED for this district as of 9/11

Appendix E: Financial/Operations

The focus of the observations, questions, and suggestions in this section is on the Greene County school group as a whole. The overall goals are:

- Efficiencies that benefit all or most of the 5 schools
- Effectiveness by recommending the adjusting of methods, programs and procedures
- Culture of sharing encouraged regionally

A. All Revenue Sources of the 5 Districts:

	<u>2010-11 Actual</u>
Local Revenues (General Fund only)	5.1% of total
State Revenues (General Fund only)	35.6% of total
Federal Revenues (General Fund only)	0.1% of total
Interfund Transfers	0.6% of total
Designated Fund Balances	6.2% of total
Local Tax Levy (including S.T.A.R.)	<u>52.4%</u> of total
	100.0%

COMMENT:

Of the Revenues, long term financial planning should include less reliance on State Aid by increasing Federal Revenues and Local Revenues. Also, lowering the reliance on Designated Fund Balances would help to manage/prevent wide swings in Local Tax Levy changes from year to year. A detailed chart of Revenues, by district, is provided in the Addendum 1-5 for each district.

B. Major Cost Centers of the 5 Districts:

	<u>2010-11 Actual</u>
Salary Costs	47.8% of total
Fringe Benefits Costs	20.2% of total
BOCES Costs	7.3% of total
Debt Service Costs	8.3% of total
Private School Tuition Costs	2.1% of total
Property Insurance Costs	1.8% of total
Facilities Costs	3.1% of total
Transportation Costs	5.2% of total
Academic & District-wide Costs	2.7% of total
Transfers Costs	<u>0.9%</u> of total
	100.0%

COMMENT:

Of the Cost Centers, it is obvious that finding ways to lower the first two (Salaries and Fringes) through contract negotiations could provide the most possible impact in lowering costs. These two Cost Centers account for 68% of district budgets. A detailed chart of cost centers, by district, is provided in the Addenda for each district.

C. DISTRICT BUDGETS, REVENUES, TAX LEVIES, FULL VALUES & TAX RATES

2010-11 BUDGET	<u>Cairo-D</u>	<u>Catskill</u>	<u>Coxsackie-A</u>	<u>Greenville</u>	<u>Windham-D</u>
BUDGETS	<u>\$27,726,926</u>	<u>\$36,699,599</u>	<u>\$25,331,109</u>	<u>\$26,155,360</u>	<u>\$10,576,366</u>
REVENUES	\$14,819,525	\$18,459,599	\$ 9,292,316	\$10,969,469	\$ 1,608,458
DESIGNATED FUND BAL.	\$ 1,694,470	\$ 2,200,000	\$ 1,530,000	\$ 925,000	\$ 250,000
TAX LEVY	<u>\$11,212,931</u>	<u>\$16,040,000</u>	<u>\$14,508,793</u>	<u>\$14,260,891</u>	<u>\$ 8,717,908</u>
TOTALS >	<u>\$27,726,926</u>	<u>\$36,699,599</u>	<u>\$25,331,109</u>	<u>\$26,155,360</u>	<u>\$10,576,366</u>
FULL VALUE	\$998,789,789	\$1,096,859,791	\$979,661,918	\$823,602,978	\$1,215,630,431
TAX RATE	\$10.80	\$14.62	\$14.81	\$17.32	\$ 7.17

Average Rate for Five (5) Districts in 2010-11 was \$12.66

2010 Statewide Full Value Tax Rate (excl. NYC) was \$14.30

D. ENROLLMENTS, EXPENDITURES PER CHILD, STUDENT/TEACHER RATIO

2010-11	Cairo-D	Catskill	Coxsackie-A	Greenville	Windham-A
Enrollments	1495	1795	1542	1253	401
Per Pupil Expend.	\$18,546	\$20,445	\$16,427	\$20,874	\$26,375
Student/Teacher	11.2: 1	Not Avail	11.6: 1	8.9: 1	10.0: 1

E. WEALTH AND TAX REVENUE PER CHILD

2010-11	Cairo-D	Catskill	Coxsackie-A	Greenville	Windham-A
Full Value per Pupil	\$ 668,087	\$ 611,064	\$ 635,319	\$ 657,305	\$ 3,031,497
Tax Levy per Pupil	\$ 7,500	\$ 8,936	\$ 9,409	\$ 11,381	\$ 21,740

Future Tax Levy/Rates and Voter-Approved Budgets

A. Tax Cap Legislation

The newly passed Property Tax Cap legislation will further complicate the districts' ability to maintain and/or improve programs for students. More than ever, accurate long-range financial planning will be crucial.

