

Merger Feasibility Study
for
Johnsburg Central School District
and
Minerva Central School District



Prepared by

Jerome D. Steele, Ed.D.
Michael Piccirillo, Ed.D.



June 2024

Merger Feasibility Study Johnsburg Central School District Minerva Central School District

Presented to

Superintendent, Michael Markwica

Johnsburg Board of Education

Rachel DeGroat, President
Tara Sears, Vice President
Thomas Ordway
Erwin Morris
Sarah Williams
Chris Jay
Melissa Freebern

Superintendent, Candice Husson

Minerva Board of Education

Nellie Halloran, President
Hayley Moffit-Killon, Vice President
Ron Sanalidro
Nichole Griffen
Jessica West

Prepared by CASDA Consultants

Jerome D. Steele, Ed.D.

Michael Piccirillo, Ed.D.

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Johnsborg Members

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Venessa Donohue

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CHAPTER ONE

Purpose of the Feasibility Merger Study And CASDA's Ability to Conduct this Study

The Johnsborg and Minerva Central School Districts initiated a discussion of a potential merger in January of 2023 when representatives from the New York State Education Department provided both districts with a presentation regarding the process of school district reorganization. Primarily, there are two common reorganization methods: Annexation and Centralization. With an Annexation, one district is absorbed into another existing district. A new district is not created. With a Centralization process, two districts decide to form a new district and the old districts are dissolved. The Johnsborg and Minerva Boards of Education working in conjunction with the Dr. Turina Parker, District Superintendent of the Washington, Saratoga, Warren, Hamilton, Essex (WSWHE) BOCES, prepared a Request for Proposal to conduct a Feasibility Study for the Johnsborg and Minerva Central School Districts.

In June of 2023, the Capital Area School Development Association (CASDA) submitted a proposal to Dr. Parker for consideration. On August 23, 2023, CASDA Consultants Dr. Jerome D. Steele and Dr. Michael Piccirillo provided the Johnsborg and Minerva Boards of Education with a presentation outlining the parameters of the study that CASDA would conduct. The following areas were shared with Boards:

- A. Community and School Community Stakeholder Perspectives
- B. Student/Enrollment Trends
- C. Educators/teaching faculty and educational leadership staff
- D. Business Office Operations
- E. Financial/Tax Information
- F. Foundation Aid, Debt Service, and Fiscal Planning, Transportation Services
- G. Food Services
- H. Athletic Program and Management
- I. Course offerings, curricula, and curriculum coordination
- J. Instructional Technology
- K. Facilities
- L. Human Resources
- M. School District Organization

Qualifications and Experience of CASDA

Incorporated in 1949 by the State Education Department of the University of the State of New York, CASDA is the oldest school study council in the United States. In this capacity, CASDA serves more than 90 school districts and private institutions. Among the affiliates are three large city districts, several small city districts, suburban and rural districts, and five Boards of Cooperative Educational Services (BOCES) districts. The CASDA Executive Committee is composed of 13 school superintendents and three representatives from the University at Albany.

The primary purpose of CASDA is to serve as a cooperative planning, research, and development unit through which affiliated schools and educational agencies may more effectively define and fulfill their purposes and functions in serving the educational needs of their communities. CASDA also strives to promote cooperative interaction between the University at Albany and the affiliated school districts.

CASDA provides a wide variety of opportunities such as conferences, seminars, meeting series, on-site programs, and facilitation for all members of the school communities to assist them in becoming aware of the issues and changes in education. Personnel from CASDA affiliate schools are able to attend staff and professional development functions to develop their competence, awareness, and understanding. These elements are intended to improve student learning and performance to the benefit of the schools, school districts, and students.

In addition, CASDA conducts a wide range of short-term studies and evaluation services for its member organizations each year. With a large and talented team of consultants, CASDA builds the capacity of schools and districts in such areas as curriculum, instruction, leadership, special services, data use, and professional development.

CASDA also offers a variety of special services including collaboration with the Greater Capital Region Principals' Center, Capital Region Writing Center, the Scholars Recognition Program, and Select Seminars on Excellence in Education.

Qualifications and Experience of the consultants engaged in this merger study.

Dr. Michael Piccirillo, Executive Director, CASDA

Dr. Piccirillo joined CASDA in June of 2018 as Executive Director after serving six school districts throughout the Capital Region over 31 years. Most notably, Dr. Piccirillo spent the last five

years of his career in the Saratoga Springs City School District as the Superintendent of Schools, and in the five years previous to that held the position of Assistant Superintendent for Secondary Education at Saratoga Springs. During his tenure in Saratoga Springs, the school district consistently ranked in the top ten in the region for student achievement and made significant improvement in graduation rates for economically disadvantaged and special education students.

Dr. Piccirillo earned a doctorate in Educational Leadership from Russell Sage College, his master's degree in social studies Teaching from Binghamton University, and a bachelor's degree in Sociology from Binghamton University. His research interests focus on the impact of the belief systems of individual leaders on their school systems, with a special emphasis on intentionality of leadership decision-making as grounded in core values and beliefs.

Dr. Piccirillo has been heavily involved in his local community serving on several not-for-profit boards including the Saratoga Regional YMCA, Saratoga Sponsor-A-Scholar, Saratoga Foundation for Innovative Learning, and the Saratoga Springs Rotary Educational Foundation.

Dr. Jerome D. Steele, CASDA Consultant

Dr. Steele joined CASDA in 2012 as a faculty member, after serving 37 years in education. Dr. Steele served as the Superintendent of the Maplewood-Colonie Common School District from 1991 to 2008, when it merged with the North Colonie Central School District as part of an annexation. After the merger, Dr. Steele remained as the elementary principal of Maplewood School for three years. After retiring from North Colonie, Dr. Steele served as the Superintendent of North Greenbush Common School District from 2011 through 2012. Prior to his tenure as Superintendent of Maplewood, Dr. Steele was a social studies teacher in the Green Island Union Free School District from 1974 to 1984. In 1984, he became K-12 Principal at Heatly School in Green Island.

Dr. Steele received his bachelor's degree in history/education from Siena College. He also received a Master of Arts in History/Education, a Master of Science degree in Educational Administration, as well as a Certificate of Advanced Study in Educational Administration from the University at Albany. Dr. Steele completed his doctoral studies in 2010 receiving a Doctorate in Educational Leadership from Russell Sage College. Dr. Steele's dissertation focused on school district reorganizations/mergers. The title of his dissertation is: *The Leadership Role of the Superintendent in a Time of Change and Scarce Resources: A Qualitative Study of Three School Districts Reorganization Efforts.*

Currently, in addition to his role as a CASDA Consultant, Dr. Steele is an Assistant Professor of Educational Leadership and former Chair of the Doctoral Program in Educational

Leadership at Russell Sage College, Albany and Troy, New York. Dr. Steele is also the Director of the Dawn Lafferty Hochsprung Center for the Promotion of Mental Health and School Safety at Russell Sage College.

Specific feasibility study approach

The CASDA consultants will conduct a mixed methods study incorporating both qualitative and quantitative data that will be used to analyze the salient aspects of the merger process and inform the Johnsborg and Minerva Boards of Education regarding the feasibility of proceeding to a non-binding and then a binding vote for reorganization.

CASDA's capacity to conduct this study

Since its inception in 1949, CASDA has conducted a wide variety of studies helping schools and districts to better understand their capacity to serve their students and their communities. The following studies conducted by CASDA represent a sample of the work done in the area of organization, strategic planning, and sharing services with schools and districts in the greater Capital Region. These studies give testimony to the capacity of CASDA to conduct this study.

As CASDA has worked with both Johnsborg and Minerva in previous studies, we believe we are the best organization to complete this study.

CASDA organizational studies

Merger of Catholic Central High School of Troy with St. Ambrose Catholic Elementary School, 2021-2022, conducted by Dr. Jerome D. Steele and Mr. Terrance Brewer

Greater Johnstown School District Facility and Grade Arrangement Study Update, February 2020, conducted by Dr. Jerome D. Steele and Mr. Terrance Brewer

An exploration of the future and sustainability of Catholic High School Education within the Roman Catholic Diocese of Albany, 2019, conducted by Dr. Jerome D. Steele and Mr. Terrance Brewer

Fort Edward Union Free School District Pre-Merger/Shared Services Study, 2018, conducted by Dr. Jerome D. Steele and Mr. Scott Hunter

True North Consortium: Setting the Direction for Future Sustainability, A Strategic Plan, June 2016, conducted by Dr. Jerome D. Steele, Dr. Gregory Aidala, and Mr. Douglas Kelley

Building a 21st Century Regional Learning and Planning Community, A Collaborative Model for Washington County Schools, November 2012, Mr. Terrance Brewer, and Dr. Jerome D. Steele

Pocantico Hills Central School District: Final Report for Administrative Restructuring, 2015, conducted by Mr. Terrance Brewer and Dr. Jerome D. Steele

Minerva Central School District: A District Report and Recommendations for Strategic Action Planning, 2014-2015, Mr. Terrance Brewer and Dr. Diane Albano

Awarding of contract and beginning the study

In September of 2023, CASDA was awarded the contract through WSWHE BOCES to conduct the feasibility study. The overarching question that CASDA would explore with the Johnsbury and Minerva School Districts is: ***To what extent would instructional opportunities be enhanced for all students at a similar or reduced cost to taxpayers by merging the two districts?***

In order to begin this process, Dr. Piccirillo and Dr. Steele asked both districts to choose a team of 10 members including two students from each district to be part of the Feasibility Study Committee (FSC). Dr. Piccirillo and Dr. Steele facilitated a discussion regarding a proposed merger with the FSC. We conducted seven meetings beginning on October 18, 2023; November 1, 2023; November 29, 2023; January 17, 2024; January 31, 2024; March 6, 2024; and March 13, 2024. In addition to these meetings, two focus group sessions were conducted to receive the perspectives of teachers, non-instructional staff, students, community members/senior citizens, and parents. The first focus group session was held in Minerva on November 8, 2023. The second focus group session was held in Johnsbury on November 15, 2023.

CHAPTER TWO

Background Information Regarding the Johnsburg and Minerva Central School Districts Focus Groups with Stakeholders

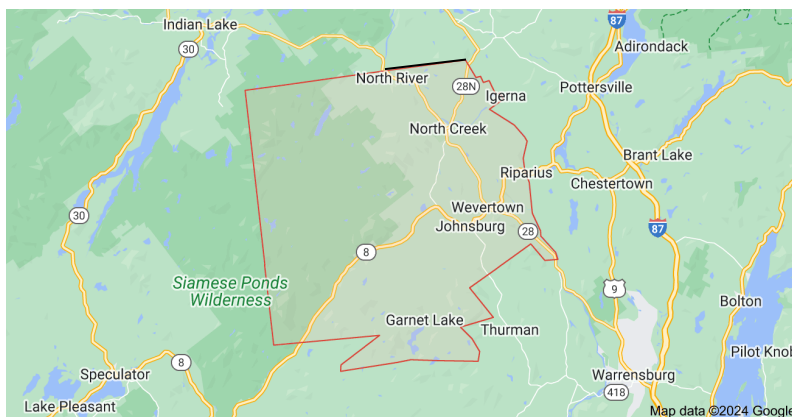
The Johnsburg and Minerva Central School Districts were centralized in the 1930s and 1940s combining the Common School districts within their respective communities. The Johnsburg Central School District was centralized in 1946 combining Union Free School District #1 consisting of Johnsburg and Chester; Common School Districts 2, 3, 6, 7, 8, 13, 15, and 16 in the Town of Johnsburg; Common School District #11 in the Town of Johnsburg and the Town of Thurman. The date of the meeting to centralize was May 21, 1946. The newly formed Johnsburg Central School District began operating for the 1946-1947 school year.

The Minerva Central School District, originally known as the Olmstedville Central School, was centralized in 1931 combining Union Free School District #1 in the Town of Minerva; Common School Districts 4 and 13 in the Town of Minerva and all in Essex County. Common School District #7 in the Town of Chester, Warren County, was also included in this centralization process. The date of the meeting to centralize was December 2, 1930, and the newly formed district began operating for the 1931-1932 school year. On July 1, 1944, Common School #2 in the Town of Minerva was annexed and became part of the Minerva Central School District for the 1944-1945 school year.

The following maps indicate the current boundaries of both the Johnsburg and Minerva School Districts.

Figure 1

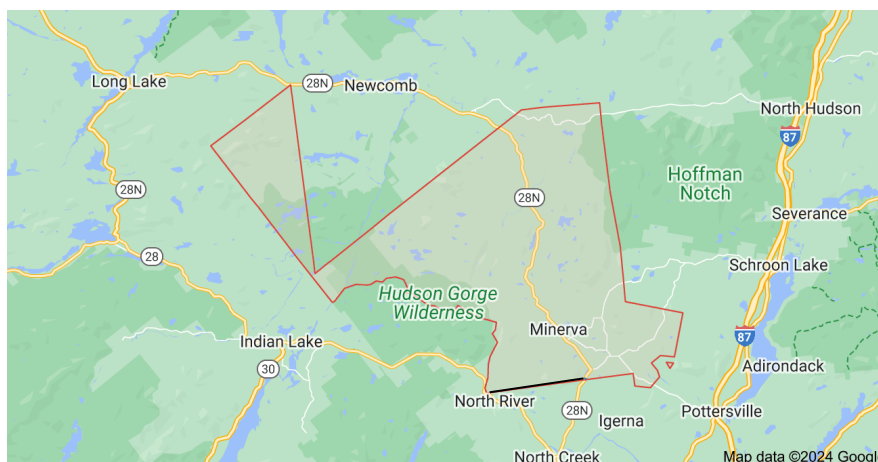
Map of the Johnsburg Central School District



Current boundaries of the Johnsburg Central School District

Figure 2

Map of the Minerva Central School District



Current boundaries of the Minerva Central School District

The Johnsburg Central School District encompasses approximately 218 square miles and has a population of about 2,500. The Minerva Central School District covers approximately 157 square miles and has a population of about 994. The black line on each map indicates the point where the two districts would merge to become one district. The merged district would then extend to 375 square miles with a population of approximately 3,494. Combined enrollment based on 2023-2024 BEDS data would be 342 students. Chapter Three provides an in-depth look at past and projected enrollment using a Cohort Survival methodology.

Focus Groups

To begin our work with the Feasibility Study Committee, the CASDA Consultants held two days of focus group meetings. The first was in Minerva on November 8, 2023, and the second was in Johnsburg on November 15, 2023. Each day the CASDA Consultants conducted five sessions with the following stakeholders: Community/Senior Citizens, Students (NHS and Student Council), Teachers, Noninstructional Staff, and Parents. Each group was asked the same set of questions to ascertain their perspective on the proposed merger. The questions were as follows:

1. What are the major successes recently experienced by the district?
2. What major challenges is the district facing?
3. What do you think is the single most important priority for the Johnsburg/Minerva Central Schools for the next five years?

4. In what ways is the potential merger of the two districts an opportunity for you school district?
5. In what ways is the potential merger of the two districts a threat to your school district?
6. What would success look like at the conclusion of a merger between the two school districts? How would you know the merger was successful? What does success look like to you?
7. What information or advice would you share with the Johnsburg/Minerva School Districts as they make decisions about a potential merger?

The data from these focus group meetings was collated into themes and organized according to a Strength, Weakness, Opportunity, and Threat (SWOT) analysis. Table 1 is a summary of the themes that emerged.

Table 2.1

Focus Group SWOT Themes

SWOT Themes	Minerva	Johnsburg	Combined
Current Strengths	Special Ed. Programs Filling all Positions Traditions: ex. Senior Trip Merged Athletics Small Close-Knit Community Catering to student needs Graduation Rate	Wellness Center/Focus on Mental Health Music Department Sports are growing. Cafeteria Support from the community. STEM capabilities Clubs Consistency - Budgets, Teachers, BOE	Meeting Student Needs Special Education/Mental Health Community Support
Current Weakness	Lack of Cultural Diversity Limited Academic Choices Loss of Middle School Program Limited Extracurricular choices Size Recruiting Staff	Teacher Recruitment/Loss of Positions Teacher Time/Lack of Planning Time Scheduling Transportation Limited Social Mobility Geographic Isolation	Staff Recruitment Transportation Cultural Diversity/Isolation

	Transportation		
Opportunities with Merger	Increased Academic Opportunity Increased Extracurricular Opportunities Music Program More Friends Sports	Increased Academic Opportunity Staffing Opportunities Increased Extracurricular Opportunities Increased Funding More Music Opportunities More Friends Increased Enrollment Full Athletic Merger	Increased Academic Opportunity Increased Extracurricular Opportunities Music Program More Friends Sports
Threats With Merger	Closing of Schools Loss of Voice Loss of identity/Traditions Loss of Jobs Inheriting Debt/Financial Instability Transportation	Future of the Buildings Taxes/Johnsburg Finances Loss of Jobs Transportation Loss of Traditions/Pride Lack of Shared Vision Between Districts	Future of Buildings Loss of Jobs Transportation Loss Identity/Traditions
Other	Decisions of Town Boards	Decisions of Town Boards	Decisions of Town Boards

CHAPTER THREE

Enrollment and Enrollment Projections

One of the most important variables in deciding whether to engage in a reorganization or merger study is declining enrollment. According to the February 2023 issue of Education Trust-New York, school districts in New York State have experienced an 8% drop in enrollment from 2017-18 to 2021-22 (p. 1). This decrease was exacerbated by an increase in students enrolling in Public Charter Schools or by parents homeschooling their children. The decrease was also affected by the COVID-19 pandemic.

In order to better understand the trends for the Johnsbury and Minerva Central School Districts, CASDA performed a Cohort Survival enrollment methodology to project future enrollment for these districts. A Cohort Survival methodology utilizes live birth rates for each district. Live birth rates for each district are maintained by the New York State Department of Health. Enrollment data was gathered beginning for the 2013-2014 school year and is based on the New York State Basic Educational Data System (BEDS) which is collected from every school district every year. Utilizing this data, a ratio for each cohort moving from one grade to the next was established. The cohort survival ratio is calculated between the number of students in first grade of one year divided by the number of students in kindergarten from the previous year. For example, if first grade had an enrollment of 15 students in one year and Kindergarten had an enrollment of 17 students the previous year, the calculation would be $17/15=.88235$. In other words, the survival rate from kindergarten to first grade is 88%. Ratios are then calculated for each cohort of students moving to the next grade over time. These ratios are then used to project future enrollment. Enrollment data was gathered beginning for the 2013-2014 school year and is based on the New York State Basic Educational Data System (BEDS) which is collected from every school district every year. This data was also confirmed by each school district. See Appendix C for the complete Cohort Survival Projections for both districts.

Table 3.1 indicates the number of live births for both the Johnsbury and Minerva School Districts. This data was collected from the New York State Department of Health.

Table 3.1

Live Birth Rates for Johnsburg and Minerva School Districts and year entering kindergarten.

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Live Births in Johnsburg	24	28	33	17	19	22	22	14	18	15	25	12	17	16
Live Births in Minerva	10	9	8	4	9	8	2	4	6	4	7	2	4	2
Year entering Kindergarten	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26

The Live Birth data indicated in the table above was used in the Cohort Survival projections indicated in tables 3.2 and 3.3.

Table 3.2

Johnsburg Central School District enrollment and projection numbers

Grade	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Birth Data	22	14	18	15	25	12	17	16	17	17	17	17
K	23	21	12	15	19	10	12	17	16	17	17	17
1	23	28	23	16	15	17	11	13	18	17	18	18
2	22	17	29	23	16	12	16	10	12	17	16	17
3	30	21	18	25	19	13	12	16	10	12	17	16
4	26	28	20	18	24	16	12	11	15	9	11	16
5	28	25	26	21	14	25	16	12	11	14	9	11
6	23	28	27	26	21	13	25	16	12	17	15	9
7	29	24	29	28	23	20	13	26	16	12	18	15
8	20	27	24	26	24	20	18	12	24	15	11	16
9	21	19	27	25	29	29	21	20	13	26	16	12
10	29	22	16	19	26	24	26	19	18	12	23	15
11	17	24	21	15	20	22	23	25	19	17	11	22
12	20	17	24	23	17	16	22	23	25	18	17	11
Total	311	301	296	280	267	237	227	220	209	203	199	195
K-6 Total	175	168	155	144	128	106	104	95	94	103	103	104
7-12 Total	136	133	141	136	139	131	123	125	115	100	96	91

Table 3.2 indicates that Johnsburg CSD experienced a decline in enrollment of 74 students from 2018-19 school year to the 2023-2024 school year.

Table 3.3*Minerva Central School District enrollment and projection numbers*

Grade	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Birth Data	2	4	6	4	7	2	4	2	6	6	6	6
K	4	9	11	12	11	3	3	7	3	10	10	10
1	7	4	10	11	10	10	3	3	7	3	10	10
2	4	7	4	11	9	7	10	3	3	6	3	10
3	6	4	7	6	10	9	7	10	3	3	6	3
4	7	7	5	6	7	12	9	7	10	3	3	7
5	8	8	7	5	6	5	11	9	7	10	3	3
6	10	11	9	8	5	5	5	12	10	7	10	3
7	5	10	11	10	8	6	6	6	13	11	8	11
8	6	7	8	9	9	8	6	5	5	12	10	7
9	10	4	7	8	10	7	8	5	5	5	12	9
10	9	11	4	9	9	12	8	9	6	6	6	14
11	3	8	8	4	8	8	11	7	8	6	5	6
12	7	3	10	8	6	8	9	12	8	9	6	6
Total	86	93	101	107	108	100	96	95	88	91	92	99
K-6 Total	46	50	53	59	58	51	48	51	43	42	45	46
7-12 Total	40	43	48	48	50	49	48	44	45	49	47	53

It is interesting to note that Minerva CSD experienced an increase in enrollment of 14 students from 2018-19 school year through the 2023-24 school year. Not showing in table 4 are five ungraded students. These students were not included in this table as it would be difficult to calculate a ratio for the cohort survival projection.

Table 3.4*Combined enrollment projections for a Jobsburg and Minerva district*

Grade	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
K	15	24	19	27	27	27
1	14	16	25	20	28	28
2	26	13	15	23	19	27
3	19	26	13	15	23	19
4	21	18	25	12	14	23
5	27	21	18	24	12	14
6	30	28	22	24	25	12
7	19	32	29	23	26	26
8	24	17	29	27	21	23
9	29	25	18	31	28	21
10	34	28	24	18	29	29
11	34	32	27	23	16	28
12	31	35	33	27	23	17
Total	323	315	297	294	291	294

Table 3.4 indicates that there would be a decline in enrollment in a new district of 29 students or approximately 9 percent. It is important to note that these are just projections and not actual enrollment numbers. A new district may implement a census data system to accurately project future enrollment. Each year, live births are available through the New York State Department of Health. Live births could be crosschecked with census data collected by the new district. Continuing a Cohort Survival model would provide some reliability for projecting enrollment.

Not included in these projections are students who are home-schooled. Johnsbury has approximately 35 students and Minerva has approximately 5 students who are home-schooled. Depending upon future decisions made by these families, these students could become part of the total enrollment of a new district.

CHAPTER FOUR

Instructional, Extracurricular, Athletic Programs and Accountability

Comparison of instructional programs

The Johnsbury and Minerva Central School Districts follow the curriculum guidelines as



outlined by the New York State Education Department. Table 4.1 indicates the courses currently offered by Johnsbury and Minerva. Obviously, there are many similarities to courses offered by both districts. However, there are several areas

where courses are offered in one district but the other. For example, Minerva offers a comprehensive program in Business Education, while Johnsbury does not. Minerva also offers a more comprehensive program in Technology, while Johnsbury does not. Johnsbury offers a more comprehensive program in Family and Consumer Sciences, while Minerva only offers Home and Career Skills in seventh grade. Although both districts have music programs, Johnsbury has an extensive band program that begins in the elementary school and extends through high school.

Each district offers unique opportunities to explore learning through courses such as Adirondack History, Astronomy, Forensic Science, Marine Biology, and many more. Courses are also offered through SUNY Adirondack and North Country Community College for college credit.

The combined course offerings would provide enhanced opportunities for students from both districts. Table 4.1 below indicates the course offerings in both districts. Those that are



highlighted in green indicate the courses offered in one district but not the other. Courses highlighted in blue are examples of unique courses from which all students could benefit.

Table 4.1

Grade 7 – 12 Course Comparison Matrix

Subject Area	Johnsburg	Minerva
Art	7th grade Art - 1/4 credit	8th Grade Art -1/2 credit
	8th grade Art - 1/4 credit	Drawing and Painting - 1 credit
	Drawing I – ½ credit	9th Grade Studio Art - 1 credit
	Painting I – ½ credit	Independent Study - 1 credit
	Studio Art I- ½ credit	Introduction to Pottery (NCCC) - 1 credit
	Studio Art II- ½ credit	Advanced Art (NCCC) - 1 credit
	Media and Graphic Design - ½ credit	
	Yearbook - ½ credit	
Business Education		Career and Financial Management (NCCC) - 1 credit (also 1/2 credit option)
		Business Communications - 1 credit
		Accounting 1 & 2 (NCCC) - 1 credit
		IT Essentials (NCCC) - 1/2 credit
		Software Applications (NCCC) 1/2 credit
		Hospitality Management (NCCC) 1/2 credit
		Business Math - 1 credit
		Medical Terminology 1 (NCCC) 1/2 credit
		Medical Terminology 2 (NCCC) 1/2 credit
		World Wide Web (NCCC) 1/2 credit
	Small Business Accounting (NCCC) 1/2 credit	
English Language Arts	7th Grade ELA -1 credit	7th Grade ELA
	8th Grade ELA-1 credit	8th Grade ELA
	English 9 -1 credit	World Literature 1 – Grade 9
	Honors English 9 -1 credit	World Literature 2 – Grade 10
	English 10 -1 credit	American Literature - Grade 11
	Honors English 10 -1 credit	English 12
	English 11 -1 credit	Honors English (NCCC)
	Honors English 11-1 credit	
	English 12 -1 credit	Library 7 1/4 credit
	Honors English 12 -1 credit	
	Intro to College Writing (SUNY ADK)-1 credit 3 College Cr.	
	Writing in and about Literature (SUNY ADK) -1 cr. 3 Coll. Cr.	
	AIS ELA 9 2 Sections	
	AIS ELA 10 2 Sections	
AIS ELA 7		
AIS ELA 8		
Family and Consumer Sciences	FACS 7 - 1/2 credit	Home & Career Skills 7 3/4 credit
	FACS 8 - 1/2 credit	
	Food and Culture - 1/2 credit	
	Meal Planning and Prep - ½ credit	
	Exploration of Careers- ½ credit	
	Food and Film I- ½ credit	
	Food and Film II- ½ credit	
	Survey of Hospitality- ½ credit	

Foreign Language (Spanish)	Spanish - Grade 8 (2 Sections) -1 credit	Spanish – Grade 7
	Spanish 9A-1 credit	
	Spanish 9 -1 credit	Spanish 1 - 1 credit
	Spanish 10 -1 credit	Spanish 2 - 1 credit
	Spanish 11 -1 credit	Spanish 3 (NCCC) - 1 credit
	Intermediate Spanish I (SUNY ADK) -1 credit 3 College Cr. Intermediate Spanish II (SUNY ADK)-1 credit 3 College Cr.	
Health (taught by PE department)	Health 7 - 1/2 credit	Health 7 - 1/2 credit
	Health 10 - 1/2 credit	Health 10 - 1/2 credit
Mathematics	Math 7-1 credit	Math 7
	Math 7/8 Advanced-1 credit	
	Math 8-1 credit	Algebra 8 – (Pre-Algebra) and Algebra
	Algebra 1A-1 credit	Algebra 1A
	Algebra 1B-1 credit	Algebra 1B
	Algebra I -1 credit	Algebra
	Geometry -1 credit	Geometry
	Algebra II -1 credit	Algebra 2/Trigonometry (NCCC)
	Business and Financial Mathematics -1 credit	
	College Cr.	Pre-Calculus (NCCC)
	Cr.	Calculus (NCCC)
	3 College Cr.	Statistics (NCCC)
	Pre Algebra 1B - 1 Credit	
	Financial Algebra - 1 Credit	
	AIS Math 8 (2 Sections) AIS Math 7 AIS Algebra 1B (3 Sections) AIS Algebra 1A	
Music	Music 7 - 1/4 credit	Music 7
	Music 8 - 1/4 credit	
	Junior Band 7-8 - 1/2 credit	Senior Band 7-12 1/2 credit
	Junior Chorus 7-8 - 1/2 credit	Senior Chorus 7-12 1/2 credit
	Senior Band 9-12 - 1/2 credit	
	Senior Chorus 9-12 - 1/2 credit	Music Theory
	Comprehensive Foundations of Music	
	Performance Techniques - ½ credit	
	Stage Production- ½ credit	
	Music Lessons	
Physical Education	PE 7&8 (2 sections)- ½ credit	PE 7&8
	PE 9&10 (2 sections)- ½ credit	PE 9&10
	PE 11&12 (2 sections)- ½ credit	PE 11&12
Science	Science 7 - Physical Science - 1 Credit	Science 7 – Life Science
	Science 8 - Life Science (2 sections)- 1 Credit	Science 8 - Physical Science
	Regents Earth Science w/Lab (2 sections)- 1 Credit	Regents Earth Science w/Lab
	Credit	Regents Living Environment w/Lab
	Regents Chemistry w/Lab- 1 Credit	Regents Chemistry w/Lab
	Regents Physics w/Lab- 1 Credit	Regents Physics w/Lab
	Environmental Science- 1 Credit	Environmental Science
	Forensic Science I (1/2 credit)	Forensic Science (1/2 credit)
	Forensic Science II (1/2 credit)	
	Astronomy (1/2 credit)	
Marine Biology- ½ credit	Marine Biology (1/2 credit)	

Social Studies	Social Studies 7- 1 Credit	Social Studies 7
	Social Studies 8 (2 sections)- 1 Credit	Social Studies 8
	Global History and Geography 9 (2 Sections)- 1 Credit	Global History and Geography 9
	Global History and Geography 10 (2 Sections)- 1 Credit	Global History and Geography 10
	US History & Government - 11- 1 Credit	US History & Government - 11
	AP US History- 1 Credit	
	Participation in Government- ½ credit	Participation in Government
	Economics- ½ credit	Economics
	Debate - 1/2 credit	
	Public Speaking - 1/2 credit	Adirondack History - 1 credit
	Lord of the Rings - 1/2 credit	
	Current Events - 1/2 credit	
	AIS Global 9	
	AIS Global 10 2 Sections	
AIS SS 7		
AIS SS 8		
Special Education	Resource Room - 8 Sections	Resource Room - 8 Sections
	Guided Study Hall- 7 Sections	12-1-1 Classroom
		6-1-1 Classroom
STEM	Electives **	Math/Science/Technology Elective
	Computer Aided Design - 1 Credit	
		STEM - 1 credit
Technology Education	Technology Education 7 - 1/2 credit	3D Modeling - 1/2 credit
		Technology Education - 8
		Electronics and Energy -1/2 credit
		Production Systems Technology - 1/2 credit
		Photography - 1/2 credit
		Wood Technology - 1 credit
		Materials Processing - 1 credit
		Drafting and Design for Production - 1 credit
	Drafting and Design 2 - 1 credit	
	Media Production 1/2 credit	
	Auto Repair and Maintenance - 1 credit	
Misc. Electives	History of Rock 'n Roll - ½ credit	* All Bridge courses through NCCC will receive dual credit, 1 HS credit as well as 2-4 NCCC college credits depending on the course.
	Life Skills 8 - ½ credit	
	Meditation, Tapping and Yoga I - ½ credit	
	Meditation, Tapping and Yoga II- ½ credit	
	7 Habits of Highly Effective Teens I- ½ credit	
7 Habits of Highly Effective Teens II- ½ credit		

Courses offerings and electives within a new district

After analyzing the course offerings provided in Table 4.1, students from Johnsbury and Minerva would benefit from courses provided by each district if a new district is approved. Johnsbury offers courses in Family and Consumer Sciences that are not offered in Minerva. While Minerva offers courses in Business Education and Technology that are not offered in Johnsbury. In a new district, students would be able to take advantage of these courses. Also, there are several electives that both districts are currently offering that could also be incorporated into a new district.

To consider the staffing requirements for a new district, table 4.2 illustrates the current sections for each class or course offered by both Johnsbury and Minerva. Minerva, for example has only one section of each class. Johnsbury, however, may have two or more sections of a class or course. This is indicated as follows: 1 – 10 equals one section with an enrollment of ten students; 2 – 15 equals two sections with an enrollment of fifteen students. In some cases, courses are either offered during the fall or spring semester. If that is the case, it is illustrated as follows: Q1, Q2 – 10 indicates that the course is offered during the first two quarters with ten students. Similarly, Q3, Q4 – 10 indicates that the course is offered during the second two quarter with ten students. Table 4.2 also indicates the enrollment in all the courses if they were combined. In some cases, courses between Johnsbury and Minerva did not align exactly, therefore a combined enrollment in not indicated.

Further analysis is required to set up a new schedule to ensure that all current employees are maintained. In some cases, there are courses with an enrollment of one. This may be necessary resulting from other scheduling conflicts. However, without such conflicts, maintaining classes with an enrollment of 1 (one) may be untenable.

Table 4.2

Class sections and enrollments

	Minerva	Johnsbury	Combined		Minerva	Johnsbury	Combined
Elementary				Spanish Classes			
PK	4	1 - 12	16	Spanish 7	7		
K	3	1 - 13	16	Spanish 8		2 - 20	
1	10	2 - 17	27	Spanish 1	6		
2	6	1 - 13	19	Spanish 2	3		
3	9	2 - 15	24	Spanish 3	1		
4	12	2 - 16	28	Spanish 9		1 - 13	
5	5	2 - 25	30	Spanish 10		1 - 7	
6	5	1 - 13	18	Spanish 11		1 - 6	
				SUNY Spanish I		Q1, Q2 - 4	
				SUNY Spanish II		Q3, Q4 - 4	
English Classes				Science Classes			
ELA 7	6	1 - 20	26	Science 7	7	1 - 20	27
ELA 8	6	2 - 20	26	Science 8	7		
ELA 9	7	1 - 18	25	Environmental Science	2	1 - 6	8
ELA 10	12	1 - 16	28	Physics	5	1 - 4	9
ELA 11	6	1 - 12	18	Physics Lab		1 - 4	
ELA 12	5	1 - 6	11	Earth Science	18	2 - 28	46
Honors English 9		1 - 10		Earth Science Lab		2 - 28	
Honors English 10		1 - 9		General Earth Science		Q3, Q4 - 1	
Honors English 11		1 - 8		Biology		2 - 24	
SUNY Into to College Writing		Q1, Q2 - 8		Biology Lab		2 - 24	
SUNY Writing in & about Lit.		Q3, Q4 - 8		Chemistry		1 - 9	
				Chemistry Lab		1 - 9	
				Forensic Science I		Q1, Q2 - 5	
				Forensic Science II		Q3, Q4 - 7	

	Minerva	Johnsburg	Combined		Minerva	Johnsburg	Combined
Math Classes				Music Classes(Secondary)			
Math 7	6	1 - 12	19	Band	15		
Math 7 Accelerated		1 - 8		Jr. Band		1 - 21	
Math 8	6	1 - 12	18	Sr. Band		1 - 28	
Algebra	4	1 - 12	15	Chorus	22		
Pre Algebra 1B		1 - 1		Jr. Chorus		1 - 22	
Algebra A	3	1 - 16	19	Sr. Chorus		1 - 43	
Algebra B		1 - 11		Music Theory	2		
Geometry	3	1 - 15	18	Music 7		2 - 19	
Algebra 2	4	1 - 7	11	Music 8		Q1,Q2,Q3,Q4 - 5	
Statistics	3			Stage Production		Q3, Q4 - 8	
SUNY NCCC PreCalculus		1 - 1		Performance Technique		Q1, Q2 - 11	
SUNY NCCC Calculus I		1 - 1		Comp. Foundations of Music		1 - 1	
SUNY NCCC Elementary Statistics		1 - 10					
Financial Algebra		1 - 1					
	Minerva	Johnsburg	Combined		Minerva	Johnsburg	Combined
Social Studies Classes				PE			
SS 7	7	1 - 20	27	PE 7/8	14		
SS 8	7	2 - 20	27	PE 9/10	20		
Global 1	8	2 - 28	36	PE 11/12	16		
Global 2	11	2 - 27	38	PE 7&8 G		2 - 19	
US History/Geography	7	1 - 17	24	PE 9&10 G		2 - 23	
Government& Economics	7			PE 11 G		1 - 8	
Government		Q3, Q4 - 18		PE 12 G		1 - 6	
Economics		Q1, Q2 - 11		PE 7&8 B		2 - 18	
AP US History and Government		1 - 4		PE 9&10 B		2 - 30	
Debate		Q3, Q4 - 11		PE 11 B		1 - 9	
				PE 12 B		1 - 6	
Business Courses							
				Health			
Business Math	5	1 - 1	6	Health 7	7	Q3, Q4 - 20	27
Business Communications	4			Health 10	13	Q1, Q2 - 24	37
Career and Financial Management	2						
				Art Classes			
Family and Consumer Science				Art 7		2 - Q3, Q4 -21	
Family and Consumer Science 7		Q1, Q2 - 9		Art 7			
Family and Consumer Science 8		Q3, Q4 - 11		Art 8	7	Q1,Q2,Q3,Q4 - 5	12
Family and Consumer Science 8		Q1, Q2 - 10		Studio Art	11		
Family and Consumer Science 8		Q3, Q4 - 10		Studio Art I		Q1, Q2 - 2	
Food & Culture Italy		Q1, Q2 - 15		Studio Art II		Q3, Q4 - 11	
Food & Film I		Q1, Q2 - 6		Advanced Art	2		
Food & Film II		Q3, Q4 - 6		Pottery	3		
Meal Planning & Prep		Q1, Q2 - 9		Drawing & Painting	4		
Survey of Hospitality		Q3, Q4 - 11		Drawing		1 - 9	
				Painting I		Q3, Q4 - 8	
Technology Classes				Independent Art III		Q3, Q4 - 1	
Materials Processing	4			Media and Graphic Design		1 - 4	
Media	4						
Photography	5						
Tech 7		2 - 19		Electives			
Tech 8	7			Marine Science/Astronomy	2		
Home and Careers (7th)	7			Marine Biology		Q1, Q2 - 9	
Computer Aided Design		1 - 4		Public Speaking		Q1, Q2 - 8	
				History of Rock and Roll		Q3, Q4 - 6	
				7 Habits of Highly Effect. Teens I		Q1, Q2 - 5	
				7 Habits of Highly Effect. Teens II		Q3, Q4 - 4	
				Life Skills 8		2 - 14	
				Meditation, Tapping, and Yoga I		Q1, Q2 - 4	
				Meditation, Tapping, and Yoga II		Q3, Q4 - 4	

If a new district is approved, there will be opportunities maintain or expand the number of sections for the elementary, middle, and high school grades. Currently Minerva has one section of each grade K-6. Johnsburg has multiple sections K-6, except for Kindergarten, 2nd, and 6th grades with only one section. The combined numbers, as referenced in Table 6, indicated that with some combined enrollment numbers greater than 25, it would be prudent to create multiple sections at the K-6 level. Although the overall enrollment projections in table 3.4 are trending slightly downward, the overall enrollment projection for 2027-2028 through 2029-2030 are strong at the K-6 level and every opportunity could be made to ensure multiple sections at these grade levels.

At the middle and high school levels, offering multiple sections of core classes could ensure for easier scheduling for students. The combined enrollment numbers range from 24 to 38 students for Social Studies is an example and as such multiple sections could be maintained or expanded. Guidelines may be created to address class size approaching 25 students, especially in science where labs are required. Currently, both Johnsburg and Minerva alternate certain science classes such as Living Environment and Physics. In a merged district, these courses may be offered every year and may mitigate any conflicts that might occur if students need certain courses to graduate. Traditionally, both Johnsburg and Minerva have offered many courses beyond the core classes. In a new district, these course offerings could provide students many more opportunities that were not available before. One area of expansion may be in Foreign Language. Both districts offer only Spanish with additional Spanish courses through SUNY. If a new district is approved, then this may be an opportunity to explore other languages, especially French, given the proximity to Quebec. An additional area for expansion could be with Advanced Placement (AP) courses. Currently, there is only one AP course offered in United States History and Government. There are also several college level courses that are offered through SUNY and North Country Community College. The potential for expanding the number of these courses would benefit students from both districts.

One of the major recommendations in Chapter Nine is that if a new district is approved, both the Johnsburg and Minerva school buildings be utilized. Table 4.3 indicates the number of classrooms needed based on these configurations. Johnsburg could house PreK-4 and grades 9 – 12. Minerva could house a Middle School consisting of grades 5 – 8.

Table 4.3*Johnsburg and Minerva building classroom utilization*

Classroom Utilization Based on Recommended Configuration Grades PreK-4 and Grades 9 - 12 in Johnsburg			Classroom Utilization Based on Recommended Configuration Middle School Grades 5-8 in Minerva		
<i>ELEMENTARY</i>		Classrooms	<i>MIDDLE SCHOOL</i>		Classrooms
PreK		1	English		2
Kindergarten		2	Mathematics		2
1st Grade		2	Science		2
2nd Grade		2	Social Studies		2
3rd Grade		2	Art		1
4th Grade		2	Music		1
			Band		1
<i>HIGH SCHOOL</i>			Home and Career		1
English		2	Technology		1
Mathematics		2			
Science		3	Total Classrooms		13
Social Studies		2			
Art		1			
Music		1			
Band		1			
Business Ed		1			
Electives		3			
Total Classrooms		27			

Elementary program comparison

The following data was collected from both Johnsburg and Minerva regarding the elementary programs in each district. This data is shared in whole so as not to diminish one program or the other. The Math, Science, and Social Studies programs are similar, while the English Language Arts Program (ELA) is different. If a new district is created, some work may need to be done to align these programs.

JOHNSBURG CENTRAL SCHOOL PREK-6 PROGRAMS (2023-2024)**PreK – 5th Grade: ELA: Reading Wonders (McGraw Hill)**

- Aligned with the Next Gen Standards
- Builds firm foundation for literacy, foundational skills.

- Integrates science, social studies, SEL, and powerful literature.
- Multiple genres, with interesting and colorful stories
- Variety of resources, differentiated instruction, scaffolding, and intervention.
- Online component for each student with instruction, games, writing, reading and more.
- Assessments, unit and benchmark assessments, fluency, and progress monitoring
- Vocabulary and spelling
- 60 minutes (or more) for whole group instruction
- 30 minutes for small group instruction with push in support from the reading teacher and TA. Leveled decodable books to support small group (approaching, on and beyond level)
- A well put together ELA program for all grade levels. It is the whole package!

Programs that are currently being used in Prek-6.

- PreK: iPad available and are used daily.
- K & 1: iPad for group work
- K-6: Each student has their own Chromebook.

Pre-K:

- ELA: Reading Wonders
- Handwriting: Handwriting without Tears
- Writing: Components in Reading Wonders and Handwriting Without Tears
- SEL: Embedded in Reading Wonders
- Testing Materials: Brigance Early Childhood Screen III

Kindergarten:

- ELA: Reading Wonders, Sounds in Motion for Phonemic Awareness
- Math: Into Math
- Handwriting: Handwriting without Tears
- Science: Mystery Science
- Social Studies: Scholastic News
- Technology/Computers: Jungle Junior (Typing), EPIC(reading)
- Testing Materials: i-ready, F&P
- SEL: Embedded in Reading Wonders

1st Grade:

- ELA: Reading Wonders (McGraw Hill)
- Math: Into Math, Waggle, First in Math (fact fluency)
- Writing: Writing Workshop, Reading Wonders, Teacher Created Materials
- Handwriting: Handwriting without Tears
- Science: Mystery Science, Studies Weekly
- Social Studies: Studies Weekly
- Technology/Computers: Typing Club
- SEL: Embedded in Reading Wonders

- Testing Materials: F&P, i-ready
- Other: Scholastic News 1, Science Spin

2nd Grade:

- ELA: Reading Wonders, IXL, Epic!, Accelerated Reader
- Math: Into Math, IXL, Waggle
- Writing: Reading Wonders
- Handwriting: Handwriting without Tears
- Science: Studies Weekly, Mystery Science
- Social Studies: Studies Weekly
- Technology/Computers: Typing Club, education.com
- SEL: Embedded in Reading Wonders
- Testing Materials: STAR, i-ready Math
- Other: Scholastic News 2, Science Spin

3rd Grade:

- ELA: Reading Wonders, www.readworks.com, Scholastic News, IXL, Epic!
- Math: Into Math, IXL, www.education.com
- Handwriting: Handwriting Without Tears
- Science: Mystery Science, www.brainpopjr.com, IXL, Epic!
- Social Studies: McGraw Hill New York Social Studies, www.brainpopjr.com, Epic!
- Technology/Computers: Typing Club, www.education.com
- SEL: Embedded in Reading Wonders
- Testing Materials: STAR, i-ready Math

4th Grade

- ELA: Reading Wonders, IXL
- Math: Into Math, First in Math, IXL
- Writing: Handwriting: IXL, Handwriting without Tears (cursive)
- Science: Science Spin, Mystery Science
- Social Studies: McGraw Hill Grade 4 NYS Social Studies
- Technology/Computers (typing club)
- Testing Materials: STAR, Accelerated Reader, i-ready Math
- Other: Scholastic News 4

5th Grade:

- ELA: Reading Wonders, supplement w/materials from TPT or education.com as needed
- Math: Into Math
- Writing: Reading Wonders
- Handwriting: Cursive – Handwriting Without Tears
- Science: Mystery Science

- Social Studies: McGraw Hill/Wonders and teachers own Interactive Notebook
- Technology/Computers: Typing Club
- Testing Materials: i-ready math, STAR, Accelerated Reader

6th Grade:

- ELA: NYS Modules for reading and writing, supplement writing with personal narrative and informational units
- Spelling: Spectrum
- Math: Into Math
- Science: Macmillan/McGraw-Hill Science: A Closer Look
- Social Studies: Glencoe World History Journey Across Time supplemented with teachers' notebook materials.
- Technology/Computers (typing club)
- SEL: push in lessons from staff counselor
- Testing Materials: i-ready, star reader, Accelerated Reader

In addition to the regular classroom teachers:

*Special Education – 1 Teacher and a TA – K-5 Classes, Primary and Resource Room *Reading Specialist with a TA – K-5 (30-minute push out for Reading Recovery & 30-minute push in for small group instruction to support the Reading Wonders program)

MINERVA ELEMENTARY PROGRAMS

Pre-K:

- Three Cheers for Pre-K and Creative Curriculum
 - Integrates SEL, Language & Communication, Literacy (Reading & Writing), Math, Science, Social Studies, along with Arts, Music, Technology, and Physical Development skills for students in the Pre-K program. Skills are monitored monthly, along with assessments at the beginning, middle, and end of the year in Literacy and Mathematics.
- Screening and Diagnostic Program: DIAL 4
 - The DIAL 4 is given at the beginning and end of the year in collaboration with the Speech/Language Therapist, OT, and PT.

K-6th Grade:

- **ELA: ReadyGen (SAVVAS)**
 - Reading and Writing instruction that incorporates various texts, with a focus on reading, writing, speaking, and listening, in both paper and digital formats.

- Incorporates a foundational skills lesson, building understanding (teacher direct instruction of new concept/skills), close reading, reading analysis, vocabulary, writing (direct and independent), and small group instruction.
- Aligned to Next Gen Standards at the Kindergarten - Grade 6 levels.
- Mix between whole group and small group instruction, with a model of “I Do, We Do, You Do.”
- Includes scaffolding and intervention to meet all student’s needs.
- Assessments completed through digital format to prepare students for NYS ELA test.
- Provides reports to monitor student progress.
- **Math: Into Math**
 - Incorporates a pre-assessment, warm-up to activate prior knowledge, mental math check, spark your learning (teacher direct instruction of new concept), building understanding (connecting vocabulary, skills, and concepts) and on your own (independent work), and check for understanding (exit ticket).
 - Aligned to Next Gen Standards at the Kindergarten - Grade 6 levels.
 - Mix between whole group and small group instruction, with a model of “I Do, We Do, You Do.”
 - Includes scaffolding and intervention to meet all student’s needs, with specific resources for Tier 2 and Tier 3 interventions.
 - Assessments completed through digital format to prepare students for NYS Math test.
 - Provides reports to monitor student progress.
- **Science: Mystery Science**
 - Aligned to Next Gen Standards for K-5 to include phenomena-driven, hands-on experiments.
 - Grade 6 - uses teacher-created resources.
 - *During the 2024-2025 Grade 6 will transition to a OpenSci Ed Science Curriculum to correlate with the new investigations and connect with Grade 7 & 8 curriculums.
- **Social Studies:**
 - First Grade is piloting Studies Weekly at their grade level.
 - K, 2-6, used teacher-created resources to follow their grade level NYS Social Studies Standards.
- **SEL: Second Step**
 - Second Step supports student’s social emotional needs, along with CASEL competencies.
 - Students are monitored through class discussions, student self-reflections, and assessments.

- **i-Ready**
 - Diagnostic assessment given beginning, middle, and end of the school year in Reading and Math.
 - Used as a progress monitoring tool once a month to determine students' needs and recommendations to AIS/RTI/MTSS.

Special Education

The education of children with special needs is mandated by the Individuals with Disabilities Act (IDEA) which is a federal law. In New York State, Part 200 of the Regulations of the Commissioner of Education work hand in hand with IDEA to ensure a proper education is available for students with special needs.

Both Johnsburg and Minerva follow these guidelines and provide Resource Room for those students who require this support. Students who receive Resource Room support may only require one or two periods a day based on their Individual Educational Program (IEP). Additionally, Minerva maintains a 12-1-1 classroom as well as a 6-1-1 classroom. The 12-1-1 is multi-age classroom serving students at the high school level. The 6-1-1 is also a multi-age classroom serving students at the elementary level.

The Resource Room program as well as the 12-1-1 and 6-1-1 classrooms should be maintained in a new district based on the needs of the students. Locations of these programs should be dependent on where students are located based on the final configuration recommended by the Feasibility Study Committee.

Extracurricular Activities

Extracurricular activities play an important role in developing the whole child beyond their academics. Students who participate in music, band, drama, debate, variety shows, yearbook, Odyssey of the Mind, youth and government, and many other activities listed below, allow students the opportunities to explore and express themselves that may lead to lifelong journeys. As indicated in Table 4.4, Johnsburg and Minerva offer a wide variety of extracurricular activities some of which overlap. The activities that are highlighted would be combined in a new district. However, all other activities should be allowed to continue in the new district as they offer opportunities that may not be present for students in either Johnsburg or Minerva

Table 4.4*Extracurricular activities comparison*

Johnsburg	Minerva
After School Program	A. V. Services Director
Archery Club	Academic Bowl
Beautification Fund	Athletic Director
Department Chair	Class Advisors 9, 10, and 11
Detention Monitor	Concert Coordinator
Earth Club	Culture Club
Freshman Class Advisor	Elementary Lead Teacher
GSA Club	GPS Outing Club
Graduation Coordinator	Junior and Senior Honor Society
Junior Class Advisor	Major Music/Drama Production
Jr. High Travel Club	Model UN
Jr. National Honor Society	Makerspace - built into Library classes
Junior Prom	North Country Quiz Bowl
MakerSpace	Odyssey of the Mind
Marine Biology	Pep Club
Natural Helpers	Prom
Newspaper	Public Speaking
Pop Singers	School Magazine
Pre-K-3 Coordinator	Secondary Lead Teacher
Senior Class Advisor	Student Council Advisor
Sophomore Class Advisor	Theatric Advisor/Drama Club
Spanish Club	Yearbook Advisor
Sr. National Honor Society	Youth and Government
Stage Band	
Standing Together	
Student Council	
Trap Club	
Variety Show	
Yearbook	
Youth and Government	

Note: Items that are color coded would be combined in a new district.

Athletics

Johnsburg/Minerva Athletic Program

The Johnsburg and Minerva Athletic Programs merged in the Fall of 2019. Currently, the following sports are offered as either Modified (7,8, and 9) and Varsity (9 – 12). There is no Junior Varsity program.



Fall: Girls Soccer, Boys Soccer, and Cross Country

Winter: Nordic, Boys Basketball, and Girls Basketball

Spring: Baseball, Softball, and Tennis

Number of students participating is approximately 65 students total for both districts over the Fall, Winter, and Spring sports seasons.

Table 4.5

Johnsburg and Minerva students participating in sports.