Similar to private sector companies who closely and monthly monitor their bottom line (Profit/Loss), a District should be monitoring monthly their comparable "Fund Balance". For school districts it's a delicate balance in the budgeting process to use some of the prior year's Undesignated Fund Balance rather than increasing the Tax Levy and Tax Rates.

Support for a school district budget with rather fixed or declining revenues from Local, State and Federal sources can mean a larger share of tax revenue is needed or a reduction of operating expenses may be needed to soften a tax increase. If the district has a substantial Undesignated Fund Balance it can choose to draw on these but, at what peril?

Example: Use of Fund Balance is similar to the family which has a savings account and decides to pull out of it a large chunk to help meet increased regular expenses for food, energy, gasoline, etc. Once the savings are used for "operating expenses" and aren't replenished, the year following can be very difficult. You can only "go to the well" so many times without it running dry.

It is the consensus of business administrators, CPAs, the State Education Department and the NYS Comptroller that a vital component of managing school financial resources is the bi-monthly projection of the school district's Undesignated Fund Balance, Designated Fund Balance and the current budget's ability to replenish the Fund Balance currently designated.

FINDINGS:

School districts need to have a clear picture of the amount that will be available in future years from their Undesignated Fund Balances – a key resource in managing tax levy and tax rate changes from year to year.

(1) A formal method of Fund Balance Management is recommended.

An early projection in a district might show that it will not replenish the amount of Fund Balance applied to their current 2011-12 budget. In essence this could signal a major tax levy increase needed in 2012-13 just to keep at their same level of budget appropriations in 2011-12. A long-range financial plan looking out at the next 3-5 years can flag these situations and allow the Board and Administration time to more carefully place Undesignated Fund Balance as a support of the budget.

Fund Balance management along with a monthly updated long-range financial plan are two (2) of the five (5) keys that the State Education Department, the NY State Comptroller and most CPAs/financial planners believe are necessary strategies with which school districts can achieve and maintain a sound financial condition.

(2) A Long-Range Financial Plan which is adjusted bi-monthly is recommended.

The original concept for this study was to include a long-range financial planning tool for each school district. This was based upon receiving from each district basic documents and information. Due to the flooding in Greene County and some key absences in the district offices, this information was not all received in time to produce the tool.

B. Calculation of 2012-13 Property Tax Levy Limit (Cap)

This new legislation will add a new set of complicated financial calculations which are not yet fully worked out by the Comptroller's Office, Department of Tax and Finance and, State Education Department. It would be advisable for each district to involve their Independent Auditor in this calculation. It is incorrect to refer to this law as a 2% cap on the 2012-13 Tax Levy since there are some adjustments and exclusions that could produce an increase of more than 2%. These adjustments/exclusions include:

1. Tax Base Growth Factor
2. Partial Pension costs exclusion due to statewide increases in contribution rates over 2%
3. Certain exclusions for Court Orders
4. Local portion of capital expenditures
5. Any "Payments In Lieu of Taxes" (PILOTS)

Detailed help and information are available at: www.osc.state.ny.us/localgov/realprop/
The OSC will have an online Form for reporting these calculations which you will obtain using your normal PIN.

FINDING:

It is recommended that a tentative worksheet and calculation of the 2012-13 tax levy cap should be done by each district in December 2011.

C. Data from www.tax-rates.org do have positive statistics for Greene County

As a percentage of estimated property fair market values, Greene County ranked 13th of the 14 counties contained in the Catskill, Adirondack and Central Leatherstocking regions. Only 1.38% of property values are collected in Greene County for property taxes. The Median value of homes in Greene County was \$179,100 for the 2011 year. However, in a comparison of the percentage of income expended for property taxes for these same 14 counties, Greene County ranked as the 4th highest of the 14 counties at 4.65%. Nationally, Greene County ranked 85th of 3,145 counties. For New York State as a whole, the state is tied with Wisconsin for 3rd highest property taxes as a percentage of home value at 1.76%.

FINDING:

In 2011, Greene County had the 13th lowest county property tax, as a percentage of property fair market value of the 14 counties in the region. **It is recommended that this data should be considered when presenting future budgets and tax rate increases.**