Students participating in Fall, Winter, and Spring Sports 2023-2024			
	# of students from Johnsburg		# of students from Minerva
Fall			
Girls Soccer	23		
Boys Soccer	20		7
Cross Country	5		2
	48		9
Winter			
Girls Basketball	16		4
Boys Basketball	14		7
Nordic	13		1
	43		12
Spring			
Girls Softball	26		8
Boys Baseball	27		3
Tennis	9		2
	62		13

League: Mountain and Valley Athletic Conference – Class D

Both Districts belong to Section 7 for Baseball, Basketball, Soccer, and Softball. They compete in Section 2 for Cross Country, Nordic, and Tennis.

Sports Fields Available:

Johnsburg

2 Soccer fields
1 Baseball field
1 Softball field
Nordic Track

Minerva

1 Soccer field
1 Baseball field
1 Softball field – 5 minutes off site.

Johnsburg also has a Town summer program for sports.

Accountability and test scores

New York State has a testing program that assesses English Language Arts and Mathematics at the elementary level. This has been done every year except for 2020, 2021, and 2022 due to the COVID-19 pandemic. A cautionary note regarding test score for districts with small cohort numbers. If a class has an enrollment of 5 students, as a result, if one student is at Level 1, that represents 20% of that cohort. The statistics may not be representative of real student outcomes, especially post-pandemic.

Table 4.6

Grades 3-8 English Language Arts Test Results

New York State English Language Arts Test Results for Grades 3-8 2017-2018, 2018-2019, and 2022-2023 Percentage of Students Scoring at Each Level						
	2017-2018		2018-2019		2022-2023	
Level	Johnsburg (136)	Minerva (44)	Johnsburg (139)	Minerva (45)	Johnsburg (88)	Minerva (46)
1	18	39	14	38	26	38
2	38	25	43	34	47	43
3	32	34	30	24	24	17
4	12	2	13	4	3	2
Overall Proficient	44	36	43	30	27	19
Overall Proficient - NYS	45	45	45	45	48	48

Table 4.7*Grades 3-8 Mathematics Test Results*

New York State Mathematics Test Results for Grades 3-8 2017-2018, 2018-2019, and 2022-2023 Percentage of Students Scoring at Each Level						
	2017-2018		2018-2019		2022-2023	
Level	Johnsburg (123)	Minerva (43)	Johnsburg (121)	Minerva (44)	Johnsburg (123)	Minerva (46)
1	18	37	21	36	25	31
2	38	26	32	34	32	31
3	32	35	31	25	30	31
4	12	2	15	5	13	7
Overall Proficient	44	37	46	30	43	38
Overall Proficient - NYS	45	45	47	47	49	49

The test results are a summary of grades 3-8 for both English Language Arts and Mathematics. The number in parentheses indicates the number of students tested. According to the New York State Education Department, each level indicates a certain level of proficiency. They are as follows:

NYS Level 1: Students performing at this level are below proficient in standards for their grade. They may demonstrate limited knowledge, skills, and practices embodied by the Learning Standards that are considered insufficient for the expectations at this grade.

NYS Level 2: Students performing at this level are partially proficient in standards for their grade. They demonstrate knowledge, skills, and practices embodied by the Learning Standards that are considered partial but insufficient for the expectations at this grade. Students performing at Level 2 are considered on track to meet current New York high school graduation requirements but are not yet proficient in Learning Standards at this grade.

NYS Level 3: Students performing at this level are proficient in standards for their grade. They demonstrate knowledge, skills, and practices embodied by the Learning Standards that are considered sufficient for the expectations at this grade.

NYS Level 4: Students performing at this level excel in standards for their grade. They demonstrate knowledge, skills, and practices embodied by the Learning Standards that are considered more than sufficient for the expectations at this grade.

Another measure of accountability is graduation outcomes. Table 4.8 below indicated the Graduates-August Cohort Outcome. Again, a cautionary note regarding the size of the graduating cohort as numbers tend to skew with lower cohort enrollment.

Table 4.8

Graduate outcomes

Diplomas Received by Graduates-August Cohort Outcomes				
Year	Diploma Type	Johnsburg	Minerva	New York State
	Total Graduates	20/24 (83%)	7/7 (100%)	81%
	Regents Diploma	11 (46%)	5 (71%)	44%
2018	Advanced Regent Diploma	9 (38%)	0 (0%)	32%
	Local Diploma	0 (0%)	2 (29%)	4%
	Dropped Out	0 (0%)	0 (0%)	7%
	Still Enrolled	3 (13%)	0 (0%)	11%
	Total Graduates	14/18 (78%)	7/7 (100%)	83%
	Regents Diploma	10 (56%)	4 (57%)	44%
2019	Advanced Regent Diploma	4 (22%)	2 (29)	34%
	Local Diploma	0 (0%)	1 (14%)	6%
	Dropped Out	3 (17%)	0 (0%)	6%
	Still Enrolled	0 (0%)	0 (0%)	9%
	Total Graduates	17/19 (89%)	5/2 (40%)	85%
	Regents Diploma	14 (74%)	1 (20%)	43%
2020	Advanced Regent Diploma	3 (16%)	1 (20%)	39%
	Local Diploma	0 (0%)	0 (0%)	3%
	Dropped Out	2 (11%)	1 (20%)	5%
	Still Enrolled	0 (0%)	1 (20%)	9%
	Total Graduates	16/24 (67%)	NA	86%
	Regents Diploma	13 (54%)	NA	50%
2023	Advanced Regent Diploma	3 (13%)	NA	36%
	Local Diploma	0 (0%)	NA	1%
	Dropped Out	5 (21%)	NA	5%
	Still Enrolled	2 (8%)	NA	8%

According to the New York State Education Department, please note the following disclaimers regarding accountability resulting from the COVID-19 Pandemic.

COVID Disclaimer (2020)

Due to COVID - 19 and resulting changes to New York State testing, accountability, and federal reporting requirements, 2020-21 district and school accountability statuses are the same as those assigned for the 2019-20 school year. For informational purposes, graduation rates for the Secondary Graduation Rate indicator using lagged 2018-19 data are reported. Spring 2020 standardized state assessments, including the June 2020 Regents examinations, were canceled and are, thus, not reported. For detailed information on requirement changes, please see the U.S. Department of Education-approved [waiver](#) and the memorandum from the Office of Accountability entitled "[2019-20 Accountability Implications to Address the COVID-19 Crisis](#)."

COVID Disclaimer (2021)

Due to the extraordinary circumstances related to the pandemic, approximately 4 out of 10 enrolled students participated in state assessments in 2020-21. Because only 40% of students' results are available, state assessments **are not representative** of the state's student population and the results **should not be compared** statewide or by statewide subgroup, or with prior year's results and are not reflected below.

Participation

District and school level performance data, as well as the number and percentage of students who tested and did not test, are available for 2020-21. **However**, depending on the percentage of students that took the tests in a given school or district, the school and district's results **may not be representative** of that school or district's student population.

CHAPTER FIVE

Staffing and Contracts

Table 5.1 indicates the number of faculty and staff employed by Johnsbury and Minerva. Johnsbury currently employs 88 faculty and staff, while Minerva employs 60. From the onset of this study, it was made clear to the consultants and during the feasibility study process that if a new district is created, every effort would be made to ensure that all current employees of Johnsbury and Minerva continue. If a new district is approved by the voters, determinations would be made as to where faculty and staff would be placed. Additionally, to ensure the protection of all teachers a seniority list will be created. According to New York State Education Law Section 1505a, paragraph 2,

Any such teacher who is unable to obtain a teaching position in any such school district to which territory is added, because the number of positions needed are less than the number of teachers eligible to be considered employees pursuant to subdivision one of this section, shall, in all such school districts to which territory is added, be placed on a preferred eligible list of candidates for appointment to a vacancy that may thereafter occur in a position similar to the one such teacher filled in such former school district. The teachers on such a preferred eligible list shall be appointed to such vacancies in such corresponding or similar positions under the jurisdiction of the school district to which territory is added in the order of their length of service in such former school district, within seven years from the date of the dissolution of such former school district.

Table 5.1*Staffing for Johnsburg and Minerva*

	Johnsburg	Minerva			Johnsburg	Minerva
Elementary Teachers						
Elementary Teachers	13	7				
Reading Teachers	1	0.5	Open			
High School Teachers						
Math	2	2				
English	2	1				
Social Studies	2	1				
Science	3	1				
Language	1	1				
Special Education	3	3.5	.5 is open			
Physical Education	2	1				
STEAM	1	0.4				
Technology Education	0	1				
Home and Careers	1	1				
Business Education	0	1				
Music	2	1				
Art	1	1				
Library	1	1				
School Counselor/Guidance	1	1				
School Psychologist	1	1	(per diem)			
Social Worker	1	1				
Teaching Assistants	10	4				
Teaching Aides	4	3				
Speech and Language (BOCES)	1	1				
Data Specialist (BOCES)		1				
Physical Therapist (Ind. contract)	1	1				
Occupational Therapist (Ind. Contract)	1	1				
Total Instructional Staff	55	30.9				
Non-Instructional Staff						
School Nurse	1	1				
Secretaries	6	1				
Cafeteria	4	3				
Custodians	3	1				
Cleaners	4	3				
Head Bus Driver/Mechanic	0	1				
Head of Maintenance/Building & Grds	1	1				
Head of Transportation	1	0				
Transportation	2	2				
Bus Drivers	4	2				
Bus Aide	1	1				
SRO	1	1				
Total Non-Instructional Staff	28	17				
Administration						
Superintendent	1	1				
Principal	1	0				
Business Office	2	2				
Coordinator of Student Services and Instructional Support		1				
Total Administration	4	4				

Potential Retirements

As in any district, there are always employees who indicate they may retire. As such, the following are potential retirements for both Johnsburg and Minerva which may provide greater savings for the new district.

Table 5.2*Potential retirements within the next five years*

	Johnsburg	Minerva	Combined
Administrators	2	0	2
Faculty	8	5	13
Staff	5	3	8
Total	15	8	23

If Johnsburg and Minerva centralize and create a new district, then care should be taken to minimize the overlap of positions based on overall enrollment. With the potential of 23 retirees, the new district will be able to create efficiencies with both faculty and staff. The impact of even half of these potential retirees will be illustrated in Chapter Eight.

Table 5.3 provides a comparison of the Johnsburg and Minerva teacher contracts. Both contracts end on June 30, 2025, and if a new district is approved, then a new contract would need to be negotiated. The current contracts would remain in effect until a new contract is approved.

Table 5.3

Teacher Contract Comparison

Teacher Contract Comparison		
Item	Johnsburg	Minerva
Duration	July 1, 2020 – June 30, 2025	July 1, 2023 – June 30, 2025
Recognition	Full, Part-time certified personnel, and Long-term substitutes (more than 40 days)	Professional teaching and teaching assistant staff. Long-term substitutes after 30 days of continuous workdays of employment.
Grievance Procedure	Binding Arbitration	Binding Arbitration
Sick Leave	Full-time professional staff receive 12 days per year. Part-time employees shall receive sick days equal to the proportion of time they are employed	Each bargaining unit member will receive 13 days for sickness and disability. Three (3) non-accumulative are allowed annually for sickness in the family.
Bereavement Leave	Teachers are granted 3 days for each occasion of death in the immediate family, which is non-accumulative.	Five (5) days shall be granted per year, non-accumulative for immediate family members. One day per year, non-accumulative, without loss of pay for death in the family of the employee or employee's spouse.
Personal Leave	Full-time professional staff receive 2 days per year	Three (3) days of personal leave shall be allowed per year, non-accumulative.
Maternity and Parental Leave	A teacher may be granted an unpaid Childcare Leave for up to one full year inclusive of any pregnancy leave. If a medical	A teacher, upon request, will be entitled to up to 2 years leave without pay for the purpose of childbirth or child-rearing. A teacher has the option of

	condition exists, a teacher may request an additional year of leave. Upon return, a teacher shall not lose any benefits accrued prior to taking the parental leave. This also applies if a teacher is adopting an infant 4 years or less.	using accumulated sick leave during that portion of leave that is eligible for family medical leave.
Sick Leave Bank	Teachers may have a maximum of 2 days per school year deducted from their accumulated sick time. An individual may borrow a maximum of 30 days during a single school year. A member may borrow a maximum of 90 days during their employment at JCS.	Association members may donate up to five (5) sick days per year to be used by an Association member who has exhausted their accrued sick leave. The maximum number of days that any bargaining unit member may take under the sick leave bank is limited to twenty (20) days. Total days in the sick bank shall not exceed 200.
Sabbatical	A tenured teacher may request a sabbatical for a leave period of one year with the teacher receiving one-half the salary due them for that year of service. After the sabbatical, the teacher is required to return to the district for a period of at least 2 teaching years.	Teachers who have served 7 years for MCS shall be eligible for a sabbatical leave of one year with one-half pay pursuing a program of study or other purpose, as approved by the Board. After the sabbatical, the teacher must return to MSC for at least a period of two years or refund all salaries and benefits.
Tuition Reimbursement	Effective 7/1/2000, only new credits earned shall be paid at a rate of \$35 per credit hour in blocks of 6 credit hour. Credits earned beyond the BA+60 and MA+30 will be paid for only once at the minimum rate of \$300 per 6 credit hour block	Teachers off-column will be paid for eligible credit hours for each full block of six (6) credit hours using the following pro rata formula: One fifth of the column differential at the individual's vertical step (except two-fifths when moving from Column B to Column C). Eligible credit hours shall include only: <ul style="list-style-type: none"> (A) A grade of "B" or better must have been attained in the course. (B) The course must have been in, or related to, teacher's field of teaching as determined by the Administration.

Association Business	Up to 6 days per year for conferences, etc. and determined by the Association.	The Association may designate five (5) teacher-days for Association purposes. Teachers will be paid their regular salary for such days, but no expenses. The cost of substitutes will be paid by the District for the first three such days in each year and paid by the Association for any additional days.
Workday	7 hours and 20 minutes inclusive of lunch and planning periods, plus two additional meetings per month, as well as parent conferences and back to school night.	The workday for full-time teachers shall be 7 hours and 15 minutes.
Work Year	No more than 185 workdays between September 1 and June 30.	
Class Size	<p>The district will establish the academic class size goals for K – 6 at 28 students per class.</p> <p>The district will consider dividing the PreK class into AM & PM classes when the number exceeds 20.</p> <p>The district will provide all elementary teachers with 39 minutes of total preparation time per day or 195 minutes per week.</p> <p>The district will establish the academic class size goals for grades 7-12 at 28 students per class.</p> <p>The district recognizes a workload goal for secondary teachers of five (5) teaching assignments (3 or more lab periods will be considered a teaching assignment), two supervision periods, one preparation/planning period, and a duty-free lunch.</p> <p>In lieu of a second supervisory period, teachers may be assigned</p>	

	with consultation or volunteer for a sixth teaching assignment.	
Retirement Incentive	Accumulated sick leave will be paid at 50% of the number of accumulated sick days times the current per diem rate for substitutes. On July 1, 2025, the retirement incentive will return to 40% of the number of sick days times the current per diem rate for substitutes.	
Payment for Unused Sick Days		Accumulated sick leave is paid in increments after 10 years, 15 years, and 20 years, if the employee leaves or retires. If an employee dies within times above, the bargaining unit member will be paid in full.
Health Insurance	<p>Preferred Provider Org (PPO)</p> <p>Health Reimbursement Arrangement</p> <p>Eligible employees on the HRA plan may not subsequently elect the PPO.</p> <p>Effective upon ratification of this Agreement, new hires shall be eligible for the HRA plan only and shall not have the PPO plan available to them.</p>	<p>The district shall provide a health insurance program substantially equivalent to the HRA Plan in place during the 2019-2020 school year for bargaining unit members and his/her dependents. Plan selection will take place during the effective enrollment period(s) as offered through the health care provider (Empire Blue Cross/Blue Shield).</p> <p>The HRA plan will be available for each eligible bargaining unit member and his/her dependents at the following percent of premium contribution by the employee:</p> <p>2023-2024 0%</p> <p>2024-2025 0%</p> <p>Dental Plan - \$500 per employee per year. The plan shall cover the employee, spouse, and children.</p> <p>Vision Care - through the CSEA Employee Benefit Fund by paying the</p>

		full premium amount through payroll deduction.
Health Insurance Buyout	Individual - \$1250 Two Person - \$1750 Family - \$2250	Individual – \$1000 Two Person - \$1500 Family - \$2000
Flexible Spending Account	Section 125	Section 125
Retiree Health Insurance	Retirees are provided health insurance at a rate determined as per the individual's rate at retirement	Bargaining unit members who retire from the District after 15 years of employment (or its full time equivalent) and are eligible will be provided health insurance according to the provisions cited in Article XXI.
Non-Resident Student	Children of bargaining unit members may be students of JCS with tuition-free status when attendance in the district does not incur additional expense to the district.	

Table 5.4*Teacher Salary Comparison*

Johnsburg Salary Schedules						Minerva Salary Schedules				
Switch from PPO to HRA 2023-2024						2023 -2024				
Step	BA	BA+30	MA	BA+60	MA+30	Step	BA	BA+30	MA	MA+30
1	45324	48766	48815	51140	51714	1	44482	49119	50326	55080
5	52209	55109	55689	58008	58596	5	47934	52931	54230	59355
10	60808	63709	64292	66619	67197	10	52836	58345	59776	65424
15	62533	72317	72897	75222	75802	15	58195	64251	65836	72052
20	62533	80915	81494	83820	84401	20	79668	84389	85626	90480
25	62533	88862	89439	92428	93004					
Switch from PPO to HRA 24-25						2024 -2025				
Step	BA	BA+30	MA	BA+60	MA+30	Step	BA	BA+30	MA	MA+30
1	45777	49254	49303	51651	52231	1	45260	49976	51206	56044
5	52731	55680	56246	56589	59182	5	48667	53740	55059	60262
10	61417	64346	64935	67286	67869	10	53632	59221	60679	66410
15	63158	73626	73626	75974	76560	15	59073	65229	66826	73143
20	63158	82309	82309	84658	85245	20	81062	85866	87125	92063
25	63158	89751	80334	93352	93934					

Table 5.5*Minerva Teacher Assistant Salary Schedule*

Minerva Teacher Assistant Salary Schedule			
Step	2023-24		2024-25
1	22241		22631
5	23967		24334
10	26418		26816
15	29098		29537

The noninstructional contracts for both Johnsburg and Minerva end on June 30, 2026. Similar to the teacher's contract, if a new district is approved, then a new contract would need to be negotiated. The current contracts would remain in place until the new contract is approved. Table 5.6 provides a comparison of the Johnsburg and Minerva noninstructional agreements.

Table 5.6*Noninstructional Contract Comparison*

Support Staff Contract Comparison		
Item	Johnsburg	Minerva
Duration	July 1, 2021 – June 30, 2026	July 1, 2021 – June 30, 2026
Recognition	CSEA as the sole and exclusive representative for employees defined in the bargaining unit. All support staff employees exclusive of confidential employees and substitutes.	CSEA as the exclusive negotiating agent for all non-teaching employees as listed in Article I
Association Business	Members of the bargaining unit who are elected or appointed officials of the CSEA, Inc., have the right to leave, without charge to accumulated leave credits for conduct of Union business. 3 days as a member of the Board of Directors 3 days as delegate to the annual convention 3 days as an elected or appointed official of Region IV CSEA	The President of the non-teaching CSEA unit shall have not more than ten (10) days to perform his/her duties during the scheduled work time.
Grievance Procedure	Step by step process followed by Advisory Arbitration if necessary.	Step by step process followed by Binding. Arbitration if necessary.
Sick Leave	10-month employees – 13 sick days 12-month employees – 15 based on years of service	10-month employees – 10 sick days 12-month employees – 13 sick days
Sick Day Bank		Members of the CSEA will be allowed to transfer an optional number of sick days not to exceed 10 per individual annually
Family Illness	5 days or “working day” of absence in any one school year	3 days, non-accumulative for sickness in the family. If more than

		3 days, the additional days are deducted from accumulated sick leave.																
Bereavement Leave	Three days to be used for each occasion of death in the immediate family, non-accumulative	Three days may be used in case of death in the immediate family, non-accumulative																
Personal Leave	3 days	3 days – unused personal days are added to accumulated sick leave at the end of the school year.																
Health Insurance	<p>Effective July 1, 2021, the District will offer the current WSHWE BOCES HRA Plan to all CSEA Employees.</p> <p>Many Support Staff remain on the PPO plan while new employees are only eligible for the HRA.</p> <p>Premium Cost for HRA Employees is as follows:</p> <table> <tr> <td>2021-2022</td> <td>0%</td> </tr> <tr> <td>2022-2023</td> <td>0%</td> </tr> <tr> <td>2023-2024</td> <td>0%</td> </tr> <tr> <td>2024-2025</td> <td>0%</td> </tr> <tr> <td>2025-2026</td> <td>1%</td> </tr> </table> <p>The District will offer the PPO health insurance plan to employees hired prior to July 1, 2021, for as long as it remains available. The premium cost to the employee will be as follows:</p> <table> <tr> <td>2021-2022</td> <td>11%</td> </tr> <tr> <td>2022-2023</td> <td>11.5%</td> </tr> <tr> <td>2023-2024</td> <td>12%</td> </tr> </table>	2021-2022	0%	2022-2023	0%	2023-2024	0%	2024-2025	0%	2025-2026	1%	2021-2022	11%	2022-2023	11.5%	2023-2024	12%	<p>Bargaining Unit members hired on or before June 30, 2018: All eligible bargaining unit members shall enroll in the HRA Health Insurance Plan, which includes prescription drug and optical coverage for the employee, spouse, and dependents.</p> <p>Bargaining Unit member hired on or after June 30, 2018: Shall be entitled to coverage under the District's HRA health insurance plan provided through WSWHE Health Insurance Consortium.</p> <p>Unit members will be responsible for 5% of the yearly premium costs for through the 2021-2026 school years.</p> <p>Dental Plan: The BOE will pay up to but not exceeding \$400.00 per employee, per year. The plan shall cover the employee, spouse, and children family members.</p> <p>Vision Care: The BOE will pay up to but not exceeding \$150.00 per employee, per year. The plan shall cover the employee, spouse, and children family members.</p>
2021-2022	0%																	
2022-2023	0%																	
2023-2024	0%																	
2024-2025	0%																	
2025-2026	1%																	
2021-2022	11%																	
2022-2023	11.5%																	
2023-2024	12%																	

	2024-2025 13% 2025-2026 14%	For both the Dental and Vision Plans, the employee will be allowed to expand this coverage by paying additional fees or premiums in excess of the district contributions.
Health Insurance Buy Out	Individual - \$2,000 Two Person - \$2,500 Family - \$3,000	Individual - \$1,000 Two Person – \$1,500 Family - \$2,000
Flexible Spending Account	Section 125 Plan	Section 125 Plan
Retiree Health Insurance	To be eligible for retirement coverage an employee must have been employed for a minimum of ten years in the district and immediately prior to retirement. With a minimum of 10 years through 15 years of service, the district pays 50% and employee pays 50%. At the completion of 15 through 20 years of service, the district pays 60% and the employee pays 40%. At the completion of 20 years of service or more, the premium cost paid by the district will be the percentage amount in effect as per the negotiated contract at the time of the employee's retirement.	After 15 years of service, retirees will pay the greater of either 50% of the annual premium, or a percentage equal to that which was in effect at the time of retirement. For employees hired prior to July 1, 2008, and who retire on or after July 1, 2018, after 20 years of service, retirees shall pay three hundred dollars (\$300) annually toward the premium for their health insurance. For employees hired on or after July 1, 2008, after 20 years of service, retirees shall have their health insurance program paid for by the district at a rate equal to the percentage of annual premium in effect at the time of his/her retirement.
Paid Holidays	Twelve-month employees will be paid for thirteen (13) holidays per year. Ten-month employees will be paid for four (4) holidays per year.	Twelve-month employees who work 20 hours a week or more shall receive fourteen (14) paid holidays per year.

Vacation Days	<p>Paid vacation for twelve-month employees will be as follows:</p> <p>1st year of service – 5 days</p> <p>Years 2-4 – 10 days</p> <p>Years 5-8 – 13 days</p> <p>Years 9-14 – 15 days</p> <p>Years 15-19 – 20 days</p> <p>Years 20+ - 25 days</p> <p>Vacation days apply only to 12-month employees. Vacation days may not be “rolled over” to the following year.</p>	<p>Vacation schedule for full-time twelve-month positions:</p> <p>After 1 full year – 1 week</p> <p>After 2 full years – 2 weeks</p> <p>After 5 full years – 3 weeks</p> <p>After 10 full years – 4 weeks</p> <p>After 15 full years – 5 weeks</p> <p>After 20 full years – 6 weeks</p> <p>For part-time 12-month employees who work 20 or more hours a week</p> <p>After 1 full year – 1 week</p> <p>After 5 full years – 2 weeks</p>
Unused Sick Days	<p>Eligible Full time Employees – Payment for unused sick days will be paid as follows:</p> <p>\$25 per day up to 100 days</p> <p>\$30 per day for 101-150 days</p> <p>\$35 per day for 151-200 days</p> <p>\$40 per day for 201-250 days</p> <p>\$50 per day for more than 250 days</p>	<p>Section 41-j of the New York State Retirement and Social Security Law – Employee of the CSEA bargaining unit, who are eligible, will have unused sick leave added to their service credits on a one day for one day basis. Provided the member is not paid a cash payment for the sick leave. A maximum of 165 days may be credited.</p>
Longevity Payments	<p>Employees shall receive a longevity bonus of \$500 for every five (5) year of employment. These are one-time payments and not added to the base salary and not paid annually. For example:</p> <p>5 years - \$500</p> <p>10 years - \$1000</p> <p>20 years - \$2000</p>	

Tables 5.7 and 5.8 indicate the noninstructional salary schedule for Johnsburg and Minerva. Table 18 provides the salary schedule for the Minerva Head Mechanic/Bus Driver and Head Custodian.

Table 5.7

Johnsburg Noninstructional Salary Schedule

Johnsburg Non-Instructional Salary Schedule			
Level	2023-2024	2024-2025	2025-2026
1	\$15.00	\$15.00	\$15.00
5	\$16.15	\$16.70	\$17.25
10	\$17.65	\$18.20	\$18.75
15	\$19.40	\$19.90	\$20.35
20	\$21.30	\$21.75	\$22.20
25	\$23.50	\$23.90	\$24.30
30	\$26.15	\$26.45	\$26.75
35	\$29.30	\$29.50	\$29.70

Table 5.8

Minerva Noninstructional Salary Schedules 2023-2024 through 2025-2026

Minerva Non-instructional Salary Schedule 2023-2024						
Step	10-Month No CDL	12-Month No CDL	No CDL Hourly	10-Month CDL	12-Month CDL	CDL Hourly
1	\$22,000	\$28,600	\$13.75	\$23,403	\$30,423	\$15.00
5	\$23,814	\$30,957	\$14.88	\$25,332	\$32,931	\$15.84
10	\$26,292	\$34,179	\$16.43	\$27,968	\$36,358	\$17.48
15	\$29,029	\$37,737	\$18.14	\$30,879	\$40,143	\$19.30
20	\$32,050	\$41,665	\$20.03	\$34,093	\$44,321	\$21.31
25	\$36,261	\$47,140	\$22.66	\$38,573	\$50,145	\$24.11
30	\$41,026	\$53,334	\$25.64	\$43,642	\$56,735	\$27.28

Minerva Non-instructional Salary Schedule 2024-2025						
Step	10-Month No CDL	12-Month No CDL	No CDL Hourly	10-Month CDL	12-Month CDL	CDL Hourly
1	\$22,660	\$29,458	\$14.16	\$24,105	\$31,336	\$15.07
5	\$24,528	\$31,886	\$15.33	\$26,092	\$33,919	\$16.32
10	\$27,081	\$35,204	\$16.92	\$28,807	\$37,449	\$18.00
15	\$29,900	\$38,869	\$18.68	\$31,805	\$41,347	\$19.88
20	\$33,012	\$42,915	\$20.63	\$35,116	\$45,651	\$21.95
25	\$37,349	\$48,554	\$23.34	\$39,730	\$51,649	\$24.83
30	\$42,257	\$54,934	\$26.41	\$44,951	\$58,437	\$28.10

Table 5.9*Minerva Head Mechanic/Bus Driver and Head Custodian Salaries*

Minerva Head Mechanic/Bus Driver			Minerva Head Custodian Salary	
Step	No CDL	W/CDL	Step	Salary
1	\$38,480	\$50,000	1	\$40,768
5	\$41,652	\$54,122	5	\$44,128
10	\$45,987	\$59,755	10	\$48,721
15	\$50,774	\$65,974	15	\$53,791
20	\$56,058	\$72,841	20	\$59,389

CHAPTER SIX

Transportation

The Johnsborg and Minerva Central School Districts maintain a small fleet of buses and other vehicles to service their needs for transportation of students. Currently Johnsborg has 14 bus vehicles ranging from two 7-passenger vans to a 65-passenger van. Minerva has 6 bus vehicles ranging from a 22-passenger bus with wheelchair accessibility to 59 passenger buses. Tables 6.1 and 6.2 indicate more specific data regarding these vehicles. Johnsborg does not indicate a replacement date for their vehicles as they tend to replace one bus/vehicle every year.

Table 6.1

Johnsborg bus data

Johnsborg Central School District Bus Data						
Vehicle ID	Vehicle Year	Vehicle Info	Current Mileage	Year Prior	1 Year Mileage	Est. Replacement Date
S-7	2013	7 Passenger Van	98,133.0	94,432.0	3,701.0	2025
S-8	2023	7 Passenger Van	10,302.0	received July 2023	10,214.0	2035
88	2012	60 Passenger	122,348.5	106,416.6	15,931.9	2024
89	2011	22 Passenger Bus	114,374.0	113,657.0	717.0	2024
90	2013	65 Passenger	127,694.9	125,526.8	2,168.1	2025
91	2015	42 Passenger	114,563.6	112,927.5	1,636.1	2027
92	2016	60 Passenger	78,501.4	65,810.7	12,691.4	2028
93	2016	24 Passenger (W/C)	73,846.0	63,789.0	10,057.0	2028
94	2019	60 Passenger	72,713.6	61,182.1	11,531.5	2031
95	2019	60 Passenger	60,533.3	46,752.6	13,780.7	2031
96	2019	35 Passenger	68,272.0	52,681.0	15,591.0	2031
97	2021	60 Passenger	42,769.1	25,657.7	17,111.4	2033
98	2022	60 Passenger	33,081.4	18,737.0	14,344.0	2034
99	2024	51 Passenger (W/C)	3,195.6	1373 Received Dec. 2023	1,822.0	2036

Table 6.2*Minerva bus data*

Minerva Central School District Bus Data						
Vehicle ID	Vehicle Year	Vehicle Info	Current Mileage	Dec. 2022 Mileage	1 Year Mileage	Est. Replacement Date
40	2017	59 Passenger Bus	49,799	42,654	7,145	2028-29
41	2017	Mini Van	88,879	69,719	19,160	2025-26
42	2018	30 Passenger Bus	81,857	70,154	11,703	2025-26
43	2020	59 Passenger Bus	37,718	33,613	4,105	2030-31
44	2020	22 Passenger Bus (W/C)	49,359	37,122	12,237	2027-28
45	2022	59 Passenger Bus	13,049	7,893	5,156	2031-32
Pickup Truck	2021	School Pickup	20,700	11,900	8,800	2032-33

Both Johnsbury and Minerva have their own bus garages and they are used not only for maintenance, but also for storing the buses. The Johnsbury garage is a designated NYS DOT facility. The Minerva garage is



not and must receive inspection certification from another facility so designated. If a new district is created, Minerva vehicles would have access to the Johnsbury garage. The Johnsbury garage is shown above, while the Minerva garage is shown below. Transportation aid is only available for one bus facility. As the Johnsbury garage is designated as a NYS DOT facility, it could be designated as the district bus garage. The Minerva bus garage could be used for bus storage.



Table 6.3 below indicates the number of bus routes for each district as well as the number of miles for each route and the number of students riding on each bus.

Table 6.3

Bus Routes for Johnsborg and Minerva

Transportation Matrix for Johnsborg and Minerva					
Number of transportation vehicles and routes					
	# of Full Size Buses	# of Micros	# of Vans	# of Routes	
Johnsborg	9	3	2	6	
Minerva	3	2	1	2	
Transportation routes, miles, number of students, and student time on bus					
	Route #	Route Miles	# of students currently riding bus	Total # of students that could ride bus	Student minutes on bus
Johnsborg	1	23	29	36	35
	2	42	36	56	30
	3	30	42	46	40
	4	33	33	43	55
	6	35	34	50	50
	Route #	Route Miles	# of students currently riding bus	Total # of students that could ride bus	Student minutes on bus
Minerva	1	12	36	55	40
	2	16	35	50	40

Transportation of students in a new district

One of the main concerns regarding transportation that arose during the study related to time on the bus and where students would be located if a new district is created. After consultation with the Transportation Supervisors and Superintendents, it was determined that if students currently from Johnsborg were required to be transported to the Minerva building and if students currently from Minerva were required to be transported to the Johnsborg building, a shuttle system would be created. The distance between the Johnsborg and Minerva buildings is 6.3 miles. Students

in Johnsbury would be transported to the Johnsbury school and students in Minerva would be transported to the Minerva school. Any students from Johnsbury going to Minerva and vice versa, any students from Minerva going to Johnsbury would take the shuttle buses. This would add no more than 10 minutes to the overall trip. The goal is to have students arrive at the current start time for both schools.

Transition to Zero Emission Electric Vehicles

As part of the 2022 New York State Budget, Governor Hochul proposed that beginning in 2027 any new vehicle purchased by public school districts must comply with the standards for zero emission electric vehicles. The transition to zero emission vehicles must be completed by 2035. Johnsbury and Minerva combined currently have 21 vehicles that would be designated for this transition. To mitigate the financial concerns for this transition, \$4.2 billion is now available because of the “Clean Water, Clean Air, and Green Jobs Environmental Bond Act and through the New York School Bus Incentive Program.” The initial step in the process for transitioning to Zero Emission or Electric Vehicles is to have a Fleet Assessment conducted for the districts. Both the Johnsbury and Minerva School Districts have reached out to National Grid for this fleet assessment to provide assessments and fleet charging infrastructure incentives to assist with the transition to electric vehicles.

CHAPTER SEVEN

Facilities

According to the 2022 Building Condition Surveys, the Johnsborg and Minerva school buildings have been given a satisfactory rating. The original school building in Johnsborg was constructed in 1926 with renovations and additions in 1953, 1965, 1971, 1995, and 2007. In Minerva, the original school building was constructed in 1936 with additions and/or renovations in 1965 and 1991. The current building configuration in Johnsborg is listed at 101,896 square feet, while the current building configuration in Minerva is listed at 54,814 square feet according to the most recent Building Condition Surveys.

As with any building normal maintenance is required and from time to time, renovations are necessary. Johnsborg contracted with Tetra Tech Architects & Engineers, located in Albany, New York to conduct the Building Condition Survey. They indicated an estimate of \$4,152,150 in capital construction projects that require attention through 2024. Johnsborg is in the process of addressing these issues through a building renovation project. In like manner, Minerva contracted with Mosaic Associates Architects, located in Troy, New York to conduct the Building Condition Survey. They indicated an estimate of \$6,394,800 in capital construction projects that require attention through 2024. After reviewing the items in the Building Condition Survey, the Minerva Board of Education proposed a \$3,643,240 renovation project to begin in the spring of 2024. This project was approved by the Minerva voters in the spring of 2023.

Space Utilization for Johnsborg and Minerva

If a new district is approved by the voters, it will be important to utilize current space in both buildings effectively. As is indicated in tables 7.1 and 7.2, there are a total of 56 full size classrooms. Table 7.1 indicates the number of classrooms and other spaces currently being utilized by Johnsborg Central School District. Please note that in addition to classroom space, both buildings house a Gymnasium/Auditorium, Cafeteria, High School and Elementary Library, and a variety of offices that serve the administration. There are also several utility and storage spaces as indicated on the figures below.

Table 7.1*Classroom space for Johnsbury*

Space Utilization for Johnsbury Central School District 2023-2024 Building has a Gym/Auditorium, Cafeteria, High School and Elementary Library, and Offices that are Independent of the Count of Rooms Below			
# of Full Size Classrooms	# of Core Academic Classrooms	Other Usage of Full Size Classrooms	Usage of Smaller Rooms, Not Full Size, Other than Administration, Guidance, Nurse, Storage, Custodian, and other Offices
33	PreK - 1 Kindergarten - 1 1st Grade - 2 2nd Grade - 1 3rd Grade - 2 4th Grade - 2 5th Grade - 2 6th Grade - 1 English - 2 Math - 3 Social Studies - 2 Foreign Language - 1 Science - 2	DL Lab - 1 Special Ed - 3 Art - 2 Shop - 1 Music - 1 Band - 1 Home and Careers - 1 Maker Space - 1	Speech - 1 OT/PT - 1 BOCES Tech Room - 1 Elementary Reading - 1 AIS/Special Ed - 2 Study Hall - 1

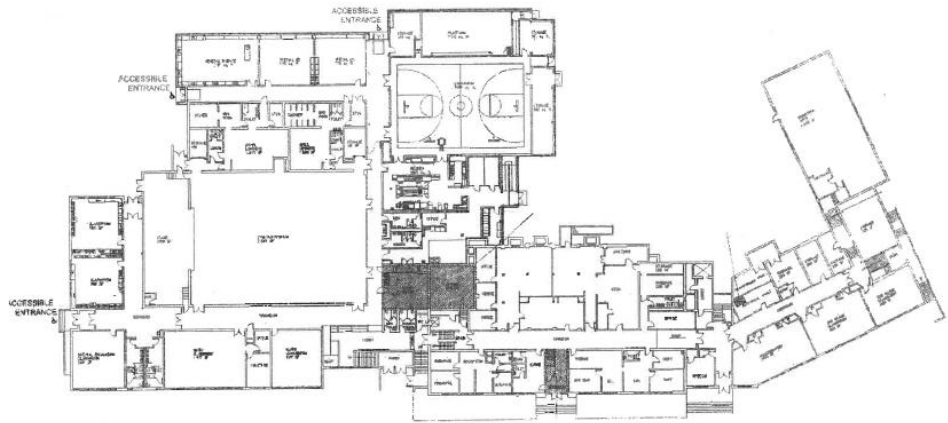
Table 7.2*Classroom space for Minerva*

Space Utilization for Minerva Central School District 2023-2024 Building has a Gym/Auditorium, Cafeteria, Library, and Offices that are Independent of the Count of Rooms Below			
# of Full Size Classrooms	# of Core Academic Classrooms	Other Usage of Full Size Classrooms	Usage of Smaller Rooms, Not Full Size, Other than Administration, Guidance, Nurse, Storage, Custodian, and other Offices
23	PreK - Kindergarten - 1 1st Grade - 1 2nd Grade - 1 3rd Grade - 1 4th Grade - 1 5th Grade - 1 6th Grade - 1 English - 1 Math - 1 Social Studies - 1 Foreign Language - 1 Science/Lab - 1	Computer Lab - 1 DL Lab - 1 Special Ed - 3 Art - 1 Tech - 1 Shop - 1 Music - 1 Band - 1 OT/PT Speech - 1	Fitness Room - 1 Faculty Room - 1 Server Room - 1 Multi Age MS/HS - 1

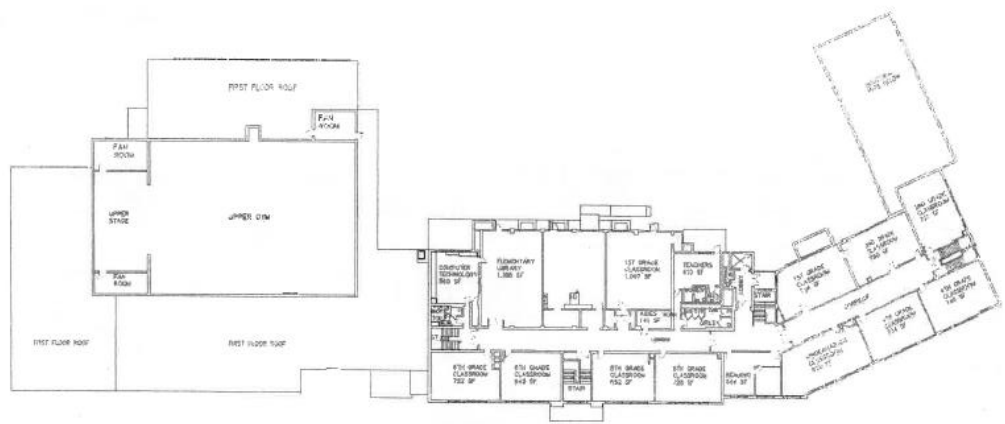
The maps in the figures below, the show the current classrooms and other spaces utilized by both Johnsburg and Minerva School Districts.

Figure 3

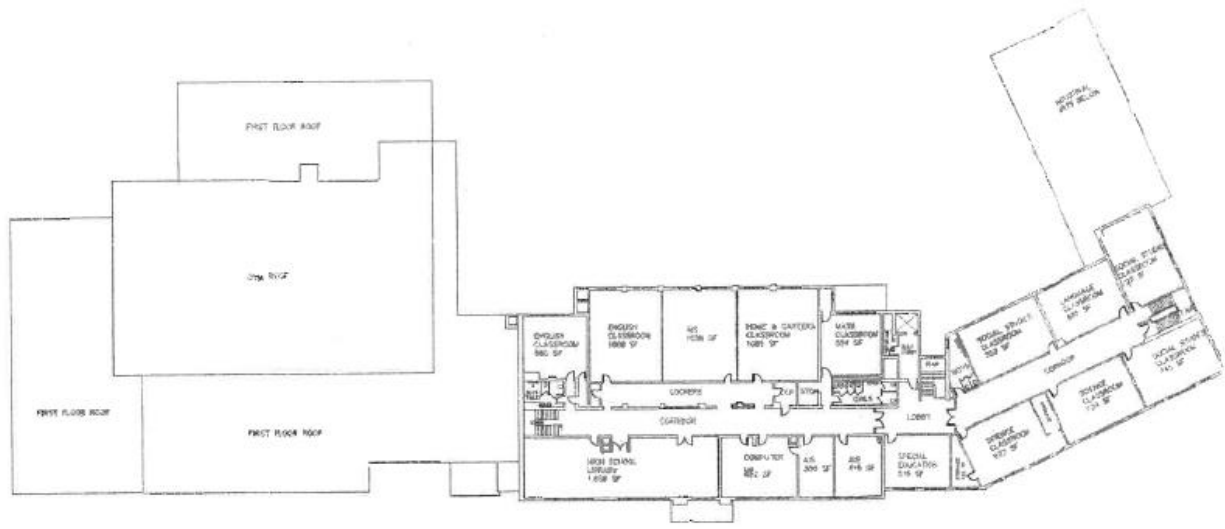
Building Map of the Johnsburg School Building



First Floor Plan

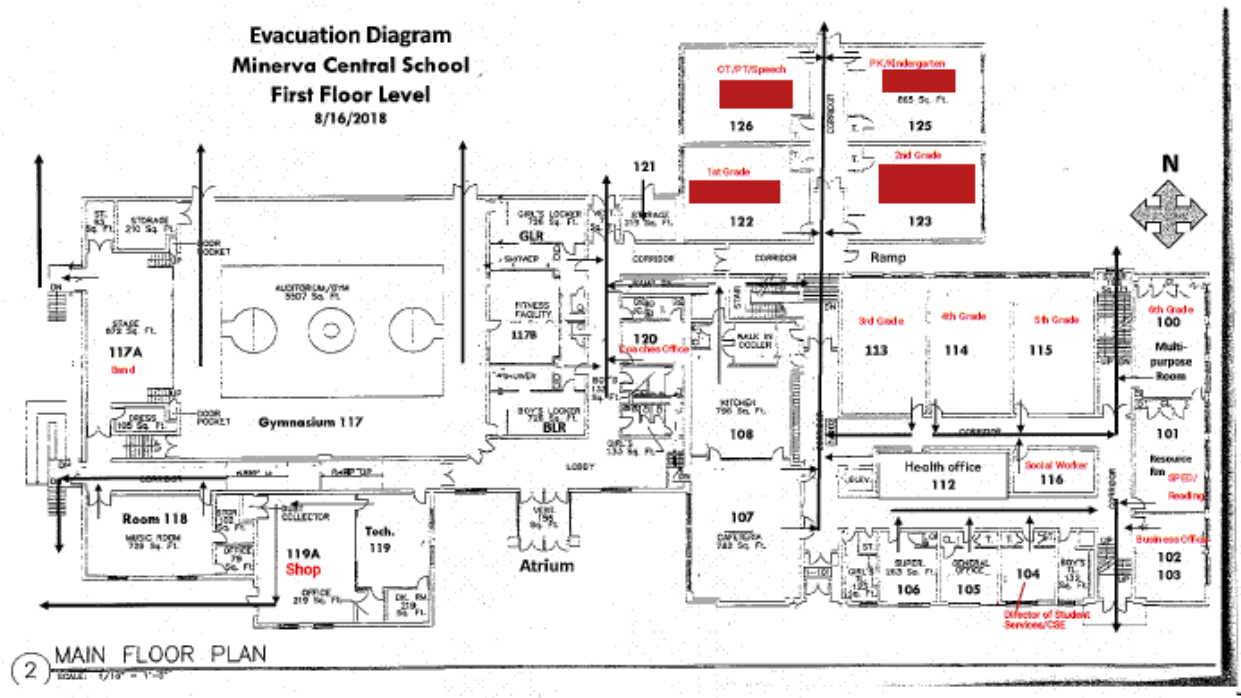


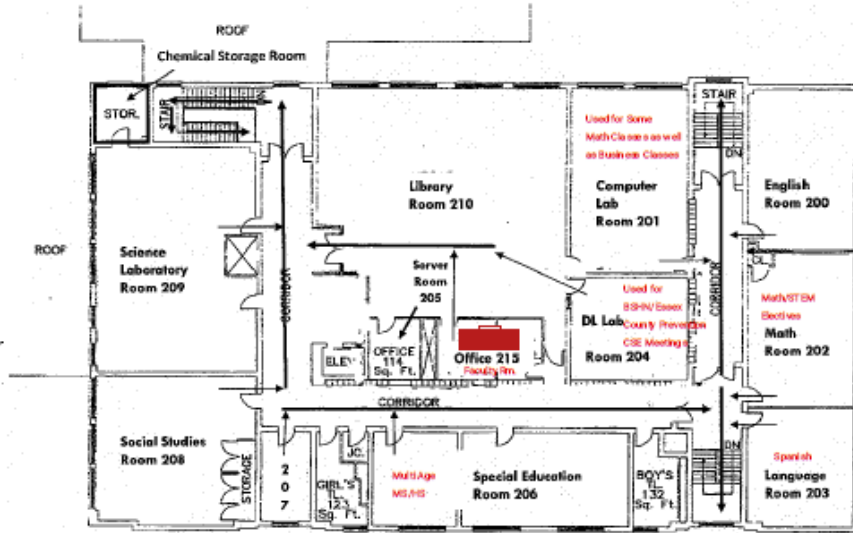
Second Floor Plan



Third Floor Plan

Figure 4
Building Map of the Minerva School Building



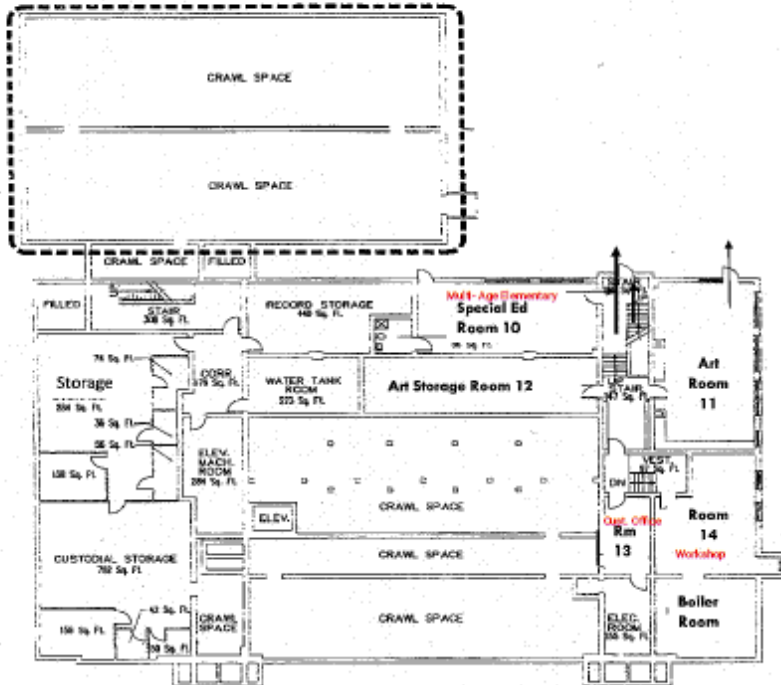


**Evacuation Diagram
Minerva Central School
Second Floor Level**

8/16/2018



3 SECOND FLOOR PLAN
SCALE: 1/16" = 1'-0"



**Evacuation Diagram
Minerva Central School
Basement Floor Level**

8/16/2018



1 BASEMENT FLOOR PLAN
SCALE: 1/16" = 1'-0"

CHAPTER EIGHT

District Finances and the Financial Impact of a Merger

The financial health of a school district is an important measure of its sustainability for the future. There are many variables that indicate a district's financial health. In this chapter, we will explore the following areas including but not limited to budgets and budget votes, foundation aid and other state aid revenue, fund balance, tax levies, tax assessments, tax rates, and district debt.

Table 8.1 indicates that since 2019-20 both Johnsborg and Minerva have experienced strong support with their budget votes. Table 8.1 also generally shows that budgets have passed with 80 to 90 percent in favor.

Table 8.1

Johnsborg and Minerva Budget Votes

Budget Vote Results Johnsborg and Minerva						
Johnsborg	2019-2020 School Year	2020-2021 School year	2021-2022 School Year	2022-2023 School Year	2023-2024 School Year	2024-2025 School Year
Yes	220	226	237	232	156	173
No	30	32	24	34	36	75
Void						
Percent Yes	88.00%	87.60%	90.80%	87.22%	81.25%	69.76%
Minerva	2019-2020 School Year	2020-2021 School Year	2021-2022 School Year	2022-2023 School Year	2023-2024 School Year	2024-2025 School Year
Yes	100	199	77	76	103	93
No	22	54	11	7	25	24
Void	1	0	0	3	1	0
Percent Yes	81.97%	78.66%	87.50%	91.57%	80.47%	79.49%

Table 8.2 is a snapshot of the budgets for Johnsborg and Minerva from 2018-19 through 2023-2024. During this six-year period, the Johnsborg budget increased by \$1,463,232, for an average increase about \$243,872 per year. During the same period, the Minerva budget increased by \$640,026 for an average increase of about \$106,671 per year.