D. For the five (5) school districts examined in this Study, 2010-11 comparative tax data is shown below:

2010-11	<u>Cairo-D</u>	<u>Catskill</u>	<u>Coxsackie</u>	<u>Greenville</u>	<u>Windham-A</u>
<u>FULL VALUE TAX RATE</u>	\$ <u>10.80</u>	\$ <u>14.62</u>	\$ <u>14.81</u>	\$ <u>17.32</u>	\$ <u>7.17</u>
Tax Levy as % of Budget	40.4%	43.7%	57.3%	54.5%	82.4%
Designated Fund Balance	6.1%	6.0%	6.0%	3.5%	2.4%
Other Local, State and Federal %	53.5%	50.3%	36.7%	42.0%	15.2%
(% which is State Aid %)>>	(88.4%)	(81.0%)	(81.7%)	(87.8%)	(88.8%)
Tax Levy Revenue per enroll	\$7,500	\$8,936	\$9,409	\$11,381	\$21,740
Tax Rate per Full Value	\$10.80/\$1,000	\$14.62/\$1,000	\$14.81/\$1,000	\$17.32/\$1,000	\$7.17/\$1,000

D. (Continued) NYS Aid Ratios 2011-12

	<u>Cairo-D</u>	<u>Catskill</u>	<u>Coxsackie</u>	<u>Greenville</u>	<u>Windham-A</u>
<u>BOCES Aid Ratio</u>	53.5%	55.5%	55.8%	53.2%	36.1%
<u>State Aid CWR</u> (above 1.0% = wealthy, below 1.0% = less wealthy)	.786%	.527%	.841%	.864%	2.407%
<u>Selected State Aid Ratio</u>	49.7%	52.1%	47.3%	48.4%	0%

FINDINGS:

- a. When a Designated Fund Balance exceeds 2-3% of the budget it can make it difficult to maintain that level in future years and also difficult to constantly replenish each year.
- b. With 3 of the 5 districts relying on around 88% in state revenues to support their budgets, the likelihood of the State continuing that level in difficult economic times is reduced. Searching out strategic reductions in fixed expenses must be taken well in advance of next budget cycle, i.e. the largest cost centers (Salaries, Fringes, BOCES and Transportation).
- c. Very low tax levy revenue per student and full value tax rate may be holding back program improvements.
- d. Maintaining and updating, on a bi-monthly basis, a realistic long-range financial plan will give districts the necessary lead time to adjust to adverse conditions well in advance of the new budget cycle.

E. Additional 2010-11 comparative data for the five districts:

2010-11	<u>Cairo-D</u>	<u>Catskill</u>	<u>Coxsackie</u>	<u>Greenville</u>	<u>Windham-A</u>
Salary Costs as % of Budget	46.6%	42.7%	53.1%	50.9%	47.6%
Fringe Ben. as % of Budget	18.1%	19.1%	21.6%	21.3%	23.0%
[Fringe Ben. as % of Salaries]	[38.9%]	[44.7%]	[40.7%]	[41.8%]	[48.4%]
BOCES Costs as % of Budget	7.3%	8.1%	5.7%	7.3%	8.8%
Debt Costs as a % of Budget	11.1%	8.8%	6.2%	6.0%	0.6%
Private Tuitions as % of Budget	1.8%	4.2%	0.4%	1.8%	0.6%
Busing Contracts as % of Budget	1.2%	7.9%	5.1%	1.0%	N/A

BOCES Admin Services Costs	\$34,937/Yr	\$42,265/Yr	\$44,406/Yr	\$68,367/Yr	\$76,788/Yr
BOCES Admin Serv. Costs/Enroll.	\$23.37 per	\$23.55 per	\$28.80 per	\$54.56 per	\$191.49 per
BOCES Capital & Clerical/Admin	\$142.98 per	\$138.21 per	\$144.89 per	\$148.13 per	\$344.40 per

FINDINGS:

- a. Nothing specific can be stated without an in-depth look at the variances. For example, some districts spend several percentage points higher than the others on Salaries and Fringe Benefits. A close of examination and comparison of Contract language may yield some possible areas for future changes.
- b. Two districts have 3-5% higher percentage of debt; however, their tax levies as a percentage of their budget are on the low end – possibly due to State aid offsets.

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c. Costs for private school tuition vary widely as a percentage of the Budget (0.4% to 4.2%) and should be investigated more in depth.

The property tax cap calculations are still not finalized for the next school year's budgets. The law will be in effect for at least the next 5 years starting in 2012-13, and therefore it is important to get a long-range perspective on where the districts' tax levies are heading. Most of the former contingency budget rules remain in place with one important exception: the restriction of contingent budget spending to the lesser of 120% of CPI or 4% is stricken. However, the administrative cap is still in effect; and, non-contingent expenses are still removed.