Table 8.2

Revenues and Expenses

EXPENDITURES	2018-2019		2019-2020		2020-2021	
	Johnsburg	Minerva	Johnsburg	Minerva	Johnsburg	Minerva
ADMINISTRATION						
TOTAL ADMINISTRATION	\$ 1,285,459	\$ 692,781	\$ 1,352,491	\$ 702,814	\$ 1,524,352	\$ 710,967
PROGRAM						
TOTAL PROGRAM	\$ 8,575,300	\$ 3,954,762	\$ 8,590,842	\$ 4,079,758	\$ 8,758,399	\$ 4,134,247
CAPITAL						
TOTAL CAPITAL	\$ 1,021,324	\$ 791,026	\$ 1,200,916	\$ 789,401	\$ 1,123,363	\$ 782,415
TOTAL EXPENDITURES	\$ 10,882,083	\$ 5,438,569	\$ 11,144,249	\$ 5,571,973	\$ 11,406,114	\$ 5,627,629
REVENUES						
LOCAL SOURCES	\$ 1,586,181	\$ 27,500	\$ 1,610,908	\$ 73,500	\$ 1,720,190	\$ 73,500
STATE AND FEDERAL AID	\$ 3,492,309	\$ 1,353,867	\$ 3,560,076	\$ 1,355,518	\$ 3,575,695	\$ 1,401,872
OTHER		\$ 353,480	\$ -	\$ 452,955		\$ 453,827
TAX LEVY	\$ 5,803,593	\$ 3,703,722	\$ 5,973,265	\$ 3,690,000	\$ 6,110,229	\$ 3,698,430
TOTAL REVENUES	\$ 10,882,083	\$ 5,438,569	\$ 11,144,249	\$ 5,571,973	\$ 11,406,114	\$ 5,627,629
EXPENDITURES						
	2021-2022		2022-2023		2023-2024	
	Johnsburg	Minerva	Johnsburg	Minerva	Johnsburg	Minerva
ADMINISTRATION						
TOTAL ADMINISTRATION	\$ 1,558,574	\$ 716,443	\$ 1,565,064	\$ 723,775	\$ 1,645,855	\$ 726,050
PROGRAM						
TOTAL PROGRAM	\$ 9,093,384	\$ 4,171,414	\$ 9,138,615	\$ 4,374,184	\$ 9,448,575	\$ 4,332,626
CAPITAL						
TOTAL CAPITAL	\$ 1,206,552	\$ 931,339	\$ 1,306,959	\$ 781,553	\$ 1,250,885	\$ 1,019,919
TOTAL EXPENDITURES	\$ 11,858,510	\$ 5,819,196	\$ 12,010,638	\$ 5,879,512	\$ 12,345,315	\$ 6,078,595
REVENUES						
LOCAL SOURCES	\$ 1,971,978	\$ 73,500	\$ 1,897,978	\$ 73,500	\$ 1,799,491	\$ 118,500
STATE AND FEDERAL AID	\$ 3,673,540	\$ 1,519,366	\$ 3,899,668	\$ 1,524,587	\$ 4,090,390	\$ 1,700,087
OTHER	\$ -	\$ 507,819	\$ -	\$ 495,981	\$ -	\$ 395,239
TAX LEVY	\$ 6,212,992	\$ 3,718,511	\$ 6,212,992	\$ 3,785,444	\$ 6,455,434	\$ 3,864,769
TOTAL REVENUES	\$ 11,858,510	\$ 5,819,196	\$ 12,010,638	\$ 5,879,512	\$ 12,345,315	\$ 6,078,595

Securing revenue to fund a budget comes from a variety of sources. As indicated in Table 23, there are local sources, state and federal aid, other sources, and primarily the tax levy. The one source of revenue that a district has the least control of is state and federal aid. State aid is formula driven based on several variables such as the number of students or enrollment, the wealth of the district which is determined through both income and property wealth.

Tables 8.3 and 8.4 below indicate the amount of state aid in various categories from 2019-20 through the estimated aid for 2024-25. Foundation Aid is based upon several factors which would take too long to explain in this study. Suffice to say that all districts are dependent upon foundation aid as a source of revenue. In tables 8.3 and 8.4 below the major state aid lines are highlighted.

Table 8.3

Foundation Aid and other state aid revenues for Johnsburg 2019-20 through 2024-25

Johnsburg CSD	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Foundation Aid	\$ 2,580,649	\$ 2,580,649	\$ 2,665,910	\$ 2,745,887	\$ 2,828,263	\$ 2,828,263
Full Day K Conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Universal Pre-Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ 63,714	\$ 115,845
BOCES	\$ 153,396	\$ 158,322	\$ 150,967	\$ 205,349	\$ 213,213	\$ 227,173
Special Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
High Cost Excess Cost	\$ 55,500	\$ -	\$ -	\$ -	\$ -	\$ 801
Private Excess Cost	\$ 13,054	\$ 24,628	\$ 24,508	\$ 68,224	\$ 79,294	\$ 69,080
Hardware & Technology	\$ 323	\$ 763	\$ 756	\$ 1,094	\$ 959	\$ 436
Software, Library, Textbook	\$ 25,196	\$ 24,204	\$ 23,844	\$ 22,732	\$ 21,974	\$ 19,871
Transportation Incl Summer	\$ 268,218	\$ 235,135	\$ 245,161	\$ 366,097	\$ 355,010	\$ 308,980
Building + Bldg Reorg Incent	\$ 168,287	\$ 168,287	\$ 168,287	\$ 380,766	\$ 254,874	\$ 288,958
Operating Reorg Incentive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School Transitional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academic Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
High Tax Aid	\$ 265,147	\$ 265,147	\$ 265,147	\$ 265,147	\$ 265,147	\$ 265,147
Supplemental Pub Excess Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pandemic Adjustment	N/A	\$ (148,803)	N/A	N/A	N/A	N/A
TOTAL	\$ 3,529,770	\$ 3,308,332	\$ 3,544,580	\$ 4,055,296	\$ 4,082,448	\$ 4,124,554

Table 8.4

Foundation Aid and other state aid revenues for Minerva 2019-20 through 2024-25

MINERVA CSD	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Foundation Aid	\$ 909,106	\$ 909,106	\$ 948,616	\$ 977,074	\$ 1,006,386	\$ 1,006,386
Full Day K Conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Universal Pre-Kindergarten	\$ 13,500	\$ 16,200	\$ 21,600	\$ 8,099	\$ 10,799	\$ 24,300
BOCES	\$ 70,986	\$ 98,344	\$ 106,528	\$ 89,802	\$ 127,502	\$ 132,118
Special Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
High Cost Excess Cost	\$ -	\$ -	\$ -	\$ -	\$ 4,225	\$ 3,699
Private Excess Cost	\$ 5,969	\$ 11,200	\$ -	\$ -	\$ -	\$ -
Hardware & Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software, Library, Textbook	\$ 7,239	\$ 7,736	\$ 8,351	\$ 8,589	\$ 9,225	\$ 7,773
Transportation Incl Summer	\$ 12,780	\$ 12,733	\$ 23,504	\$ 53,627	\$ 55,308	\$ 70,223
Building + Bldg Reorg Incent	\$ 57,018	\$ 77,194	\$ 77,300	\$ 77,194	\$ 78,214	\$ 118,947
Operating Reorg Incentive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School Transitional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Academic Enhancement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
High Tax Aid	\$ 285,697	\$ 285,697	\$ 285,697	\$ 285,697	\$ 285,697	\$ 285,697
Supplemental Pub Excess Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pandemic Adjustment	N/A	\$ (47,861)	N/A	N/A	N/A	N/A
TOTAL	\$ 1,362,295	\$ 1,370,349	\$ 1,471,596	\$ 1,500,082	\$ 1,577,356	\$ 1,649,143

Note: The lines that are highlighted indicate the major sources of state aid revenue.

Another source of revenue is fund balance. Fund balance is accrued from unexpended funds from a budget on an annual basis. These funds may then be used to offset expenditures the following year or be placed in reserves for future expenditures. Table 8.5 indicates an analysis of fund balance for both Johnsburg and Minerva from 2018-19 through 2022-2023.

Table 8.5

Analysis of Fund Balance

Year	Restricted		Assigned		Unassigned		Total Fund Balance	
	Johnsburg	Minerva	Johnsburg	Minerva	Johnsburg	Minerva	Johnsburg	Minerva
2018-19	\$ 960,259	\$ 913,533	\$ 1,188,207	\$ 427,955	\$ 442,896	\$ 1,812,507	\$ 2,591,362	\$ 3,153,995
2019-20	\$ 1,027,594	\$ 983,716	\$ 1,202,639	\$ 458,448	\$ 1,035,246	\$ 1,970,702	\$ 3,265,479	\$ 3,412,866
2020-21	\$ 1,184,538	\$ 796,449	\$ 1,790,827	\$ 587,910	\$ 516,425	\$ 2,161,840	\$ 3,491,790	\$ 3,546,199
2021-22	\$ 1,277,972	\$ 811,123	\$ 1,763,982	\$ 661,609	\$ 598,968	\$ 2,261,222	\$ 3,640,922	\$ 3,733,954
2022-23	\$ 1,306,476	\$ 1,808,480	\$ 1,718,924	\$ 422,449	\$ 493,813	\$ 1,554,266	\$ 3,519,213	\$ 3,785,195

As indicated above, there are three types of fund balance: Restricted; Assigned; and Unassigned. Restrictive fund balance is funding that is designated for a specific purpose such as capital projects, retirement reserve, tax certiorari, and other areas. These are listed on the district balance sheet in table 8.6. Assigned fund balance refers to accrued revenue that will be used to offset taxes along with other revenues such as state aid. Unassigned fund balance is revenue that may be kept in reserve for the future. Currently, unassigned fund balance may not exceed 4 percent of the proposed budget for the following year.

District Balance Sheets as of June 30, 2023

Table 8.6 provides the balance sheets for the Johnsburg and Minerva School Districts. The district balance sheets provide an overall snapshot of the financial condition of each district. The first section provides information regarding the assets available to each district in the form of cash both unrestricted and restricted as well as receivables. Receivables are funds that are due to the district, whether from other funds or from state and federal sources. The next section focuses on liabilities which take the form of any invoices that must be paid by the districts; accounts payable, accrued liabilities, due to other funds, or due to state retirement or due to teacher's retirement. The final sections relate to fund balance which could be restricted, assigned, or unassigned as discussed above.

Table 8.6

District Balance Sheets ending June 30, 2023

BALANCE SHEET: as of June 30, 2023	Johnsburg	Minerva	Combined
ASSETS:			
Cash - Unrestricted	\$ 2,321,479	\$ 2,340,909	\$ 4,662,388
Cash - Restricted	\$ 1,277,670	\$ 1,808,480	\$ 3,086,150
Accounts Receivable	\$ 317	\$ 7,500	\$ 7,817
Due From Other Funds	\$ 183,752	\$ 303,885	\$ 487,637
Due From State and Federal	\$ 125,991	\$ 44,845	\$ 170,836
Due From Other Governments	\$ 68,923	\$ -	\$ 68,923
Total Other Receivables	\$ 378,666	\$ 348,730	\$ 727,396
Investments	\$ -	\$ -	\$ -
Prepaid Expenditures	\$ -	\$ -	\$ -
Miscellaneous Current Assets	\$ -	\$ 254	\$ 254
Total Assets:	\$ 3,978,132	\$ 4,505,873	\$ 8,484,005
LIABILITIES:			\$ -
Accounts Payable	\$ 10,202	\$ 136,808	\$ 147,010
Accrued Liabilities	\$ 65,309	\$ 9,827	\$ 75,136
Revenue Anticipations Notes Payable	\$ -	\$ -	\$ -
Due to Other Funds	\$ 34,236	\$ 318,921	\$ 353,157
Due to Other Governments	\$ -	\$ -	\$ -
Due to Teachers' Retirement Systems	\$ 298,148	\$ 189,934	\$ 488,082
Due to Employees' Retirement System	\$ 41,025	\$ 19,791	\$ 60,816
Due to Financial Institutions for			
Overdrawn Accounts	\$ -	\$ 254	\$ 254
Compensated Absences	\$ -	\$ -	\$ -
Group Insurance	\$ -	\$ 8,469	\$ 8,469
New York Income Tax	\$ -	\$ (254)	\$ (254)
Student Deposits	\$ -	\$ 36,928	\$ 36,928
Deferred Revenues	\$ 9,999	\$ -	\$ 9,999
Total Liabilities/Deferred Revenues	\$ 458,919	\$ 720,678	\$ 1,179,597
FUND BALANCE			
Nonspendable			
Not in Spendable Form	\$ -	\$ -	\$ -
Total Nonspendable Fund Balance	\$ -	\$ -	\$ -
Worker's Compensation Reserve	\$ -	\$ -	\$ -
Unemployment Reserve	\$ 50,099	\$ 30,247	\$ 80,346
Reserve for Retirement Contributions	\$ 518,044	\$ 149,859	\$ 667,903
Reserve for Property Loss	\$ -	\$ -	\$ -
Reserve for Liability Claims	\$ 355,171	\$ -	\$ 355,171
Insurance Reserve	\$ -	\$ -	\$ -
Reserve for Tax Certiorari	\$ 126,591	\$ -	\$ 126,591
Reserve for Employee Benefits and			
Accrued Liabilities	\$ -	\$ 287,104	\$ 287,104
Capital Reserve	\$ -	\$ 1,341,270	\$ 1,341,270
Reserve for Repairs	\$ 256,571	\$ -	\$ 256,571
Reserve for Debt	\$ -	\$ -	\$ -
Other Restricted Fund Balance	\$ -	\$ -	\$ -
Total Restricted Fund Balance	\$ 1,306,476	\$ 1,808,480	\$ 3,114,956
Assigned:			\$ -
Assigned Appropriated Fund Balance	\$ 1,676,075	\$ 382,407	\$ 2,058,482
Assigned Unappropriated Fund Balance	\$ -	\$ -	\$ -
Encumbrances	\$ 42,849	\$ 40,042	\$ 82,891
Total Assigned Fund Balance	\$ 1,718,924	\$ 422,449	\$ 2,141,373
Unassigned			\$ -
Reserve for Tax Reduction	\$ -	\$ -	\$ -
Unassigned Fund Balance	\$ 493,813	\$ 1,554,266	\$ 2,048,079
Total Unassigned Fund Balance	\$ 493,813	\$ 1,554,266	\$ 2,048,079
Total Fund Balance	\$ 3,519,213	\$ 3,785,195	\$ 7,304,408
Total Liabilities - Deferred Revenues & Fund Balance	\$ 3,978,132	\$ 4,505,873	\$ 8,484,005

Another way to compare the finances of Johnsburg and Minerva is to consider per pupil expenditures. Table 8.7 provides a summary of per pupil expenditures based upon Approved Operating Expenditures (AOE) from 2018-19 through 2022-2023. It is important to note that the number of pupils in each district affects this indicator. The more students you have, the lower the per pupil expenditures and vice versa.

Table 8.7

Approved Operating Expenses per student.

Per Pupil Expenditures based on AOE		
	Johnsburg	Per Pupil Exp.
2022-23	\$ 7,752,982	\$ 29,037
2021-22	\$ 7,664,081	\$ 27,372
2020-21	\$ 7,611,588	\$ 25,715
2019-20	\$ 7,459,280	\$ 24,782
2018-19	\$ 7,269,286	\$ 23,374
	Minerva	Per Pupil Exp.
2022-23	\$ 4,301,038	\$ 38,748
2021-22	\$ 4,354,162	\$ 39,227
2020-21	\$ 4,053,316	\$ 38,239
2019-20	\$ 3,943,234	\$ 39,831
2018-19	\$ 3,881,906	\$ 42,658

If Johnsburg and Minerva were one district during this same time-period, Table 8.8 indicates the combined per pupil expenditures. As of 2020-2021 school year, the average per pupil expenditures in New York State is \$26,571.

Table 8.8

Combined Per Pupil Expenditures based on AOE.

Per Pupil Expenditures based on AOE				
	Johnsburg	Minerva	Combined	Combined PPE
2022-23	\$ 7,752,982	\$ 4,301,038	\$ 12,054,020	\$ 31,889
2021-22	\$ 7,664,081	\$ 4,354,162	\$ 12,018,243	\$ 30,737
2020-21	\$ 7,611,588	\$ 4,053,316	\$ 11,664,904	\$ 29,017
2019-20	\$ 7,459,280	\$ 3,943,234	\$ 11,402,514	\$ 28,506
2018-19	\$ 7,269,286	\$ 3,881,906	\$ 11,151,192	\$ 27,739

Both Johnsburg and Minerva take advantage of services through BOCES. Table 8.9 provides the services that both districts are receiving for the 2023-2024 school year.

Table 8.9

2023-2024 WSWHE BOCES Contracted Expenses for Johnsburg and Minerva

BOCES Services	Johnsburg	Minerva
Board of Education	\$ -	\$ -
Business Administration	\$ 25,421.25	\$ 31,782.50
Purchasing	\$ 1,681.00	\$ 1,578.00
Personnel	\$ 1,550.00	\$ 1,550.00
Operation of Plant	\$ 24,994.00	\$ 12,522.00
Central Printing and Mailing	\$ 802.00	\$ 752.00
Central Data Processing	\$ 53,672.00	\$ 28,094.00
Administrative Charge	\$ 40,019.00	\$ 15,678.00
Rental & Capital	\$ 14,089.00	\$ 5,519.00
Research, Planning, and Evaluation	\$ 4,825.00	\$ 4,825.00
Inservice Training - Instruction	\$ 20,741.23	\$ 15,073.97
Teaching - Regular School-GED, Arts in Ed., & Sub Service	\$ 66,846.40	\$ 2,240.00
Programs/Services for Students with Disabilities	\$ 522,926.85	\$ 300,836.20
Occupational Education	\$ 104,176.00	\$ 65,110.00
Equivalent Attendance Education	\$ -	\$ -
School Library & Audiovisual	\$ 42,917.00	\$ 19,919.00
Computer Assisted Instruction	\$ 204,598.00	\$ 136,145.00
Social Work Services	\$ 705.60	\$ -
Interscholastic Athletics - Regular School	\$ 2,303.16	\$ 2,303.16
Contract Transportation from BOCES	\$ 7,104.00	\$ 5,805.00
Health Insurance Coordination	\$ 5,259.00	\$ 2,457.60
TOTAL	\$ 1,144,630.49	\$ 652,190.43

The combined total of BOCES service is \$1,796,820.92. Remember that both districts receive BOCES aid for some of these expenses. For the 2023-2024 school year, Johnsburg is estimated to receive \$213,213 in BOCES aid and Minerva is estimated to receive \$127,502 in BOCES aid. If a new district is created, several efficiencies would be realized especially in coordination fees.

One of the most important areas to consider is the impact on tax levies, tax assessments, and tax rates. Table 8.10 provides the tax levy and tax rate data for Johnsburg and Minerva from 2019-

2020 through 2023-2024. During this period, although tax levies increased the tax rates per \$1000 of assessed value decreased. This was due in part to full value assessment.

Table 8.10

Tax Levies and Tax Rates for Johnsburg and Minerva 2019-20 through 2023-2024

Johnsburg	2019-2020 School Year	2020-2021 School Year	2021-2022 School Year	2022-2023 School Year	2023-2024 School Year
Tax Levy	\$ 5,973,265.00	\$ 6,110,229.00	\$ 6,212,992.00	\$ 6,212,992.00	\$ 6,455,434.00
Town of Chester Rate	\$ 607.77	\$ 621.86	\$ 629.55	\$ 9.79	\$ 9.58
Town of Johnsburg Rate	\$ 11.55	\$ 11.82	\$ 11.96	\$ 10.05	\$ 10.14
Town of Thurman Rate	\$ 12.09	\$ 12.40	\$ 12.81	\$ 11.21	\$ 11.87
Minerva	2019-2020 School Year	2020-2021 School Year	2021-2022 School Year	2022-2023 School Year	2023-2024 School Year
Tax Levy	\$ 3,690,000.00	\$ 3,698,430.00	\$ 3,718,511.00	\$ 3,785,444.00	\$ 3,852,601.00
Town of Minerva	\$ 11.45	\$ 10.95	\$ 10.89	\$ 10.23	\$ 10.37
Town of Chester	\$ 11.45	\$ 10.95	\$ 10.89	\$ 10.49	\$ 10.26

Table 8.11 provides information on the current tax rates and tax bills for Johnsburg and Minerva. The tax bills are based on home values of \$100,000; \$200,000; and \$300,000.

Table 8.11

Current Tax Rates and Tax Bills for Johnsburg and Minerva

Johnsburg and Minerva's Current Tax Rates and Tax Bills			
	Minerva CSD 2023-2024 Town of Minerva Tax Rate	Minerva CSD 2023-2024 Town of Chester Tax Rate	
Minerva	\$ 10.37	\$ 10.26	
Taxes on \$100,000 home	\$ 1,037.00	\$ 1,026.00	
Taxes on \$200,000 home	\$ 2,074.00	\$ 2,052.00	
Taxes on \$300,000 home	\$ 3,111.00	\$ 3,078.00	
	Johnsburg CSD 2023-2024 Town of Chester Tax Rate	Johnsburg CSD 2023-2024 Town of Johnsburg Tax Rate	Johnsburg CSD 2023-2024 Town of Thurman Tax Rate
Johnsburg	\$ 9.58	\$ 10.14	\$ 11.87
Taxes on \$100,000 home	\$ 958.33	\$ 1,014.05	\$ 1,187.15
Taxes on \$200,000 home	\$ 1,916.66	\$ 2,028.09	\$ 2,374.30
Taxes on \$300,000 home	\$ 2,874.98	\$ 3,042.14	\$ 3,561.44

Table 8.12

Tax Levy, Tax Assessments, Equalization Rate, and Tax Rates for a Merged District

Johnsburg and Minerva as a Merged District for 2023-2024 Tax Levy and Tax Rates				
Minerva 2023-2024 Levy	\$ 3,852,601			
Johnsburg 2023-2024 Tax Levy	\$ 6,455,434			
Theoretical Combined Tax Levy	\$ 10,308,035			
Merged District	Total Assessed Value	Equalization Rate	Full Value	Proportion of School District Full Value
<i>Town of Minerva</i>	\$ 359,551,792	90.00%	\$ 399,501,991	0.346544874
<i>Town of Chester</i>	\$ 11,900,291	91.00%	\$ 13,077,243	0.011343752
<i>Town of Chester</i>	\$ 34,864,062	91.00%	\$ 38,312,156	0.033233580
<i>Town of Johnsborg</i>	\$ 580,169,858	86.00%	\$ 674,616,114	0.585190466
<i>Town of Thurman</i>	\$ 20,059,794	73.46%	\$ 27,307,098	0.023687328
Total Full Value			\$ 1,152,814,602	
	Tax Levy	Tax Rate/1000	Current Tax Rates	Tax Increase/Decrease
<i>Town of Minerva Tax Levy and Tax Rate</i>	\$ 3,572,197	9.93514	\$ 10.37	-0.434860000
<i>Town of Chester Tax Levy and Tax Rate</i>	\$ 116,932	9.82596	\$ 10.26	-0.434040000
<i>Town of Chester Tax Levy and Tax Rate</i>	\$ 342,573	9.82596	\$ 9.58	0.245960000
<i>Town of Johnsborg Tax Levy and Tax Rate</i>	\$ 6,032,164	10.39724	\$ 10.14	0.257240000
<i>Town of Thurman Tax Levy and Tax Rate</i>	\$ 244,170	12.1721	\$ 11.87	0.302100000
Combined Tax Levy	\$ 10,308,035			

Table 8.12 above provides a snapshot of what tax rates would be based on a combined Johnsborg and Minerva tax levy for 2023-2024. Based on this table, the tax rate would go down in the two towns composing the Minerva School District by 43 cents and would go up in the three towns composing the Johnsborg School district from 24 cents to 30 cents. If a new district is created, efficiencies that would be obtained would lower the tax rate for all towns encompassed by the new district. The efficiencies outlined below could potentially lower tax rates all other variables being equal.

Financial Efficiencies

If a new district is created, there are several efficiencies that would be realized. First, there would only be one superintendent of schools. This would save the new district approximately \$175,000 in salary and benefits. Nevertheless, the contract of the superintendent of the other district is an obligation that the new district would be required to assume unless that individual accepts a position in the new district and the contract is re-negotiated.

Another area to be consolidated is the business office. A new district would only need one office consisting of a Business Manager and Treasurer. This would also save the new district approximately \$200,000 in salary and benefits. This is deducted from the tax levy in table 8.13.

Combined, Johnsborg and Minerva currently employ approximately 148 faculty and staff. Although the intention of both districts is to maintain this level of employment, additional efficiencies may be realized through retirements and attrition. In Chapter Seven, a projection for potential retirements was provided by each district within the next three years. To ensure that all current employees are maintained, replacing retired employees should be reviewed to mitigate any overlap of positions. Table 5.2 indicated that up to 23 employees combined from Johnsborg and Minerva may retire.

Table 8.13

Revised Tax Rates based on the reduction of one superintendent and combining of the Business office.

Merged District	Total Assessed Value	Equalization Rate	Full Value	Proportion of School District Full Value
<i>Minerva Assessment</i>	\$ 359,551,792	90.00%	\$ 399,501,991	0.346544874
<i>Chester Assessment (MCSD)</i>	\$ 11,900,291	91.00%	\$ 13,077,243	0.011343752
<i>Chester Assessment (JCSD)</i>	\$ 34,864,062	91.00%	\$ 38,312,156	0.033233580
<i>Johnsborg Assessment</i>	\$ 580,169,858	86.00%	\$ 674,616,114	0.585190466
<i>Thurman Assessment</i>	\$ 20,059,794	73.46%	\$ 27,307,098	0.023687328
TOTALS	\$ 1,006,545,797		\$ 1,152,814,602	
	Tax Levy	Tax Rate/1000 for New District	Current Tax Rates	Increase/Decrease
<i>Minerva Tax Levy and Tax Rate (MCSD)</i>	\$ 3,468,233	9.64599	\$ 10.26	-0.614010000
<i>Chester Tax Levy and Tax Rate (MCSD)</i>	\$ 113,529	9.53999	\$ 10.37	-0.830010000
<i>Chester Tax Levy and Tax Rate (JCSD)</i>	\$ 332,603	9.53999	\$ 9.58	-0.040010000
<i>Johnsborg Tax Levy and Tax Rate (JCSD)</i>	\$ 5,856,607	10.09464	\$ 10.14	-0.045360000
<i>Thurman Tax Levy and Tax Rate (JCSD)</i>	\$ 237,064	11.81785	\$ 11.87	-0.052150000
Combined Tax Levy	\$ 10,008,035			

Taxes could be reduced in all towns within the district all other variables being equal based on the current data.

If retirees are included in the calculations for these efficiencies, it would have a greater effect. For example, if only 1/5 of the 23 employees projected to retire with the next five years and are not replaced, conservatively, the savings could be around another \$218,000. This is calculated with two

staff members retiring at an average salary of \$34,000 and 3 faculty members at an average salary of \$50,000 not including any benefits for each of the next five years. Therefore, the saving could be even greater. Table 8.14 indicates the potential savings for taxpayers and is also deducted from the tax levy. If four or five faculty and staff retire each year for the next five years the merged district could save conservatively, \$1,090,000. This does not include benefits, so the saving may be even higher.

Table 8.14

Potential taxpayer savings including only 5 potential retirees.