Questar III BOCES recently detailed, in a 40-page slide presentation, how to accurately calculate a district's allowable 2012-13 tax levy. This was a presentation of the current interpretation of the new law. A summary of those slides ended with the following clarifications:

1. *NYS has a property tax cap, not a 2% cap.*
2. *The property tax cap limits the school district levy, NOT the individual tax bills of resident taxpayers.*
3. *The actual allowable tax levy increase will vary by district.*
4. *The formula allows for certain expenses to be exempt from the cap therefore allowing the total tax levy increase to be greater than the "perceived" cap.*
5. *BOEs can present a budget that "overrides" the cap but will need 60% voter approval.*
 - a. Voters are approving the budget (spending plan), not the tax levy.
 - b. The education community has many unanswered questions.
 - c. Education leaders need to inform their communities about the tax cap NOW!

FINDING:

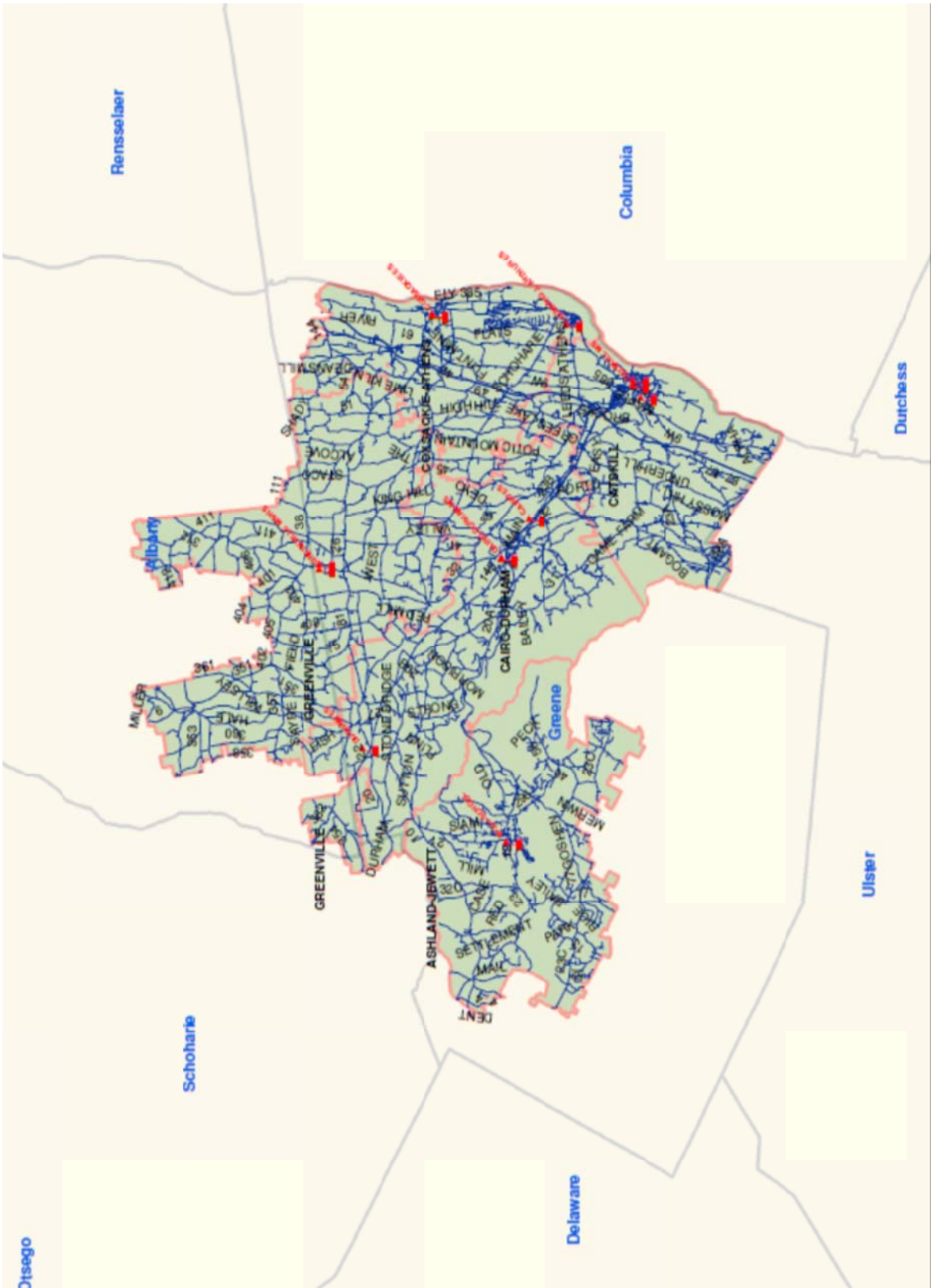
The CASDA team had sufficient financial data to complete a long-range financial plan from only one out of five districts. The estimated allowable tax levy for each district could be calculated for each of the next 5 years with this information.

Appendix E: Financial Operations (cont.) - Professional Learning Community: Essential Questions

A. Comparisons of Various General Fund Revenues and Expenditures

- 1.** Local Revenues in 2010-11 varied from 15.2% to 53.4% with the average being 43.6%.
- 2.** The property wealth (“Full Value”) behind each student varied from \$3,031,000 per student to a low of \$611,064 per student, with the average of 4 districts (excluding WAJ) being \$640,742 per student.
- 3.** The tax levy per pupil in Greene County ranged from \$7,500 to \$21,740 with an average of \$9,982.
- 4.** The tax rate on Full Value in Greene County had a range of \$7.17 to \$17.32 and an average of \$12.66. The statewide average, excluding New York City, is \$14.30.
- 5.** A comparison of 2010-11 total expenditures per pupil shows a range of \$16,427 to \$26,375.
- 6.** The total salaries as a percentage of the district’s total expenses for 2010-11 range from 43% to 53%.
The ratio of certified salaries expended to Civil Service salaries expended range from:
 Certified: 72.5% to 80.0% with average being 77.9%.
 Civil Service: 20.9% to 27.5% with average being 22.1%.
- 7.** The Fringe Benefits as a percentage of total Salaries paid varies from 39% to 48%. Are there some items that may be eliminated or reduced? Can shopping around, bidding, group buying or renegotiating union contracts have a positive impact?
- 8.** A comparison of BOCES costs as a percentage of the 2010-11 total expenses shows that the average was 7.3% but it ranged from a low of 5.7% to 8.8%.
- 9.** A comparison of debt service costs as a percentage of the 2010-11 total expenses shows that the average was 8.3% with a range of 6.0% to 11.1%.
- 10.** A comparison of non-BOCES private tuition costs as a percentage of the 2010-11 total expenses shows that the average was 2.1% with a range of 0.4% to 4.2%.
- 11.** A comparison of transportation contract costs as a percentage of the 2010-11 total expenses shows that the average was 4.1% with a range of 1.0% to 7.9%.
- 12.** A comparison of the district’s undesignated fund balances as of 6/30/11 averaged \$1,289,000, with a range of \$422,000 to \$2,875,000. The average for all 5 districts was \$1,289,000 but the average funds designated to support of the budget was \$1,320,000.

Figure 8. Regional Road Map of Greene County School District



Transportation: Current Conditions (expanded)

	Cairo-Durham	Catskill	Coxsackie-Athens	Greenville
1. What is the PHYSICAL ADDRESS of your district's transportation facility?	741 Main St Cairo, NY 12413	23 Browns Crossing Rd Catskill, NY 12414	N/A (contract transportation)	4972 SR 81 Greenville, NY 12083
2. What, if any, transportation routes are being shared with the other four districts in the study area?	C-DCSD contracts with GCSD for summer school, TVHS, CTE	CCSD shares contract shuttle with C-DCSD, C-ACSD, and W-A-JCSD for TVHS	TVHS using private carrier	GCSD contracts with C-DCSD for summer special ed, TVHS.
3. How many buses does your district own and operate (including spares)? - handicapped buses with capacities: - non-handicapped: buses with capacities: 60-66: 30: 15: 12: Other:	33 4 (28, 11) 27 2 8-seat	N/A (contract transportation)	N/A (contract transportation)	41 3
4. What is the average age of your district's bus fleet (or provide list including age or date purchased)?	List provided	N/A (contract transportation)	N/A (contract transportation)	List provided
5. What is the "out-of-service" rate for your district's bus fleet?	0%	N/A (contract transportation)	N/A (contract transportation)	3.3%
6. What is the number of specific routes operated by your district? - regular school day: - after school: - special/private school: - BOCES	14 @ 4; 4 @ 2 6 2 0	18 2-6 1 1	18/7/11 1 (TVHS)	32 5 2 2
7. What type of routing does your district employ for regular school day? (single trip/one tier or double trip/two tier)	double trip/two tier	double trip/two tier	double trip/two tier	single trip/one tier
8. What is the number of bus drivers employed by your district?	21 FT; 7 subs	N/A (contract transportation)	N/A (contract transportation)	43