Merged District	Total Assessed Value	Equalization Rate	Full Value	Proportion of School District Full Value
<i>Minerva Assessment</i>	\$ 359,551,792	90.00%	\$ 399,501,991	0.346544874
<i>Chester Assessment (MCSD)</i>	\$ 11,900,291	91.00%	\$ 13,077,243	0.011343752
<i>Chester Assessment (JCSD)</i>	\$ 34,864,062	91.00%	\$ 38,312,156	0.033233580
<i>Johnsburg Assessment</i>	\$ 580,169,858	86.00%	\$ 674,616,114	0.585190466
<i>Thurman Assessment</i>	\$ 20,059,794	73.46%	\$ 27,307,098	0.023687328
TOTALS	\$ 1,006,545,797		\$ 1,152,814,602	
	Tax Levy	Tax Rate/1000 for New District	Current Tax Rates	Increase/Decrease
<i>Minerva Tax Levy and Tax Rate (MCSD)</i>	\$ 3,392,686	9.43588	\$ 10.26	-0.824120000
<i>Chester Tax Levy and Tax Rate (MCSD)</i>	\$ 111,056	9.33219	\$ 10.37	-1.037810000
<i>Chester Tax Levy and Tax Rate (JCSD)</i>	\$ 325,358	9.33219	\$ 9.58	-0.247810000
<i>Johnsburg Tax Levy and Tax Rate (JCSD)</i>	\$ 5,729,035	9.87475	\$ 10.14	-0.265250000
<i>Thurman Tax Levy and Tax Rate (JCSD)</i>	\$ 231,900	11.56043	\$ 11.87	-0.309570000
Revised Combined Tax Levy based on Possible Retirements	\$ 9,790,035			

A thorough review of the current BOCES contracts should also allow for certain efficiencies. Please note that certain BOCES expenditures, such as special education services would not be subject to any efficiencies. However, coordination fees and other expenses must be reviewed to ensure that savings are realized.

Contracts, including but not limited to legal services, auditing, and general liability insurance should be put out to bid to ensure cost effectiveness for these services. As these contracts would be for a single district, efficiencies should be realized.

To mitigate the transition to a new district, Reorganization Incentive Aid could be used to create some efficiencies. However, the consultants caution a new district to utilize this funding wisely as it is reduced over time.

The final area of efficiency is the enhanced building aid ratio. Enhanced building aid is only available for new projects started within 10 years of a merger. The ratio is recalculated based on actual current information and data after 10 years. This is discussed in more detail later in this chapter.

District Debt

To maintain school buildings in good condition, renovation is necessary from time to time. Tables 8.15, 8.16, 8.17, and 8.18 indicate the current debt for both districts. A discussion of the Building Condition Surveys of both districts was referenced in Chapter Five.

Johnsburg District Debt Service

Table 8.15

Johnsburg District Serial Bonds

Debt Service Schedule Johnsburg Central School District \$1,620,000 School District Serial Bonds, 2019								
Fiscal Year Ending June 30th	Balance Beginning Fiscal Year	Principal Due October 1st	Principal Due April 1st	Coupon Per Maturity	First Interest Payment Due October 1st	Second Interest Payment Due April 1st	Total Principal and Interest	CUSIP Number 478142
2020	\$1,620,000	\$125,000	\$120,000	***	\$1,297.78	\$27,950.00	\$274,247.78	EU2, EVO
2021	\$1,375,000		\$215,000	5.000%	\$26,150.00	\$26,150.00	\$267,300.00	EW8
2022	\$1,160,000		\$235,000	1.500%	\$20,775.00	\$20,775.00	\$276,550.00	EX6
2023	\$925,000		\$235,000	1.500%	\$19,012.50	\$19,012.50	\$273,025.00	EY4
2024	\$690,000		\$230,000	5.000%	\$17,250.00	\$17,250.00	\$264,500.00	EZ1
2025	\$460,000		\$220,000	5.000%	\$11,500.00	\$11,500.00	\$243,000.00	FA5
2026	\$240,000		\$240,000	5.000%	\$6,000.00	\$6,000.00	\$252,000.00	FB3
TOTAL		\$125,000	\$1,495,000		\$101,985.28	\$128,637.50	\$1,850,622.78	

Table 8.16

Johnsburg District Revenue Bond Financing Program

Debt Service Schedule Johnsburg Central School District \$1,465,000 School District Revenue Bond Financing Program Revenue Bonds, Series 2020A							
Fiscal Year Ending June 30th	Balance Beginning Fiscal Year	Principal Due June 15th	Coupon Per Maturity	First Interest Payment Due December 15th	Second Interest Payment Due June 15th	Total Principal and Interest	DASNY CUSIP Number 64990G
2021	\$1,465,000	\$50,000	5.000%	\$57,786.11	\$36,625.00	\$144,411.11	F64
2022	\$1,415,000	\$70,000	5.000%	\$35,375.00	\$35,375.00	\$140,750.00	F72
2023	\$1,345,000	\$75,000	5.000%	\$33,625.00	\$33,625.00	\$142,250.00	F80
2024	\$1,270,000	\$80,000	5.000%	\$31,750.00	\$31,750.00	\$143,500.00	F98
2025	\$1,190,000	\$85,000	5.000%	\$29,750.00	\$29,750.00	\$144,500.00	G22
2026	\$1,105,000	\$90,000	5.000%	\$27,625.00	\$27,625.00	\$145,250.00	G30
2027	\$1,015,000	\$95,000	5.000%	\$25,375.00	\$25,375.00	\$145,750.00	G48
2028	\$920,000	\$100,000	5.000%	\$23,000.00	\$23,000.00	\$146,000.00	G55
2029	\$820,000	\$105,000	5.000%	\$20,500.00	\$20,500.00	\$146,000.00	G63
2030	\$715,000	\$110,000	5.000%	\$17,875.00	\$17,875.00	\$145,750.00	G71
2031	\$605,000	\$115,000	5.000%	\$15,125.00	\$15,125.00	\$145,250.00	G89
2032	\$490,000	\$115,000	5.000%	\$12,250.00	\$12,250.00	\$139,500.00	G97
2033	\$375,000	\$120,000	5.000%	\$9,375.00	\$9,375.00	\$138,750.00	H21
2034	\$255,000	\$125,000	5.000%	\$6,375.00	\$6,375.00	\$137,750.00	H39
2035	\$130,000	\$130,000	5.000%	\$3,250.00	\$3,250.00	\$136,500.00	H47
TOTAL		\$1,465,000		\$349,036.11	\$327,875.00	\$2,141,911.11	

Note: The interest payment due December 15, 2020 includes a \$21,568.05 interest alignment payment to align the underlying School District Loan payment with the DASNY bond payment dates of October 1 and April 1.

Minerva Debt Service

Table 8.17

Minerva District Serial Bonds (Retired in April 2024)

Debt Service Schedule Minerva Central School District \$1,784,020 School District Serial Bonds, 2009							
Fiscal Year Ending June 30th	Balance Beginning Fiscal Year	Principal Due April 15th	Coupon Per Maturity	First Interest Payment Due October 15th	Second Interest Payment Due April 15th	Total Principal and Interest	CUSIP Number 603386
2010	\$1,784,020	\$84,020	4.125%	\$38,715.41	\$38,715.41	\$161,450.83	AV5
2011	\$1,700,000	\$90,000	4.125%	\$36,982.50	\$36,982.50	\$163,965.00	AW3
2012	\$1,610,000	\$95,000	4.200%	\$35,126.25	\$35,126.25	\$165,252.50	AX1
2013	\$1,515,000	\$100,000	4.250%	\$33,131.25	\$33,131.25	\$166,262.50	AY9
2014	\$1,415,000	\$105,000	4.250%	\$31,006.25	\$31,006.25	\$167,012.50	AZ6
2015	\$1,310,000	\$110,000	4.250%	\$28,775.00	\$28,775.00	\$167,550.00	BA0
2016	\$1,200,000	\$110,000	4.250%	\$26,437.50	\$26,437.50	\$162,875.00	BB8
2017	\$1,090,000	\$115,000	4.250%	\$24,100.00	\$24,100.00	\$163,200.00	BC6
2018	\$975,000	\$120,000	4.250%	\$21,656.25	\$21,656.25	\$163,312.50	BD4
2019	\$855,000	\$130,000	4.250%	\$19,106.25	\$19,106.25	\$168,212.50	BE2
2020	\$725,000	\$135,000	4.250%	\$16,343.75	\$16,343.75	\$167,687.50	BF9
2021	\$590,000	\$140,000	4.375%	\$13,475.00	\$13,475.00	\$166,950.00	BG7
2022	\$450,000	\$145,000	4.500%	\$10,412.50	\$10,412.50	\$165,825.00	BH5
2023	\$305,000	\$150,000	4.625%	\$7,150.00	\$7,150.00	\$164,300.00	BJ1
2024	\$155,000	\$155,000	4.750%	\$3,681.25	\$3,681.25	\$162,362.50	BK8
TOTAL		\$1,784,020		\$346,099.16	\$346,099.16	\$2,476,218.33	

Table 8.18*Minerva Energy Performance Contract*

Debt Service Schedule Minerva Central School District Annual Rate: 3.920% Energy Performance Contract					
Payment Date	Payment Amount	Interest	Principal	Balance	Prepayment Amount
7/22/2019				\$ 942,000.00	\$ 989,100.00
6/1/2020	\$ 83,854.00	\$ 32,310.61	\$ 51,543.39	\$ 890,456.61	\$ 934,979.44
6/1/2021	\$ 83,854.00	\$ 34,905.91	\$ 48,948.09	\$ 841,508.52	\$ 883,583.95
6/1/2022	\$ 83,854.00	\$ 32,987.14	\$ 50,866.86	\$ 790,641.66	\$ 830,173.74
6/1/2023	\$ 83,854.00	\$ 30,993.16	\$ 52,860.84	\$ 737,780.32	\$ 774,669.86
6/1/2024	\$ 83,854.00	\$ 28,921.01	\$ 54,932.99	\$ 682,847.83	\$ 716,990.22
6/1/2025	\$ 83,854.00	\$ 26,767.64	\$ 57,086.36	\$ 625,761.47	\$ 657,049.54
6/1/2026	\$ 83,854.00	\$ 24,529.85	\$ 59,324.15	\$ 566,437.32	\$ 594,759.19
6/1/2027	\$ 83,854.00	\$ 22,204.35	\$ 61,649.65	\$ 504,787.67	\$ 530,027.05
6/1/2028	\$ 83,854.00	\$ 19,787.68	\$ 64,066.32	\$ 440,721.35	\$ 462,757.42
6/1/2029	\$ 83,854.00	\$ 17,276.28	\$ 66,577.72	\$ 374,143.63	\$ 392,850.81
6/1/2030	\$ 83,854.00	\$ 14,666.43	\$ 69,187.57	\$ 304,956.06	\$ 320,203.86
6/1/2031	\$ 83,854.00	\$ 11,954.28	\$ 71,899.72	\$ 233,056.34	\$ 244,709.16
6/1/2032	\$ 83,854.00	\$ 9,135.81	\$ 74,718.19	\$ 158,338.15	\$ 166,255.06
6/1/2033	\$ 83,854.00	\$ 6,206.86	\$ 77,647.14	\$ 80,691.01	\$ 84,725.56
6/1/2034	\$ 83,854.00	\$ 3,162.99	\$ 80,691.01	\$ -	
TOTAL	\$ 1,257,810.00	\$ 315,810.00	\$ 942,000.00		

Reorganization Building Aid Ratio

If Johnsbury and Minerva merge a new building aid ratio will be established. The new aid ratio is adjusted by multiplying .30 to the larger of the two current aid ratios and then adding the result to the larger ratio. Currently, Johnsbury's ratio is .584 and Minerva's is .362. Multiplying .584 by .30 results in .1752. When adding the .1752 to Johnsbury's current ratio, the new building aid ratio becomes **.7592**.

It is important to understand that the new building aid ratio would apply only to building projects undertaken by the new district and initiated within 10 years of the merger. Also, according to the New York State Education Department "reorganization incentive building aid affects renovating existing facilities and existing capital debt." The following guidelines are provided by NYSED:

- If the reorganized District renovates current buildings without adding new space, approved projects are aided at the enhanced Building Aid Ratio.
- Maximum Cost Allowance for existing building will not be reduced if no new space is added during renovation.

- Additionally, NYSED will adjust Building Aid payments for existing capital debt to match the higher of the two previous districts; building aid ratios (Aid Ratio is not enhanced)

Regarding the last bullet, Johnsborg has the higher building aid ratio of the two districts at .584.

Reorganization Incentive Aid

New York State provides reorganization incentive aid to districts that merge either through annexation or consolidation. This funding may be used to mitigate any issues that may present themselves because of the reorganization. With the recent passage of the New York State Budget, reorganization aid is provided based on the foundation aid from the 2023-2024 school year. The data in Table 8.19 was provided by the New York State Education Department and indicates that if Johnsborg and Minerva were to merge, the new district would receive \$14,571,666.00 over a 14-year period. As indicated in tables 8.3 and 8.4, it is estimated that foundation aid will remain the same for the 2024-2025 school year: \$2,828,263 for Johnsborg and \$1,006,386 for Minerva. During each of the first five years the new district would receive \$1,533,860. Every year thereafter, the amount is reduced by 4% until it zeros out.

Table 8.19

Reorganization Incentive Aid

Revised Reorganization Aid Calculation for Johnsborg and Minerva					
	Minerva	Johnsborg	Combined Operating Aid *	Percentage of Combined Operating Aid	Reorganization Aid Over 14 Years
Select Operating Aid	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649		
Year 1	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.40	\$ 1,533,860
Year 2	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.40	\$ 1,533,860
Year 3	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.40	\$ 1,533,860
Year 4	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.40	\$ 1,533,860
Year 5	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.40	\$ 1,533,860
Year 6	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.36	\$ 1,380,474
Year 7	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.32	\$ 1,227,088
Year 8	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.28	\$ 1,073,702
Year 9	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.24	\$ 920,316
Year 10	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.20	\$ 766,930
Year 11	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.16	\$ 613,544
Year 12	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.12	\$ 460,158
Year 13	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.08	\$ 306,772
Year 14	\$ 1,006,386	\$ 2,828,263	\$ 3,834,649	0.04	\$ 153,386
Total Reorganization Incentive Aid					\$14,571,666

This new calculation is based on the 2024-2025 New York State Education Budget.

Reorganization Incentive Aid is provided to assist the new district in mitigating any issues that may arise to ensure a smooth transition. Some districts have used this funding to negotiate new instructional and non-instructional contracts. The Teachers' Contracts for both districts will expire as of June 30, 2025. The Non-Instructional or CSEA Contracts for both districts will expire as of June 30, 2026. As contracts are subject to negotiation, it is not the prerogative of this study to provide a projection of what salary schedules may look like if a merger is approved and contracts are negotiated.

A word of caution is warranted in this regard. If the new district incorporated this funding into the budget, you must remember that this funding is reduced beginning in the sixth year and every year thereafter by 4 % until it is gone. Prudent use of this funding is essential to avoid shortfalls in revenue long term.

The Future of Foundation Aid

Along with the increase in reorganization aid that is available to districts that merge, New York State, the New York State Education Department, and the Rockefeller Institute will be conducting a study to review and potentially revamp the foundation aid formula for school districts. This new formula may impact the save harmless provision, where school districts receive foundation aid not less than the prior year.

District Audits

School districts in New York State must have an Independent Auditor conduct a review to ensure the integrity of district finances. Johnsbury had its audit conducted by Raymond G. Preusser, CPA, Certified Public Accountants, Claverack, New York. The purpose to discuss the audit here in this report in to serve as summary of some of the recommendations. It is not to share the overall audit report but only to share several of the recommendations.

The Auditor for Johnsbury cited several recommendations involving the development of a Business Office Procedures Manual which was initiated during the current school year. Another area highlighted by the Independent Auditor was that the district fund balance was in excess of 4%. The Auditor noted that steps should be taken to reduce the fund balance to be in compliance with Education Law.

Minerva had its audit conducted by Boulrice & Wood, Certified Public Accountants, Plattsburg, New York. The major finding by the Independent Auditor was similar to Johnsbury in

that the unassigned fund balance far exceeded the 4% limit as outlined in Education Law. It was recommended that the district address this issue for the next budget year. The Auditors also noted the following “Minerva Central School District has taken a conservative approach to spending as State Aid funding remains uncertain. The Board will continue to reduce the fund balance over the next several years. It will be done responsibly, supporting student programs as needed, staying within the tax cap and keeping the tax rate stable.”

It should be noted that both Johnsbury and Minerva are financially sound.

CHAPTER NINE

Findings and Recommendations

Chapter Nine represents a compilation of the work of the CASDA Consultants and the Feasibility Study Committee. These findings and recommendations are presented to the Johnsbury and Minerva School Communities to consider as they contemplate the potential of merging their districts. As part of their facilitation of this study, the CASDA Consultants do not make any recommendations. The final recommendations were based on a consensus of the Feasibility Study Committee.

FINDINGS - ENROLLMENT

Finding 1: Both Johnsbury and Minerva have experienced declining enrollment from 2013-14 to 2023-2024. Johnsbury has experienced a decline in enrollment from 308 to 237, while Minerva has experienced a decline in enrollment from 112 to 105.

Finding 2: Based upon the Cohort Survival projections, enrollment for both districts will decline even if the districts merge.

RECOMMENDATION 1: The Feasibility Study Committee recommends that the new district create an easy mechanism for collecting census data for planning for future enrollment.

RECOMMENDATION 2: The Feasibility Study Committee recommends that the new district work with the Towns and Regional Development Agencies regarding future plans for economic growth.

RECOMMENDATION 3: The Feasibility Study Committee recommends the new district work closely with Early Child Intervention Programs through their respective Counties.

FINDINGS – CURRICULUM AND INSTRUCTION

Finding 3: Both districts provide curriculum opportunities for all their high school students to graduate successfully. Additional courses are offered both locally and through SUNY Adirondack and North Country Community College offering college as well as high school credit. Students also take advantage of programs through WSWHE BOCES.

Finding 4: Minerva offers a Business Education program and Johnsborg does not. Technology programs are offered by Minerva, while Family and Consumer Sciences are offered by Johnsborg. A merged district would offer more opportunities for the students of both districts. This is especially true for Minerva which currently alternates high school science classes.

Finding 5: The elementary programs in both districts are similar in Math, Science, and Social Studies. The districts differ in the English Language Arts programs.

Finding 6: Currently the average class size in Minerva is 8.1 students at the high school level and 7.3 at the elementary level. In Johnsborg, the average class size is 22 at the high school level and 15 at the elementary level.

Finding 7: Both districts have similar graduation rates.

Finding 8: Special Education classes at Minerva are valued by both districts as two students from Johnsborg attend these classes.

Finding 9: Both districts have extensive support services for their students with a school psychologist, occupational therapist, physical therapist, social worker, speech and language pathologist.

Finding 10: The staff from both schools will be required to facilitate a transition to a new district.

RECOMMENDATION 4: The Feasibility Study Committee recommends that the new district maintain all current special education programs as they have served both Johnsborg and Minerva.

RECOMMENDATION 5: The Feasibility Study Committee recommends that the new district create a Curriculum Committee at the Elementary, Middle School, and High School levels to ensure the proper alignment of curriculum.

RECOMMENDATION 6: The Feasibility Study Committee recommends that the new district create the position of Director of Curriculum and Instruction to facilitate the work of the Curriculum Committees outlined in Recommendation 5.

RECOMMENDATION 7: The Feasibility Study Committee recommends that the new district review the certifications of all teachers to ensure the maximum benefit for all students.

RECOMMENDATION 8: The Feasibility Study Committee recommends that the new district ensures that all current school support services are continued and that a Support Services Committee be created to guide the transition to the new district.

RECOMMENDATION 9: The Feasibility Study Committee recommends that the new district, through the Elementary Curriculum Committee, ensures that there are two sections of each grade at the elementary level. Additionally, that all stakeholders are engaged at the elementary level to ensure a successful transition.

FINDINGS - TRANSPORTATION

Finding 11: The bus garage facilities in both districts are in good shape.

Finding 12: The distance between Johnsbury and Minerva is 6.3 miles.

Finding 13: The buses serving both districts are in good condition, and each has a replacement schedule that will serve the needs of a merged district.

Finding 14: Both districts use a single tier bus route, and no student is on the bus for more than 50 minutes.

Finding 15: If a new district is approved and both buildings are used, students would be transported to their current schools then be shuttled to either Johnsbury or Minerva depending upon the final building configuration. As the distance between schools is only 6.3 miles, the additional time should be no more than 10 minutes.

RECOMMENDATION 10: The Feasibility Study Committee recommends that the new district reviews all bus runs to ensure that students are not on the bus for more than 50-55 minutes. As part of this recommendation, start times must be reviewed. It is also recommended that additional bus runs be considered for the purpose of efficiency.

RECOMMENDATION 11: The Feasibility Study Committee recommends that the new district maintain both bus garages for the purpose of time savings for the bus runs in the different geographical regions of the new district as well as for efficiency. Please note that only one bus garage qualifies for transportation aid.

FINDINGS – EXTRA-CURRICULAR ACTIVITIES AND SPORTS

Finding 16: Both districts offer a number of Extra-Curricular activities that enhance the learning experience of all students. If the districts merge, all students would benefit from these offerings.

Finding 17: Johnsburg and Minerva merged for athletics in 2019. This has allowed a combined average of 57 - 70 students to participate on sports teams.

RECOMMENDATION 12: The Feasibility Study Committee recommends that the new district create an Extra-curricular Activities and Sports Committee to explore all possibilities for students in the new district. As this affects students, student voice must be represented.

FINDINGS – INSTRUCTIONAL AND NON-INSTRUCTIONAL CONTRACTS

Finding 18: The instructional contracts for both districts end on June 30, 2025. If a new district is approved, then a new contract will need to be negotiated. There are a number of similarities in the contracts and the contract comparison shared in the final report should be used to negotiate a new contract. Until the contract is negotiated, the current contract remains in effect.

Finding 19: The non-instructional contracts for both districts end on June 30, 2026. If a new district is approved, then a new contract will need to be negotiated. Until the contract is negotiated, the current contract remains in effect.

RECOMMENDATION 13: Both the Instructional and Non-instructional contracts will remain in effect until renegotiated. If a new district is approved, contracts should be reviewed as soon as possible to ensure continuity.

FINDINGS – BUILDINGS AND ORGANIZATION

Finding 20: Currently Johnsburg has a Board of Education of seven members, while Minerva has a Board of Education with 5 members.

Finding 21: Johnsburg was centralized in 1946. The original building was constructed in 1926 with additions in 1953, 1965, 1971, 1995, and 2007. Minerva was centralized in 1931. The current building was constructed in 1936 with additions in 1965 and 1991. According to the Building Condition Survey, both buildings are rated as Satisfactory.

Finding 22: As a result of the 2022 Johnsburg Building Condition Survey, a number of items should be addressed to upgrade its condition. The total amount of work recommended is \$4,152,150.

Finding 23: As a result of the 2022 Minerva Building Condition Survey, a number of items should be addressed to upgrade its condition. The total amount of work recommended is \$878,000.

Finding 24: The Johnsburg school building has a total area of 101,896 square feet. The Minerva school building has a total area of 54,814 square feet.

Finding 25: Both districts strongly advocate for their building to remain in operation as school buildings.

RECOMMENDATION 14: The Feasibility Study Committee recommends that the new district maintain both the Johnsburg and Minerva buildings for instructional purposes.

FINDINGS – FINANCIAL

Finding 26: Both Johnsburg and Minerva have experienced strong community support for their annual budgets.

Finding 27: The districts' balance sheets indicate that they are both financially sound.

Finding 28: Johnsburg CSD has an assessed value of \$635,093,714. The true value for Johnsburg CSD is \$740,235,368. The current tax rate for the Town of Johnsburg is \$10.14 per \$1000 of assessed value. For the Town of Chester, the current tax rate is \$9.58 per \$1000 of assessed value. For the Town of Thurman, the current tax is \$11.87 per \$1000 of assessed value.

Finding 29: Minerva CSD has an assessed value of \$371,452,083. The true value for Minerva CSD is \$412,579,234. The current tax rate for Town of Minerva is \$10.37 per \$1000 of assessed value. For the Town of Chester, the current tax rate is \$10.26 per \$1000 of assessed value.

Finding 30: If Johnsburg and Minerva had merged as of July 1, 2023, the combined assessed value would be \$1,006,545,797. The combined true value would be \$1,152,814,602. The Town of Johnsburg would have seen an increase of \$0.25 per \$1000; the Town of Chester in the Johnsburg CSD would have seen an increase of \$0.24 per \$1000; the Town of Thurman would have seen an increase of \$0.30 per \$1000 of assessed value. The Town of Minerva would have seen a decrease of

\$0.32 per \$1000; the Town of Chester within the Minerva CSD would have seen a decrease of \$0.54 per \$1000 of assessed value.

Finding 31: From 2019-2020 the tax levy for Johnsbury CSD has increased \$482,169 or 7.46% for an average of 1.49% per year. For the same period, Minerva's the tax levy has increased \$162,601 or 4.22%. for an average of 0.84% per year.

Finding 32: Johnsbury has debt service in the form of two bonds. One originating in 2019 is for \$1,620,000 with principal and interest totaling \$1,850,622.78. The second bond is for \$1,465,000. This originated in 2020 and will be completed in 2035. With principal and interest, the total will be \$2,141,911.11.

Finding 33: Minerva has debt service in the form of two bonds. The first, originating in 2010, is for \$1,784,020. The total with principal and interest will be \$2,476,218.33. This bond will be paid off in April of 2024. The second debt is an energy performance contract for a total of \$1,257,810. This contract originated in 2019 and will be paid off in 2034.

Finding 34: The current building aid ratios are as follows: Johnsbury is 0.584. Minerva's current building aid ratio is 0.362. If a new district is approved, the new building aid ratio will be 0.7592. Any new building project must begin within ten years of the merger to qualify for the new building aid ratio.

Finding 35: Both districts are relatively equal in their fund balance. For 2022-2023, Johnsbury had a restricted fund balance of \$1,306,476; an assigned fund balance of \$1,718,924; an unassigned fund balance of \$493,813. Johnsbury's total fund balance was \$3,519,213. For 2022-2023, Minerva had a restricted fund balance of \$1,808,480; an assigned fund balance of \$422,449; an unassigned fund balance of \$1,554,266. Minerva's total fund balance was \$3,785,195.

RECOMMENDATION 15: The Feasibility Study Committee recommends that, even with the combined financial resources of Johnsbury and Minerva, the new district consider all efficiencies, especially considering potential state aid losses as outlined in the Governor's budget for 2024-2025.

FINDINGS – POTENTIAL EFFICIENCIES

Finding 36: If a new district is approved, only one superintendent will be needed. This will save the new district approximately \$175,000.

Finding 37: If a new district is approved, the business office would be combined. Currently each business office is managed by a Business Manager and a Treasurer. This would be the configuration of the new district. This will potentially save the new district \$200,000 including salary and benefits.