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	Cairo-Durham	Catskill	Coxsackie-Athens	Greenville	Windham-Ashland-Jewett*
9. How are bus drivers provided with required initial and recurrent training? (e.g., in-district trainer, multi-district cooperative training, commercial trainer, BOCES service)	In-district; cooperative with GCSD	N/A (contract transportation)	N/A (contract transportation)	All methods	
10. What is the method used (e.g., direct vendor purchase, cooperative bid, BOCES bid, etc.) by your district for the procurement of: - new buses: - fuel (specify gasoline, diesel, or propane/natural gas): - tires: - bus parts:	Bid/state contract State contract (gas/diesel) State contract Private contract	N/A (contract transportation)	N/A (contract transportation)	State contract (gas, diesel) Bid Bid	
11. Does your district participate in any cooperative vehicle repair with any other public or private entity (e.g., other school, municipal, or commercial)?	No – private contractor on annual bid	N/A (contract transportation)	N/A (contract transportation)	Contract certain jobs	
Transportation supervisor Contact information	Marc Schroder mschroder@cairodurham.org 518-622-2236	Bill Muirhead bmuirhead@catskillcsd.org 518-943-0574 x104	Ted Nugent nugentt@coxsackie-athens.org 518-731-1732	Karen Schrader schraderk@greenville.k12.ny.us 518-966-5070 x463	Wendy Oftedal woftedal@wajcs.org 518-734-3400

Transportation: Significant Sharing Opportunities

Bus routing: Examples

- In a scenario in which the county school districts view themselves as a single cooperative educational entity, with specialized special education and other programs being housed in centralized geographical locations, regional transportation routes could be developed to enable students to attend educational programs across district lines. This service could be provided by a cooperative-based service or by a for-profit contract transportation service.
- In a scenario in which a cooperating district has a unique premier program (e.g., Ag/Tech in Greenville), in which other cooperative districts wish to participate, a cooperative approach to transporting students to that program would benefit both students from the sending districts and the revenue stream of the receiving district. Cooperative transportation should include delivery of students by the sending district to transfer points at which the receiving district picks up and transports students to the educational site. At the end of the day, the receiving district returns these students to the sending district at these same transfer points.
- Cooperating districts should transport their BOCES program (e.g., CTE and TVHS) and/or private/parochial students to a central transfer point, at which point a designated carrier (district or contract) would provide transport to the out-of-district program site. [NOTE: This technique is currently being used by some Greene County districts for shared pupil transport to TVHS.] This sharing opportunity should be expanded for the benefit of students in all five cooperating districts. It should also be expanded to include available community college programs (e.g., HVCC, GCCC, and/or SCCC).
- Cooperating districts should consider replicating the transportation sharing study currently being conducted by select Rensselaer County school districts in connection with Questar III BOCES. This study is exploring the feasibility of creating a public school transportation cooperative that is separate from the participating districts and that provides centralized transportation services to these districts. This cooperative would create a separate collective bargaining agreement with its drivers and other transportation staff, so as to standardize driver and staff pay rates and benefits for the region.

Bus maintenance facilities: Examples

- Develop a single transportation maintenance facility in a geographically-central location (e.g., Cairo) for the inspection and repair of all district-owned buses in a regional pupil transportation cooperative.
- Create a district transportation facility that has a mechanic/team with expertise in a particular bus maintenance routine (e.g., diesel transmissions). This district's bus maintenance facility receives buses from all cooperating districts for this type of repair. Other cooperating districts develop specialties in other areas of bus maintenance (e.g., engine overhauls, body work/painting).
- A designated district specializes in the identification and correction of road-worthiness issues in the combined fleets of all cooperating districts. This district also serves as the DOT inspection site for the buses of all other cooperating districts.

Fueling facilities: Examples

- Each district in the cooperative builds a state-of-the-art computerized fueling station to service the buses and maintenance vehicles of all cooperating districts. Build cooperative links with county/municipal highway and local emergency service providers to supply fuel at these stations.
- Computerization allows for the accurate billing of fuel usage to the correct cooperative entity.
- Saving should accrue due to economies of scale achieved through the collective purchase of diesel fuel and gasoline. (See below.)

Purchasing: Examples

- The transportation commodities needs of all members of the county cooperative (schools, municipalities, emergency services) should be combined into annual bids (GML 103) for these items for the benefit of all cooperating members of the consortium. Saving should accrue due to economies of scale achieved through the collective purchase of these items.
- The cooperating district should explore the advantages to be obtained by cooperative bids coordinated through the BOCES representing the interests of those districts in the region.

Recruitment/Hiring/Training: Examples

- A central, shared human resources clearinghouse should be created for recruiting drivers/mechanics, receiving/processing driver applications, executing DMV checks, hiring and appointing transportation personnel, providing initial and recurrent training, performing annual performance reviews, coordinating contract administration, and providing related human resources services.
- At the very least, all cooperating districts should participate in the centralized recurrent training of transportation personnel.