Finding 38: Currently, Johnsburg employs 88 staff members and Minerva employs 60.4. To facilitate the transition to a new district, it is the intention to employ all current employees unless they decide to retire. Within the next five years, it is projected that a combined 23 employees from both districts may retire. If these retirements occur, efficiencies will be realized through attrition.

Finding 39: Both districts have contracts with WSWHE BOCES. A review of these contracts will also yield efficiencies.

Finding 40: If a new district is created, the district will receive \$14,571,666 in reorganization incentive aid. The district would receive \$1,533,860 in aid for each of the first five years and then that amount would decrease by 4% until year 14.

Finding 41: Reorganization aid could be used in a variety of ways. Part could be used to level salaries between the two districts; part could be used to reduce taxes, or part could be used to mitigate concerns and issues arising from the transition to a new district. A word of caution, if you incorporate any part of reorganization aid into the annual budget, remember that ultimately this aid goes away and will need to be replaced by state aid or the tax levy.

RECOMMENDATION 16: The Feasibility Study Committee recommends that the new district review all contracts including but not limited to Auditing, BOCES, General Liability Insurance, and Legal Services. Except for BOCES, it is recommended that all the contracts listed above should be put out to bid by the new district.

PROPOSED ORGANIZATION OF A NEW DISTRICT

RECOMMENDATION 17: The Feasibility Study Committee recommends the following organizational structure:

- *Pre-K through 4th grade and Grades 9 through 12 in Johnsburg.*
- *A Middle School consisting of Grades 5 through 8 in Minerva*
- *Explore the possibility of creating a Day-Care Center in Minerva*

- *Work with County agencies regarding an Early Childhood Center*

With this organizational structure, the new district would require only one superintendent, as well as a principal in each building.

RECOMMENDATION 18: The Feasibility Study Committee recommends that because of the time and money invested in this study, the current Boards of Education conduct a Straw Poll to gage support from the respective Johnsbury and Minerva communities.

Appendices

Appendix A – Meeting Minutes

Notes - Feasibility/Study Committee Meeting

Wednesday, October 18, 2023

Johnsburg Central School District

6:30 p.m.

Notes taken at the 10/18/23 meeting are reflected on the agenda below in blue.

1. Welcome and introductions of members of the Feasibility Study Committee and CASDA Consultants
2. Creation of Co-Chairs and Recorder (slide 3)
 - Co-chairs - Cathy Kennedy (JCS) and Trish Gardner (MCS)
 - Recorder - Sarah Fink (JCS)
3. Ground rules for the Feasibility/Study Committee (slide 4)
 - Ultimately, it is the decision of the Boards of Education from the districts that make final decisions (the committee is for advisory purposes only).
4. Ground rules for public observers (slide 5)
 - Index cards with questions will be collected at the end of the meeting, and answers will be addressed at the beginning of the next meeting.
5. Role of the Feasibility/Study Committee (slide 6)
 - Data will be collected from both districts.
 - Sub-committees may be by district, or combined, depending on the type of input that is needed.
6. Review of the reorganization process
 - Slide 8 - What is Reorganization? In the case of this study, the districts would be pursuing the Centralization type of reorganization (we are both already Central School Districts).
 - Slide 9 - Centralization - both school districts currently have a geographic connection which includes a common boundary between the two
 - Slide 10 - Annexation - not part of this discussion, so not needed
 - Slide 11 - UFSD or Common School Districts - does not apply in our case
 - Slide 12 - Why Reorganize?
 - Financial
 - Combined district can provide together what you cannot separately.
 - Opportunities to provide creative educational paths.

- Incentives by NYS would be about \$3.5 million over 14 years. But caution! This would need planning to be spent judiciously!
- Building Aid would be about 72-73% of every dollar spent. This will be discussed in depth at the next meeting.
- **Slide 13** - Step 1 - This began about a year ago when both BOE's voted to pursue the study. CASDA met with both BOE's in August.
- **Slide 14** - Step 2 - Re: grants to fund the study - WSWHE BOCES created a CO-SER (cooperative agreement for shared services between both districts) which will help in funding
- **Slide 15** - Step 3 - When the study is completed it will be submitted to NYS.
- **Slide 16** - Step 4 - Straw Vote by both communities
 - **Question:** Is there a "plan" reported out to the public before a straw vote?
 - **Answer:** This can be up to the BOE's as advised by the committee, using the results of the study. Community meetings would be held for this type of discussion.
 - **Question:** What happens if the straw vote fails?
 - **Answer:** The process would stop at this point and be re-evaluated. The merger could only be reconsidered after 1 calendar year (another straw vote would need to be held).
- **Slide 17** - Step 5 - BOCES Superintendent Dr. Turina Parker reports the straw vote results. If passed, the final community votes could be held several months following a straw vote.

7. Review of the purpose of the Feasibility Study

- **Slide 21** - Stakeholders - examples may be parents, students, teachers, support staff (multiple groups), community members - may be organized into Focus Groups
- **Slide 22** - Financial / Tax Information will be discussed at the next meeting. CASDA will share how combining current budgets of both schools would affect the tax rate.
- **Slide 23** - Athletic program is already merged. Transportation - includes age and condition of buses, transportation routes (distance AND time on each route for students)
- **Slide 24** - Course offerings will be discussed at the 3rd meeting (end of Nov.) - could mean evaluating current courses, adding new ones, enhancing courses / electives
- **Slide 25** - Section 125 clarification - this is related to pre-tax payment of health insurance. Noted that for Administration, only 1 Superintendent would be needed in a merged district, not 2.
- **Slide 26** - Instructional technology - could include enhanced distance learning or other tech. offerings. Reorganization aid - discussed at next meeting.
- **Slide 27** - Data Collection - several still need to take place (meeting with business offices, maintenance staffs, transportation supervisors) to finalize data collection
- **Slide 28** - Where does community "fit" into the focus groups? Need to be sure to promote transparency in this process.

- **Slide 30** - Meeting Schedule
 - Meeting 2 - Financial
 - Meeting 3 - Curriculum and Instruction
 - Meeting 4 - Includes reports from focus groups about themes/patterns/ideas/data discussed.
 - Subsequent meetings if needed.
- **Slide 32** - Draft Report for Feb. 2024 is a “tentative” date, depending on the number of committee meetings / focus groups needed. That could push the Final Report to April 2024.

8. Enrollment projections (slides 33 - 35)

- Projections are made using a cohort-survival methodology.
- Enrollment projections for 2028-29: JCS around 200 students, MCS around 85 students
 - **Question:** Will trends in community development and employment be considered?
 - **Answer:** This could be something studied by a community focus group.
 - **Question?** Will school census data be used to adjust numbers? Much of the projection data has already been collected by the districts to predict our PreK numbers.
 - **Answer** (per Jerry): CASDA can use these numbers to update projections when provided.

9. Staffing (slides 36 - 39)

- CASDA has met with both BOE’s and administrators, and the goal would be to keep all current staff. Reduction would be done by attrition only.
- Teacher certification data has been collected (may be important to know who has the certification to fill different needed positions and to eliminate redundancies)
 - **Question:** Is there room in a combined district budget to keep the number of counselors, psychologists, and social workers on staff?
 - **Answer:** Yes (see above re: current staff) - think about the student needs currently and these are important positions.
 - **MY QUESTION** (I did not ask this at the meeting): When was the staffing list generated? Knowing that the actual numbers in each district have changed slightly, when will this data be adjusted to reflect the current state of staffing? How do you reflect currently open/unfilled positions (this is listed for MCS but not JCS)?

10. Next meetings

- a. Meeting on November 1, 2023 – Financial Data (at MCS)
- b. Meeting on November 29, 2023 – Curriculum and Instruction (at JCS)

c. January TBD (at MCS)

General Q&A session at the end of the meeting:

→ **Question:** Will CASDA / the committee look at when each school is due for capital projects, the condition of the facilities, and current debt owed?

→ **Answer:** Yes, those will be considered.

→ **Question:** With regards to transportation, does CASDA look at district maps when considering student time on buses and busing routes?

→ **Answer:** Yes, that is part of the process.

→ **Question:** Why aren't both communities asked to vote on the merger potential before the study commences (and before so much money is spent)?

→ **Answer:** This is not part of the process as put forth by NYSED. Also, it is important that voters have as much information as possible so that they are making an informed vote. "Knowledge is power..." This allows for voter choice equipped with data and not just emotion.

→ **Question:** How will CASDA / the committee disseminate information out to the communities?

→ **Answer:**

–PowerPoint from each meeting will be shared on district websites

–Public meetings will be held to present data along the way before the straw vote in both communities

–The committee will be tasked with providing accurate information when holding informal discussions

–WebEx video recording of each committee meeting will be posted on district websites.

→ **Question:** Who is eligible to cast a straw vote?

→ **Answer:** There will be separate votes from each community at two voting locations. Any district resident who is a registered voter (including absentee ballots) may cast a vote. The requirements are the same as in district budget voting. A "passing" straw vote is a simple majority vote.

FINAL NOTES:

– CASDA will be meeting with MCS BOE on November 9th so this may be a potential date to schedule focus group meetings (stay tuned).

–Public questions were collected on index cards and will be addressed at each meeting. Each question/answer will be recorded.

–Emails for student members - correspondence will go through Cindy Homer at JCS and she will pass on to students (due to email restrictions).

Meeting notes respectfully submitted by Sarah Fink, Community Representative for JCS

Notes for Feasibility/Study Committee Meeting

Wednesday, November 1, 2023

Minerva Central School District

6:30 p.m.

Notes taken at the 11/1/2023 meeting are reflected on the agenda below in blue.

1. Welcome

Slide 2

- 11/29 meeting will be held at JCS, January at MCS, and there will likely be other meetings.
- Questions from committee members can be passed along to Trish G. (MCS) or Cathy K. (JCS) to get answers from CASDA before the next meeting.
- Focus groups on 11/8 (MCS) and 11/15 (JCS) - feedback will be shared at our next committee meeting.

2. Review the ground rules

3. Budget Results

Slide 3 - overview of past budget votes show that the communities currently support their schools - will this translate to support throughout a merger process?

4. Revenue and Expenditures 2018-2019 through 2023-2024

Slide 4 - Expenditures for Johnsburg show an average increase of 2.5% (around \$292,000) and for Minerva show an average increase of 2.26% (around \$128,000) since 2018. (Meaning - districts are efficient at keeping costs low.)

Slide 5 - A balanced budget means that expenditures equal revenue, so this is technically the same chart with the same increases. There are many sources of revenue, including tax levy, state aid, and use of fund balance (though must be less than 5%).

5. Calculation of Tax Rates base on Assessed and Full Value

6. Current Tax Rates and Tax Bills for Johnsburg and Minerva for 2023-2024

Slide 6 - Note that the rates shown at the meeting reflected values rounded to the nearest cent (while those in our packets showed five decimal places). Although the rates for each community are not identical, they could be considered as “reasonably comparable.”

7. Tax Levy and Tax Rates if Johnsburg and Minerva merged as of July 1, 2023

Slide 7

- Note adjustment needed for the last column on the bottom of this slide (Current Tax Rates) - Town of Minerva should say \$10.38 and Town of Chester should say \$10.26.

- This slide reflects the tax levy and rates if both districts merged but kept ALL current sources of revenue and expenditures the same. This is a baseline way to look at numbers; a merged Board of Education would be likely to incorporate efficiencies in expenditures, and there are new sources of revenue from NYS for merged districts.
- In a merged district, all taxpayers from the Town of Chester would pay the same rate.

→ **Question** about equalization rates - Multiple towns have just undergone (or are currently doing) a revaluation of properties. What will happen when the equalization rates are brought closer to 100%?

→ **Answer** - Ideally towns would be as close to 100% as possible and this typically benefits schools as they make their budgets.

→ **Question** - Can CASDA prepare a similar slide that projects these numbers into the future? (This was a “parking lot” question.)

8. Projected Tax Bills if Johnsburg and Minerva merges as of July 1, 2023

Slide 8

→ **Question** - When will CASDA be able to update this slide with next year’s predicted budget and tax rates? (Since the merger study will continue through the springtime and we will eventually have new numbers we can use.)

→ **Answer** - In March, town assessors release preliminary data to schools. From March through May, property owners can contest their assessments (so the data does change due to this). At some point in May before the budget votes, schools will have final numbers for tax levy needs and CASDA can update this information for the 2024-25 school year.

→ **Question** - In future meetings regarding facilities, what would our expenses (and thus tax levy needs) look like under multiple scenarios? In both non-merged districts as well as a merged district? And with current and future building projects considered? (This was a “parking lot” question.)

9. Foundation Aid

Slide 9 - NOTE! Please reprint this slide for us using a 2-dimensional graph. The numbers are too difficult to interpret in 3-D format, especially when reproduced in our packets and axis lines are not visible.

- Foundation Aid is partly based on enrollment numbers. Aid in a merged district would be a combination of both individual districts and would be based on combined enrollment.
- 2022-23 Foundation Aid Data - JCS \$2,745,887 and MCS \$977,074.
- Lobby your NYS legislators to do the right thing with Foundation Aid! We know that in the past, NYS has NOT always come through with fully funding districts.

Luckily, this has recovered in the past several years.

10. Reorganization Incentive Building Aid

Slide 10

- New building aid ratio could be used on building projects (renovations, not new construction) in a merged district.
- Aid would be \$0.7592 on every \$1 spent.
- Building aid is not capped by NYS, but district votes would need to approve any building project.

→ **Question** - how long does this rate for building aid last once a merger happens? (This will need to be researched by CASDA. Is it for 14 years similar to the reorganization aid on Slide 11?)

→ **Question** - Does foundation aid apply at this rate if a building were to change its use (i.e. for childcare purposes)?

→ **Answer** - This would apply to renovations used for educational purposes only (so may require creative use of space).

11. Reorganization Aid

Slide 11

- Reorganization Incentive Aid is not related to the increase in building aid. It truly does incentivize merged districts for a 14-year period.
- First five years after merger see the most incentive, it then decreases each year.
- Probably should NOT be used for projects that require ongoing taxpayer support AFTER the incentive runs out. So, think about what types of one-time expenditures would be important to a merged district.
- New BOE can choose how this revenue would be spent.

12. Questions and Answers from the October 18th Feasibility Study Committee *(NOTE - these were questions submitted on index cards as public comments, not from the committee itself.) Notes below refer to specific questions on Slides 12-14 - please refer to those Slides for a complete list of Q&A.*

- Student questions will be addressed through the focus groups on 11/8 and 11/15. There will be forms that students can fill out through their Student Council and National Honor Societies to express opinions, concerns, and ask questions.
- Is it possible to “back out” of a merger once it is completed? No - both districts are dissolved and a new one (with new NYS BEDS code) is created.
- Homeschool numbers - around 25 in JCS and 6 in MCS - however no state aid is currently generated for these students, and they are not included in enrollment numbers.

- Class sizes - elementary in MCS each have one section with one teacher. Johnsborg - three grade levels have two sections/two teachers, and four grade levels have one section/one teacher (PreK, K, 2, and 6).
- Insurance - both districts currently participate in medical health insurance consortium through BOCES.
- General liability insurance for districts - may see cost savings after merger if the new district did RFPs to get bids (usually this is done every 3-5 years anyway just to see if there are other options).
- RFPs for a merged district for multiple things (i.e. fuel) could be beneficial as a larger district may have more leverage.
- FTE = full-time equivalent for employees. The final report will have the most current data possible.
 - **Question** - Will we be able to account for next year's projections (i.e. retirements or different budgetary needs for staffing) in the final report?
- Utilizing space in both buildings - could be creative - daycare? regional BOCES center? Financing of BOCES services comes from participating districts.

13. Final thoughts and/or questions

- Can we get a further breakdown of what the next meetings will be used for (i.e. facilities, transportation, contractual issues)?
- How many focus group meetings will there be? Will we reconvene focus groups based on the data received at the first round?
- Can the merger committees from each school meet separately? or together? Do we need to have CASMA at all meetings? (The meetings DO need to be public, but before final recommendations/report is made there will likely be more meetings than what are currently scheduled.)
- Can we get a breakdown of the focus group data and feedback at our next meeting? For example, how many people attend each one, and what information is gained?
- How can the public submit questions if they are not present at committee or focus group meetings? (Suggested that there be a Form link on each school's website, and dropboxes continue to be utilized in each school.)

14. Next meetings

- a. Minerva Focus Groups– November 8, 2023
- b. Johnsborg Focus Groups– November 15, 2023
- c. Meeting on November 29, 2023 – Curriculum and Instruction
- d. Meeting in January TBD

Meeting notes respectfully submitted by Sarah Fink, Community Representative for JCS

Notes for Feasibility/Study Committee Meeting

Wednesday, November 29, 2023

Johnsburg Central School District

6:30 p.m.

Notes taken at the 11/29/2023 meeting are reflected on the agenda below in blue. Refer to the distributed SLIDES document as well as FOCUS GROUP themes and questions handouts for more information.

1. Welcome
Thank you to all participants of this month's focus groups at both MCS and JCS. A lot of good conversations resulted from these meetings.
2. Review the ground rules.
3. Review of results from Focus Groups
 - a. Themes - Refer to the compiled list of themes that was handed out at the meeting (S = Strengths, W = Weaknesses, O = Opportunities, T = Threats)
 - b. Questions - All participants at focus group meetings responded to the same questions. Participants also submitted questions that will need to be answered (see the "Questions from emergent themes" slides for a list).

Merger Study Committee Discussion of Questions from Emergent Themes:

- Many questions about a potential merger involve larger, community-level issues. At what point do the schools and/or the merger study committee involve the Town Boards? What would merging schools do on a community level (population, housing, jobs, economy, etc.)? What discussions are being had at the town(s) level that school leaders should be involved in? Often our schools are considered the "heart" of the community.
- What are other ways for the Merger Study Committee and district leaders to reach out to the communities / stakeholders? Website/Internet is not always the way that people access information. What have other schools done? Mailings? Newsletter?
- Comments/questions regarding initial Straw Vote (if we proceed that far at a BOE level):
 - Everyone eligible needs to be a voter! Voices deserve to be heard.
 - Vote timing - CASDA is done with their recommendations after the study is published (before Straw Vote).
 - The Merger Study Committee can and should make recommendations to both BOE's about how to proceed. Although these recommendations are not guaranteed once a new BOE is installed in a merged district, the committee members and community have leverage in their combined voices. While this is always a concern, fear of the unknown cannot become a barrier to moving forward.
 - If the Straw Vote were to pass in both districts, the BOE's would petition the NYS Ed. Commissioner for a formal, binding vote.
 - **Question for CASDA to answer** - How often has a Straw Vote passed but the final Commissioner's Vote does not?
- **Misc. Questions -**

- Is there a point where the state could require merger due to low enrollment? No - not under current regulations.
 - Note on taxes in local communities - Johnsborg and Minerva are similar in that they do not have considerable waterfront properties. It is not possible to compare our two schools to ones like Long Lake, where the tax base is much different due to assessments of lakefront.
 - **Question for CASDA to answer** - Many of the questions that came up at the Focus Groups either currently can be answered by the districts or could be answered with minimal research. Who will be responsible for doing this, and how soon can answers be shared with to the public?
- c. Breakout sessions

Breakout groups were organized by table and consisted of mixed JCS / MCS representatives. The task was to look at the focus group information and identify priorities for moving forward. Each group shared out as follows:

- **Group 1**
 - School Identity
 - Extracurricular Activities
 - Enhancing programming - including adding to Graduation Pathways and Additional CTE Offerings
 - Aligning Policies (Eligibility, Extracurricular, Attendance, etc.)
 - **Group 2**
 - Transportation - maximize efficiency.
 - Facilities - what are the current needs, how to leverage if merged.
 - Student Needs (Academic, as well as supporting students socially and emotionally)
 - Staffing (maintaining or enhancing current levels)
 - Contracts (note that all current contracts would stay in effect under the Taylor Law until new ones are negotiated)
 - **Group 3**
 - Listening to student and family fears and concerns
 - Combined programming and extracurriculars - what is best for students?
 - Need to reach more people in the communities for input / feedback / questions.
 - Get answers for questions generated by focus groups.
4. Course Comparison between Johnsborg and Minerva - Not discussed at meeting - we will do more of this in January as time was limited after the Breakout Sessions
 5. Johnsborg Electives - not discussed at meeting.
 6. Current class schedules - not discussed at meeting.
 7. Proposed schedule of next meetings
 - a. January 17, 2023 – Minerva
 - b. January 31, 2023 – Johnsborg
 - c. February 14, 2023 – Minerva (this meeting is likely to change due to Valentines' Day)

Meeting notes respectfully submitted by Sarah Fink, Community Representative for JCS

Notes for Feasibility/Study Committee Meeting

Wednesday, January 17, 2024

Minerva Central School District

6:30 p.m.

Notes taken at the 1/17/24 meeting are reflected on the agenda below in blue.

1. Welcome
2. Review the ground rules.
3. Feasibility Study Committee Priorities

This was a review of the priorities identified in the last meeting. Some clarification (from slides 3-5 in presentation):

- Regarding employee contracts (comparing current districts) - a crosswalk will be included in the final feasibility study report
- Getting answers to focus group questions - both CASDA and the superintendents were able to get many answers, and a link will be posted on both district websites. For unanswered questions, they noted whether this was something to be addressed in the future (post-possible merger), or whether they are still researching.

4. Course Comparison between Johnsburg and Minerva

The team split into two groups to discuss the course comparisons. Each group framed their discussion around making recommendations based on the comparison charts and reported out.

- Combining programming would optimize course offerings for 7-12 students, especially in areas of Technology, Family and Consumer Sciences, Business Education, STEM, and Music. (These are areas where one or both districts could benefit from something the other currently offers.)
- Additional sections of courses could open in sciences, so that each Regents-Level course could be offered every year (Earth Science, Biology, Chemistry, Physics).
- Reducing duplication of electives would provide space to enhance course offerings, including in Advanced Placement, Career & Technical Education, and college bridge courses. Electives could be rotated yearly to provide for multiple options throughout a student's HS career.

- If building space allows due to the combining of some programming, childcare up until PreK could be done in-house. This is a need identified by both communities.
 - Middle level advancement could be made available (currently done for math and foreign language) in Regents Science courses.
 - Additional career and/or graduation pathways could be formalized.
 - In the elementary - combining student enrollment could ensure that a merged district has at least two sections in every grade level while still responsibly managing class size. This ensures options for students, creates mixing of peer groups as students advance to the next grade, allows teachers to team and work together at grade level.
 - Strengthen PreK programming.
 - Create a true “middle school” model separate from the high school students, to provide room for academic and social-emotional growth for this population of our students. Middle schoolers would be provided with greater academic support (AIS classes, etc.), education in career opportunities, prep for graduation pathways, advisory programs.
5. Johnsbury Electives
 6. Building Floor Plans
 7. Building Condition Survey
 8. District Building Projects
 9. Possible Building Configurations – Discussion with the Committee to consider three potential building configurations for a merged district.

The group again split into two smaller groups to discuss options and reported out preliminary ideas. We did not evaluate the merits of each plan, but rather listed as many possible combinations that would work with the current building configurations in both MCS/JCS.

One overlap for all plans includes PreK students: Allow for universal PreK programs (under the NYS guidelines for time requirements) in both buildings but be sure to offer both AM/PM programs to gain participation with families.

- **Option 1:** House elementary students (PreK-4) in their “home” districts in the current MCS/JCS buildings. Middle level students (5-8) taught in the current MCS building, HS (9-12) taught in the current JCS building. Separate buildings for middle

and HS levels allows access to field and gym space immediately after school for sports practices.

- **Option 2:** All elementary students (K-4) combined at the current JCS building, all middle level students (5-8) combined at the current MCS building, all high school students combined at the current JCS building.
- **Option 3:** All elementary students (K through 4, 5, or 6) combined at the current MCS building. All upper-level students combined at the current JCS building.
- **Option 4:** House primary level students (K-2) at their “home” districts in the current MCS/JCS buildings, to minimize transportation times for our youngest students. Combine upper elementary grades (3-5) at one building (likely JCS), middle level grades at one building (likely MCS), and HS grades at one building (likely JCS).
- **Option 5:** In the short-term, leave building configuration of students as-is for both MCS/JCS. Work to merge administrations, business offices, transportation, other services. Evaluate combination of programming where there are current overlaps, possible transportation of small groups of students if necessary (i.e. to take advantage of AP/college/CTE courses).

10. Current Transportation Data (CASDA met with transportation directors from both buildings already, and will meet again with them to discuss and analyze feasibility of options)
 - a. Implications for transportation given the potential building configurations from #7.
11. Next meetings
 - a. January 31, 2024 – Johnsburg
 - b. February 15, 2024 – Minerva

Notes for Feasibility Study Committee Meeting

Wednesday, January 31, 2024
Minerva Central School District
6:30 p.m.

Notes taken at the 1/31/24 meeting are reflected on the agenda below in blue.

1. Welcome
2. Review the ground rules.
3. Feasibility Study Committee Program Considerations for 7-12, if merged

Reported on Slides 3 and 4 - shared from last meeting (also see meeting notes from 1/17)

4. Feasibility Study Committee Building Configuration Considerations, if merged

The study committee reviewed five options that were proposed by the breakout groups at the 1/17 meeting. **Note** - in Slides 5-7 these are described as “recommendations,” but the study group is not yet at the point where we are comfortable specifically recommending, so they should be listed as “options.”

- **For all options:**
 - PreK should be the first-grade level listed, not Kindergarten. Any reference to “elementary” will include PreK as the first-grade level offered.
 - Considering hosting an in-house daycare facility in one of the buildings, not only for staff members but for the district community at-large. Note - see recent article about the Town of Webb school district, who after identifying a daycare need in the community decided to contract with a provider hosted in their school building. (Chris Fink will share article with committee)
 - Discussion by the committee included looking to find breakdowns of how specifically the different building configurations would be staffed, transported, etc. At this point, both superintendents offered to meet with a sub-committee to research the configurations, utilizing class size data and staff numbers to decide on the feasibility of each option. This information will be shared back to CASDA before the next meeting on 2/15.
 - **Option 4 (Slide 7)** - removed as an option due to difficulty in transportation and staffing.
 - **Option 5 (Slide 7)** - removed as an option since it would not be the best for students, as it would minimize opportunities provided by merger.
 - **“One building” option** - several committee members suggested researching the feasibility of utilizing one building for all students PreK - 12. In this case, would there be appropriate space and staffing? What are alternative uses for a second building? Would there be community support for this if it were an option? (Discussion among the committee was that this was not likely.)
5. Elementary Program Comparison and Alignment
 - Aligning curriculum at the elementary level would best be done by a curriculum committee, curriculum and instruction leader, and administrators in the event of a merger. ****Important to keep curriculum leaders on staff!**

- Current elementary math program is the same. ELA programs are not the same, but both contracts are up to be re-evaluated in 2025 so it would be good timing to align that as well.
- 6. Johnsborg and Minerva Athletics Program - spreadsheet of current numbers handed out.
- **Add to Slide 10 -**
 - Town of Johnsborg spring baseball / softball programs - Minerva students are currently participating.
 - Both schools have elementary running clubs
 - JCS has elementary ski programs (both Alpine and Nordic)
- 7. Contract Comparison - handouts were received in committee packets.
 - a. Instructional
 - b. Non-Instructional
- 8. Additional Financial Information (Slides 12 - 21)
 - a. District Balance Sheets
 - b. Analysis of Fund Balance
 - c. Current District Debt

Slide 18 - districts receive NYS aid to offset building projects. For JCS - when this bond is up in 2026 a new (proposed) building project could take its place. JCS would currently receive 48% building aid, but because of timing of potential merger, this could increase to 70%.