Regional Snapshot: State Aid Information

84.7%

2010-11 Actual State Aid Received in General Fund					
	CAIRO-D	CATSKILL	COXSACKIE-A	GREENVILLE	WINDHAM-A
<i>Railroad Infrastructure Inv. Act</i>	\$ -	\$ -	\$ 47,840	\$ -	\$ -
Basic Formula Aid-Gen Aids (Ex Lottery Aid)	\$ 10,156,780	\$ 11,299,626	\$ 4,244,433	\$ 5,509,917	\$ 1,138,412
<i>VLT Lottery Grant</i>	\$ 1,960,329	\$ 2,169,189	\$ 1,320,415	\$ 1,172,754	\$ 57,080
BOCES Aid (Sect 3609a Ed Law)	\$ 868,719	\$ 704,725	\$ 489,909	\$ 638,180	\$ 157,267
Tuit for Students w/Disabilit.	\$ 33,781	\$ 639,047	\$ 992,558	\$ 1,760,594	\$ 23,708
Textbook Aid (Incl Txtbk/Lott)	\$ 91,336	\$ 85,198	\$ 93,725	\$ 125,327	\$ 232
Computer Sftwre, Hrdwre Aid	\$ 44,745	\$ 42,202	\$ 45,530		\$ 2,543
Library A/V Loan Program Aid	\$ 9,518	\$ 10,912	\$ 9,750		
	\$ 13,165,208	\$ 14,950,899	\$ 7,592,117	\$ 9,629,241	\$ 1,379,242
Percentage of Total Budget Supported by State Aid	47.5%	40.7%	30.0%	36.8%	13.0%
Average of 4 excl Windham	39.1%				
2011-12 Projected State Aid (3/30/11 Run) for General Fund					
	CAIRO-D	CATSKILL	COXSACKIE-A	GREENVILLE	WINDHAM-A
<i>Railroad Infrastructure Inv. Act</i>					
Basic Formula Aid-Gen Aids (Ex Lottery Aid)	\$ 11,099,293	\$ 12,992,034	\$ 6,621,657	\$ 8,327,222	\$ 1,016,554
<i>VLT Lottery Grant</i>					
BOCES Aid (Sect 3609a Ed Law)	\$ 642,985	\$ 749,579	\$ 456,488	\$ 708,167	\$ 147,841
Tuit for Students w/Disabilit.	\$ 297,645	\$ 839,874	\$ 236,437	\$ 528,288	\$ 37,190
Textbook, Library & Software	\$ 117,607	\$ 138,559	\$ 121,335	\$ 104,952	\$ 32,427
Hardware & Technology	\$ 18,829	\$ 22,726	\$ 20,756	\$ 17,374	\$ -
	\$ 12,176,359	\$ 14,742,772	\$ 7,456,673	\$ 9,686,003	\$ 1,234,012
Net Change Over 2010-11	\$ (988,849)	\$ (208,127)	\$ (135,444)	\$ 56,762	\$ (145,230)
SPECIFIC AIDS PROJECTED FOR 2011-12 (3/30/11 Run)					
	CAIRO-D	CATSKILL	COXSACKIE-A	GREENVILLE	WINDHAM-A
FOUNDATION AID	\$ 9,517,370	\$ 9,169,349	\$ 5,924,942	\$ 7,405,591	\$ 977,301
HIGH TAX AID	\$ 184,142	\$ 188,575	\$ 166,717	\$ 148,880	\$ 200,976
UNIVERSAL PRE-K AID	\$ 61,824	\$ 92,258	\$ -	\$ 110,592	\$ -
BOCES AID	\$ 642,985	\$ 749,579	\$ 456,488	\$ 708,167	\$ 147,841
HIGH EXCESS COST AID	\$ 46,217	\$ 208,015	\$ 125,054	\$ 234,108	\$ 2,816
PRIVATE EXCESS COST AID	\$ 251,428	\$ 631,859	\$ 111,383	\$ 294,180	\$ 34,374
TRANSPORTATION AID	\$ 1,282,230	\$ 1,709,485	\$ 811,820	\$ 1,241,617	\$ 37,652
BUILDING AID	\$ 2,494,962	\$ 4,140,679	\$ 1,290,556	\$ 1,041,221	\$ 85,067
GAP ELIMINATION (NET)	\$ (2,441,235)	\$ (2,308,312)	\$ (1,572,378)	\$ (1,620,679)	\$ (284,442)
	\$ 12,039,923	\$ 14,581,487	\$ 7,314,582	\$ 9,563,677	\$ 1,201,585

Regional Snapshot: BOCES Administrative Contracted Services

B.O.C.E.S. Administrative Services Contracted					
2010-11 BUSINESS ADM SERVICES FROM BOCES	CAIRO DURHAM	CATSKILL	COXSACKIE ATHENS	GREENVILLE	WINDHAM ASLAND
CENTRAL DATA PROCESSING					\$ 18,698.00
FINANCE MANAGER PAYROLL/ACCTS PAY ONLINE				\$17,000.00	
GRANT WRITER			\$ 3,750		
ERIE #1 BOARD POLICY & ADM MANUALS				\$ 4,000	
DATA COORDINATOR/ANALYSIS	\$ 19,357				
JEFF-LEWIS BOCES: DRUG/ALCOHOL TESTING				\$ 2,000	
CAP. REGION BOCES E-RATE				\$ 4,377	
HEALTH & SAFETY SERVICE		\$ 3,863	\$ 3,863		
EMERGENCY NOTIFICATION SYSTEM			\$ 4,425		
ASSET MANAGEMENT & APPRAISALS	\$ 5,450		\$ 1,700	\$ 5,251	
STATE AID & FINANCIAL PLANNING	\$ 2,990	\$ 2,990	\$ 2,990	\$ 2,990	
GASB 45 PLANNING & VALUATION SERVICE		\$ 3,500	\$ 4,688	\$ 4,500	
HEALTH and/or DENTAL and/or FLEX INSURANCE CONSULT.	\$ 7,140	\$ 7,140	\$ 7,140	\$ 7,140	\$ 45,662
WORKERS COMP CONSORTIUM COORDINATION		\$ 3,902	\$ 3,902	\$ 3,902	\$ 2,278
ONLINE APPLICATION SYSTEM (OLAS)			\$ 3,684	\$ 5,821	
PERSONNEL SERVICES: recruiting, subs, EAP					\$ 14,933
COMMUNICATIONS: NEWSLETTER				\$ 4,866	
WEBSITE DESIGN & MANAGEMENT				\$ 9,495	
OFFSET PRINTING SERVICE				\$ 10,000	\$ 704
COOPERATIVE BIDDING		\$ 1,300	\$ 2,280		\$ 2,422
SAFETY RISK MANAGEMENT		\$ 19,570			\$ 10,789
FIRE SAFETY INSPECTIONS			\$ 1,647		
BUILDING INSPECTION SERVICE			\$ 1,647	\$ 4,025	
FIRE SYSTEMS SERVICE (Extinguishers/kitchen hoods)			\$ 2,690		
	\$ 34,937	\$ 42,265	\$ 44,406	\$ 68,367	\$ 76,788
ENROLLMENTS	1,495	1,795	1,542	1,253	401
BUSINESS ADM SERVICES FROM BOCES COST PER STUDENT	\$ 23.37	\$ 23.55	\$ 28.80	\$ 54.56	\$ 191.49
AVERAGE \$38.48 PER STUDENT					
2011-12 PROJECTED					
BOCES CAPITAL COSTS	\$ 74,449	\$ 86,402	\$ 77,815	\$ 64,643	\$ 62,736
BOCES ADMIN AND CLERICAL COSTS	\$ 139,311	\$ 161,678	\$ 145,610	\$ 120,962	\$ 75,370
	\$ 213,760	\$ 248,080	\$ 223,425	\$ 185,605	\$ 138,106
BOCES CAPITAL/ADMIN COSTS PER ENROLLMENT	\$ 142.98	\$ 138.21	\$ 144.89	\$ 148.13	\$ 344.40

Sample of a Recommended Staffing Chart (support in monitoring 40-50% of Budget Costs)

CURRENT STAFFING POSTION INFORMATION CHART AS OF							10/31/11				
Name	Position	GF FTE	FF FTE	ANNUAL SALARY	OTHER ASSIGN.	OTHER SALARY	RETIRE. SYSTEM	DISTRICT SHARE		PRIOR YR USED SICK L.	PRIOR YR. USED PERS.
								HEALTH INS	DENTAL INS		
Jones, Carol	Asst Supt	1.20		\$ 85,000			TRS	\$ 10,000	\$ 1,000	4	2
Smith, Mary	1st Gr	0.50	0.50	\$ 45,000	Coach	\$ 2,000	TRS	\$ 8,000	\$ 1,000	8	2
Clark, Bill	Head Cust.	1.20		\$ 35,000			ERS	\$ 10,000	\$ 1,000	3	2

This is an example of a Chart. By using an Excel spread sheet the various categories can be sorted in a variety of helpful ways. It can provide:

- 1. an up-to-date Salary Cost Center projection for maintaining your Long-Range Financial Plan**
- 2. an up-to-date Fringe Benefit Cost Center projection (Health Ins., Pensions, FICA, etc)**
- 3. help spot possible unusual use of sick or personal days**
- 4. help project the somewhat hidden costs for time off for sick and personal needs**
- 5. help manage number of positions by keeping an up-to-date overview and class sizes, etc**