Slide 19 - lists bond for JCS lighting and energy savings project

Slide 20 - MCS bond is complete in 2024, and a new project will start at MCS in 2024-25 (at MCS current rate, would not change if merger occurs because project would already be in place).

9. Next meetings
 - a. February 15, 2024 – Minerva
 - b. March 6, 2024 – Johnsborg????

Meeting notes respectfully submitted by Sarah Fink, Community

Agenda for Feasibility Study Committee Meeting

Wednesday, March 6, 2024
Minerva Central School District
6:30 p.m.

1. Welcome
2. Moment of silence in memory of Melanie Galusha

Dr. Steele asked for a moment of silence in memory of Melanie Galusha who passed away unexpectedly on Sunday, February 11, 2024.

3. Review the ground rules.
4. Subcommittee Report

The subcommittee was established at the January 31st meeting to review the building configuration options. It was presented as follows:

Slide #4 – A new district building configuration would consist of

1. PreK – 4 on the Johnsburg campus
2. Grades 5 – 8 on the Minerva campus
3. Grade 9 – 12 on the Johnsburg campus
4. Possible Daycare – housed on the Minerva campus.

Slide #5 – Overall findings

It is the subcommittee's position that after evaluating the configuration on the previous slide, that all current employees will be needed to support not only our current programs and needs but also to support the increase of services and opportunities to the students in the New District.

Slide #6 - All 17 Current Elementary Teachers will be needed to support the elementary Program.

Slide #7 - 6-8th Grade Staffing and Programming

**Some staff members will be shared between buildings*

English: 6, 7, 8	Technology
Math: 6, 7, 8, Advanced 7, Algebra	Art
Social Studies: 6, 7, 8	Physical Education
Science: 6, 7, Advanced 7, 8, Regents Science	Library
Spanish: 6, 7,8	General Music, Band, Chorus
Health 7	Special Education Reading, AIS
Home and Careers (FACS)	

Slide #8 - 9-12th Grade Staffing and Programming

**Some staff members will be shared between buildings.*

English: 9, 10, 11, 12 Honors, College English, Electives	Technology
Math: Algebra (1, 2, A, B), Geometry, Pre-Calculus, Calculus, Electives	Art
Social Studies: Global 9 & 10, US History, Gov't, Economics, Electives	Home and Careers (FACS)
Science: Earth Science, Biology, Chemistry, Physics, Science Labs, Electives	Business
Spanish: 9, 10, 11, College Spanish, Electives	General Music, Band, Chorus
Physical Education, Health 10	Special Education, Reading, AIS

Slide #9 – Other services

Other Services

At Each Building:

Nurse
Psychologist
School Counselor
School Resource Officer
Social Worker
Teacher Assistants
Teacher Aides

District Wide:

Occupational Therapy
Physical Therapy
Speech/Language

Slide #11 – District Staff

Superintendent
Principal(s)
Director of Curriculum and Instruction
Business Official
Treasurer
CSE/504/CPSE Chairperson
Office Staff
Cafeteria Staff
Custodial, Building and Grounds Staff
Bus Drivers
Mechanics

5. Update on student transportation based on potential building configurations.
 - Transportation Matrix
 - Bus Routes will remain the same.
 - A shuttle would run from Minerva to Johnsburg to transport students who need to go to the different building each morning.
 - This would result in only 10 extra minutes each morning and 10 extra minutes each afternoon for students.
6. Extra-Curricular Activities Comparison
 - Dr. Steele shared a chart representing all the extracurricular activities offered by both districts. It was discussed that these activities would enhance the opportunities for students of both districts.
7. Governance – Board of Education
 - Discussion about number of Board members
 - Currently Johnsburg has a seven-member board.
 - Currently Minerva has a five-member board.
 - The makeup of the new board will be determined at a later date.
8. Administrative Structure for a New District
 - Based on Building Configuration Options
9. Discussion about the meeting on March 13th
 - Possible Efficiencies
 - Recommendations
10. Next meetings
 - March 13, 2024 – Johnsburg

NOTES Agenda for Feasibility Study Committee Meeting

Wednesday, March 13, 2024

Johnsburg Central School District

6:30 p.m.

1. Welcome
2. Review the ground rules.
3. Review the feasibility study journey – What have we discussed?
 - Dr. Steele quickly reviewed what had been discussed in the previous six meetings.
4. Discussion of Findings presented – Are there additional findings not mentioned.

FINDINGS - ENROLLMENT

Finding 1: Both Johnsburg and Minerva have experienced declining enrollment over the past 11 years. Johnsburg has experienced a 23% decline, while Minerva has experienced a 6.26% decline.

Finding 2: Base upon the Cohort Survival projections, enrollment for both districts will decline even if the district merge.

FINDINGS – CURRICULUM AND INSTRUCTION

Finding 3: Both districts provide curriculum opportunities for all their high school students to graduate successfully. Additional courses are offered both locally and through the North Country Community College offering college as well as high school credit. Students also take advantage of programs through WSWHE BOCES.

Finding 4: Minerva offers a Business Education program and Johnsburg does not. Technology programs are offered by Minerva, while Family and Consumer Sciences are offered by Johnsburg. A merged district would offer more opportunities for the students of both districts. This is especially true for Minerva which currently alternates high school science classes.

Finding 5: The elementary programs in both districts are similar in Math, Science, and Social Studies. The districts differ in the English Language Arts Curriculum.

Finding 6: Currently the average class size in Minerva is 8.1 students at the high school level and 7.3 at the elementary level. In Johnsburg, the average class size is 22 at the high school level and 15 at the elementary level.

Finding 7: Both districts have similar graduation rates.

Finding 8: Special Education classes at Minerva are valued by both district as many students from Johnsburg attend these classes.

Finding 9: The staff from both schools will be required to facilitation a transition to a new district.

FINDINGS - TRANSPORTATION

Finding 10: The bus garages in both districts are in good shape.

Finding 11: The distance between Johnsburg and Minerva is 6.3 miles.

Finding 12: The buses serving both districts are in good condition, and each has a replacement schedule that will serve the needs of a merged district.

Finding 13: Both districts use a single tier bus route, and no student is on the bus for more than 50 minutes.

Finding 14: If a new district is approved and both buildings are used, students would be transported to their current schools then be shuttled to either Johnsburg or Minerva depending upon the final building configuration. As the distance between schools is only 6.3 miles, the additional time should be no more than 10 minutes.

FINDINGS – EXTRA-CURRICULAR ACTIVITIES AND SPORTS

Finding 15: Both districts offer a number of Extra-Curricular activities that enhance the learning experience of all students. If the districts merge, all students would benefit from these offerings.

Finding 16: Johnsburg and Minerva merged for athletics in 2019. This has allowed a combined average 57 - 70 students to participate on sports teams.

Finding 17: Both districts have extensive support services for their students with a school psychologist, occupational therapist, physical therapist, social worker, speech and language pathologist.

FINDINGS – INSTRUCTIONAL AND NON-INSTRUCTIONAL CONTRACTS

Finding 18: The instructional contracts for both districts end on June 30, 2025. If a new district is approved, then a new contract will need to be negotiated. There are a number of similarities in the contracts and the contract comparison shared in the final report should be used to negotiate a new contract. Until the contract is negotiated, the current contract remains in effect.

Finding 19: The non-instructional contracts for both districts end on June 30, 2026. If a new district is approved, then a new contract will need to be negotiated. Until the contract is negotiated, the current contract remains in effect.

FINDINGS – BUILDINGS AND ORGANIZATION

Finding 20: Currently Johnsburg has a Board of Education of seven members, while Minerva has a Board of Education with 5 members.

Finding 21: Johnsburg was centralized in 1946. The original building was constructed in 1926 with additions in 1953, 1965, 1971, and 1995. Minerva was centralized in 1931. The current building was constructed in 1936 with additions in 1965 and 1991. According to the Building Condition Survey, both buildings are rated as Satisfactory.

Finding 22: The Johnsburg school building has a total area of 101,896 square feet. The Minerva school building has a total area of 54,814 square feet.

FINDINGS – FINANCIAL

Finding 23: Both Johnsburg and Minerva have experienced strong community support for their annual budgets.

Finding 24: The districts' balance sheets indicate that they are both financially sound.

Finding 25: Johnsburg CSD has an assessed value of \$635,093,714. The true value for Johnsburg CSD is \$740,235,368. The current tax rate for the Town of Johnsburg is \$10.14 per \$1000 of assessed value. For the Town of Chester, the current tax rate is \$9.58 per \$1000 of assessed value. For the Town of Thurman, the current tax is \$11.87 per \$1000 of assessed value.

Finding 26: Minerva CSD has an assessed value of \$371,452,083. The true value for Minerva CSD is \$412,579,234. The current tax rate for Town of Minerva is \$10.37 per \$1000 of assessed value. For the Town of Chester, the current tax rate is \$10.26 per \$1000 of assessed value.

Finding 27: If Johnsburg and Minerva had merged as of July 1, 2023, the combined assessed value would be \$1,006,545,797. The combined true value would be \$1,152,814,602. The Town of Johnsburg would have seen an increase of \$0.25 per \$1000; the Town of Chester in the Johnsburg CSD would have seen an increase of \$0.24 per \$1000; the Town of Thurman would have seen an increase of \$0.30 per \$1000 of assessed value. The Town of Minerva would have seen a decrease of \$0.32 per \$1000; the Town of Chester with the Minerva CSD would have seen a decrease of \$0.54 per \$1000 of assessed value.

Finding 28: From 2019-2020 the tax levy for Johnsburg CSD has increased \$482,169 or 7.46% for an average of 1.49% per year. For the same period, Minerva's the tax levy has increased \$162,601 or 4.22%. for an average of 0.84% per year.

Finding 29: Johnsburg has debt service in the form of two bonds. One originating in 2019 is for \$1,620,000 and with principal and interest the total is \$1,850,622.78. The second bond is for \$1,465,000. This originated in 2020 and will be completed in 2035. With principal and interest, the total will be \$2,141,911.11.

Finding 30: Minerva has debt service in the form of two bonds. The first, originating in 2010, is for \$1,784,020. With principal and interest the total with principal and interest will be \$2,476,218.33. This bond will be paid off in April of 2024. The second debt is an energy performance contract for a total of \$1,257,810. This contract originated in 2019 and will be paid off in 2034.

Finding 31: The current building aid ratios are as follows: Johnsburg is 0.584. Minerva's current building aid ratio is 0.362. If a new district is approved, the new building aid ratio will be 0.7592.

Finding 32: Both districts are relatively equal in their fund balance. For 2022-2023, Johnsburg had a restricted fund balance of \$1,306,476; an assigned fund balance of \$1,718,924; an unassigned fund balance of \$493,813. Johnsburg's total fund balance was \$3,519,213. For 2022-2023, Minerva had a restricted fund balance of \$1,808,480; an assigned fund balance of \$422,449; an unassigned fund balance of \$1,554,266. Minerva's total fund balance was \$3,785,195.

FINDINGS – POTENTIAL EFFICIENCIES

Finding 33: If a new district is approved, only one superintendent will be needed. This will save the new district approximately \$175,000.

Finding 34: If a new district is approved, the business office would be combined. Currently each business office is managed by a Business Manager and a Treasurer. This would be the configuration of the new district. This will potentially save the new district \$200,000 including salary and benefits.

Finding 35: Currently, Johnsburg employees 88 staff members and Minerva employees 60.4. To facilitate the transition to a new district, it is the intention to employ all current employees unless they decide to retire. Efficiencies will be realized through attrition.

Finding 36: Both districts have contracts with WSWHE BOCES. A review of these contracts will also yield efficiencies.

Finding 37: If a new district is created, the district will receive \$3,817,412 in reorganization incentive aid. The district would receive \$401,833 in aid for each of the first five years and then that amount would be decrease by 4% until year 14.

Finding 37: Reorganization aid could be used in a variety of ways. Part could be used to level salaries between the two districts; part could be used to reduce taxes, or part could be used to mitigate concerns and issues arising from the transition to a new district. A word of caution, if you incorporate any part of reorganization aid into the annual budget, remember that ultimately this aid goes away and will need to be replaced by state aid or the tax levy.

These findings were shared with the FSC prior to the meeting to provide context for the development of recommendations.

5. Recommendations from the FSC based on the findings.
 - Based on the findings, Dr. Steele facilitated a discussion with the FSC to offer recommendations to operationalize the findings of the study. This recommendation will be presented in the final report.

6. What happens next?
 - Writing the final report – What is included in the Final Report?
 - Final Report reviewed by the District Superintendent and NYSED
 - Draft of Report Shared
 - Public presentation to the Boards of Education
7. Determination by the Boards of Education to conduct a Straw Poll
 - This will take place after the public presentation of the final report.
8. Questions
9. Acknowledgements
 - Dr. Steele thanked the Feasibility Study Committee for their commitment to the merger study process. He also specifically acknowledged Sara Fink for taking the minutes of the FSC meetings. Dr. Steele also thanked Candice Husson and Michael Markwica for their support during these meetings.
 - Dr. Steele acknowledged the Board of Education from Johnsburg and Minerva.
 - Thanks to the community for coming out to be part of this process and asking thoughtful questions to provide a deeper understanding to the prospects of a merger.

Appendix B

Frequently Asked Questions

- You have four (4) students. How will you hear from and gain more perspective from the larger student body?
 - We will be conducting focus groups on November 8th and November 15th.
- Will there be a community focus group?
 - Yes, on November 8th and November 15th.
- Can information be made available online for the public to access (presentation slides for example)
 - Information is currently being displayed on each of the district websites.
- Why are we automatically considered a centralization?
 - This is a decision that both Johnsbury and Minerva agreed upon prior to engaging CASDA to conduct the Feasibility Study.
 -
- Do enrollment numbers include students that are homeschooled?
 - The enrollment numbers do not include children who may be homeschooled.
- Average Class Size and Grade Size pre and post merger?
 - Average class sizes in Minerva are small. In Johnsbury there are normally two sections at each of the elementary grade levels. If Johnsbury and Minerva merge, then there would need to be a discussion regarding class size.
 -
- What are insurance savings post merger?
 - This question will need to be answered later. An analysis will need to be done. The next question is relevant to this discussion. A recommendation might be to put out a Request for Proposals for each insurance companies.
- Do both districts have different insurers currently?
 - Minerva is currently insured through the New York State Insurance Reciprocal (NYSIR).
 - Johnsbury is currently insured through Utica National Insurance.
- Question regarding the accuracy of staffing FTEs.
 - The CASDA consultants will work with the staff of both districts to ensure that the FTEs for both districts are accurate.

- What "sacred cows" does each district possess? And...Will each be willing to set aside those for the greater good?
 - This question will be asked of the Feasibility Study Committee, Focus Groups and Boards of Education.
 -
- If there is a merger, will each district be willing to seek more efficient utilization of freed up space? Remembering that Minerva has added to its building in the face of declining enrollment as has Johnsburg... 3 building additions when enrollment has dropped from more than 700 to now 260...a 63% reduction!
 - Again, this is a question that will be discussed at a future time, especially when we discuss the facilities of both districts.
- Overall, I think the merger is a must for the community to maximize opportunities for students. But, how to merge is key. I know all the options are being looked at, but I feel keeping PreK - 4 or 5 in each current school, 5-6 to 8 in Minerva and High School (9-12) in Johnsburg seems to make most sense.
 - As we continue to facilitate the feasibility study, this is another issue that will be discussed. Configuration of grade levels and usage of facilities will be a high priority in making final recommendations to the Boards of Education.
- When the straw vote takes place, are we simply voting on the merger? Or, will we know facility plans, staffing plans etc.? Are we voting on a new board, number of board members?
 - The purpose of the straw vote is to determine if there is support for a merger between Johnsburg and Minerva. The feasibility study final report will outline recommendations for facility plans, staffing plans, etc. Regarding the new Board of Education, the feasibility study final report will have recommendation regarding the number of board members.
- If merged, we will be voting as one district, how will this work/ Will Minerva always be the underdog? Johnsburg has more people. Are there past examples of similar situations? Do we have voter percentages for each district?
 - For the straw vote and the final binding vote, each district votes separately. Voter percentages were shared at the first meeting on October 18th.
- Projections on tax levy and rates are based on Theory not real numbers. When will real numbers be analyzed and shared? In future meetings can there be more focus on how potential merger can benefit the students?

- Projections on tax levy and tax rates are based on the current tax assessments. The projections made by the consultants are based on combining both budgets as of July 1, 2023, combining the taxable value from both districts, and factoring the tax rates on these actual numbers. This is not theory.
- It is our intention to focus on the benefits for students in future meetings.
- If Barton Mines is to close, as a major taxpayer in Johnsborg how would the cost be spread over on Minerva?
 - If the Barton Mines close in the future, then the towns affected by this closing would need to consider reassessing this property. Once that is done, only then could the merged district consider the impact.
- What conversations have you had with local governments re: merged buildings usage relative to any “needs” they might have?
 - This is a conversation that each district should have with their local governments.
- Please compare and contrast:
 - Square footage ratio of each school to student population pre & post merger.
 - Teacher to student ratio pre & post merger.
 - Nonteaching staff to student ratio pre & post-merger.
 - Total staff to student ratio pre & post-merger.
 - Budgets pre-merger to total enrollment for the same periods.
 - Square footage of buildings to student totals for neighboring districts - North Warren, Warrensburg, Wells, and Indian Lake
 - Employee contracts: Minerva & Johnsborg
 - # of voters voting vs. # of eligible voters on the school budgets
 - Each of the items listed above will be discussed in upcoming committee meetings.
- Can it be guaranteed that the new Board is equal with Minerva and Johnsborg taxpayers?
 - If Johnsborg and Minerva merge, the makeup of the new Board of Education will be determined by a recommendation of the Feasibility Study Committee.
- Even if both communities vote yes in the straw vote, can the board still stop the process?
 - Yes, the Board may withdraw from the process at any time until the final vote.

- Can the Study Group make a recommendation to the boards not to merge?
 - Yes.
- Your focus groups didn't provide reasonable opportunity for non-parent working community members. Will there be another opportunity for this? (With good advance notice)
 - We have already conducted 12 hours of focus group sessions. We recommend coming to the Feasibility Study Committee meetings. Also, each district has an option to enter questions and concerns on each district website.
- To get more input/community involvement can you ask the towns to use the robo=call system to announce merger events?
 - Each school district should investigate this option.
- When the vote comes for a new board, how does Minerva ensure they have an equal say? Knowing that Johnsbury district is larger.
 - Each community must remember that if the merger approved by the voters in both districts, a new district is formed, and a new Board of Education will be created. To ensure representation from both former districts the voters would need to elect members from both former districts.
- If the schools merge, how would the Ski Bowl project affect Minerva taxes?
 - The Ski Bowl Project is part of the New York State Olympic Regional Development Authority. The investment by in this project will only enhance economic development of the region as a year-round destination. This should not have any impact on Minerva taxes. <https://orda.org/2023/06/23/update-ski-bowl-development/>
- Some committee members seem so negative, would it be possible for us to know what the thinking is plus or minus of the committee members?
 - The CASDA consultants recommend that the public continues to come to the feasibility study committee meetings. You may contact feasibility study committee members and share your views with them.
- Regarding transportation: Could each school retain their own buses and routes and pick up children using normal routing and deliver to the appropriate school? Each location retains a bus garage: what challenge will there be since each school is in different counties?
 - If the districts merge, the buses would be owned by the newly created district. Transportation routes would be developed based upon building configurations and based on the expectation that both buildings would be utilized. The fact that the

districts extend over both Essex and Warren County does not present any challenges.

- Ask the local paper to run a section about merger. Schedule coffee socialism to disseminate information.
 - This should be considered by each of the districts.
- The staffing to student ratio presented in the October 18th presentation PowerPoint makes it look like Minerva is 2:1, Johnsburg 3:1. If true, why would Minerva benefit?
 - The purpose of the Feasibility Study is to address the benefits for both districts, especially for students. One of the questions that Feasibility Study will hopefully answer is the extent to which the merger will benefit students. Are there more opportunities academically and socially. Currently, both districts enjoy the opportunities created by a merged sports program.
- When trying to help the students, why only focus on the school? They (we) live in a community. What will happen to our communities?
 - The expectation is that both buildings will be maintained as part of the new district is approved. This will help to ensure the integrity of both communities.
- What will happen to teachers and non-teaching staff from both schools if there's a merger? Will staff keep their jobs?
 - The expectation is that all teaching and non-teaching staff will be retained.
- How long after the study is released will the straw vote take place and what extent of public input happens between feasibility study and straw vote?
 - Once the Final Report is presented to both the Johnsburg and Minerva Boards of Education, the Boards will then need to determine when a straw vote will take place. The public will have input during that time-period.
- What would transportation look like for families with children going to both buildings?
 - As both buildings are recommended to be utilized, a shuttle system would be implemented to transport students between both buildings.
- If a merger goes through what happens with current litigation in each school district? Does that disperse to the new district?
 - Any current litigation would be assumed by the new district.
- In your curriculum options in buildings, what about the special education classrooms?
 - Current special education classrooms and supports for these students will be maintained.

- How will the decisions of the students be factored into the merger? Are their thoughts taken into consideration?
 - Student voices were heard in both Johnsburg and Minerva District when we conducted focus groups with them.
 -
- Minerva Seniors raise funds for 3 years for a Senior trip. It is important what happens to that.
 - Any traditions such as Senior Trips should continue in a new district.
- Important for new school board to be equal. Feelings that it won't be, and things not done fairly.
 - To ensure equity, community members should support candidates from both districts.
- Make Daycare a program that could be an earned credit.
 - This should be explored if a new district is created. Daycare was mentioned during our FSC meetings as well as the Focus Groups.
- At what part in the feasibility process will the new configuration of the combined school district be put into a budget so that we can see what will be feasible?
 - A recommendation for the configuration of the new district has been explored by the Feasibility Study Committee and is a recommendation in the final report. This will not become part of a budget until the voters in both districts approve the merger, which is projected to be for the 2025-2026 school year.
- Please clarify – Say there is a new 7 member BoE (a good #). Is it possible that all 7 members could come from the more heavily populated Johnsburg area and none from Minerva?
 - Yes, this is possible. However, Johnsburg and Minerva school communities should ensure that there is equity in representation.
- Have committee members attended local organization meetings (e.g. Minerva Service Organizations, Sleeping Giants) people need to be tuned in to what's going on when they can't get to meetings. Important come Straw Vote time.
 - The Superintendents have attended service organizations to explain the merger process.
- What would transportation look like for families with children going to both buildings?

- Depending upon the final building configuration, a shuttle system between the Johnsborg and Minerva school buildings. The distance between the buildings is 6.3 miles and only take an additional 10 minutes.

Appendix C

Cohort Survival Projections

Johnsburg Cohort Survival Projections

	HISTORICAL (BEDS) ENROLLMENT DATA											PROJECTED ENROLLMENTS BASED ON 11-YEAR AVERAGE COHORT SURVIVAL RATIO						
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Birth Data	28	33	17	19	22	22	14	18	15	25	12	17	16	17	17	17	17	
K	31	38	23	27	19	23	21	12	15	19	10	12	17	16	17	17	17	
1	27	31	35	23	26	23	28	23	16	15	17	11	13	18	17	18	18	
2	24	24	27	30	28	22	17	29	23	16	12	16	10	12	17	16	17	
3	22	25	28	33	28	30	21	18	25	19	13	12	16	10	12	17	16	
4	20	21	28	22	29	26	28	20	18	24	16	12	11	15	9	11	16	
5	25	20	20	28	23	28	25	26	21	14	25	16	12	11	14	9	11	
6	23	27	22	20	28	23	28	27	26	21	13	25	16	12	17	15	9	
7	16	23	29	24	23	29	24	29	28	23	20	13	26	16	12	18	15	
8	24	17	20	27	22	20	27	24	26	24	20	18	12	24	15	11	16	
9	30	28	20	20	29	21	19	27	25	29	29	21	20	13	26	16	12	
10	18	28	25	17	18	29	22	16	19	26	24	26	19	18	12	23	15	
11	30	21	26	24	17	17	24	21	15	20	22	23	25	19	17	11	22	
12	18	29	16	27	23	20	17	24	23	17	16	22	23	25	18	17	11	
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Historical	308	332	319	322	313	311	301	296	280	267	237	228	220	208	204	199	194	
Projected																		
		7.79%	-3.92%	0.94%	-2.80%	-0.64%	-3.22%	-1.66%	-5.41%	-4.64%	-15.36%	-3.88%	-3.52%	-5.24%	-2.24%	-2.44%	-2.13%	
	From 2013-14 through 2023-24:										-23.05%							

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
K-3	104	118	113	113	101	98	87	82	79	69	52	50	55	56	62	67	67
4-5	45	41	48	50	52	54	53	46	39	38	41	28	23	26	23	20	26
6-8	63	67	71	71	73	72	79	80	80	68	53	57	54	53	44	43	40
9-12	96	106	87	88	87	87	82	88	82	92	91	93	87	75	73	68	61
	308	332	319	322	313	311	301	296	280	267	237	228	220	208	204	199	194

COHORT SURVIVAL RATIOS											Average	Baseline	
B-K	1.35714	0.69697	1.58824	1	1.04545	0.95455	0.85714	0.83333	1.26667	0.4		0.9999	1.0000
K-1	1.0000	0.9211	1.0000	0.9630	1.2105	1.2174	1.0952	1.3333	1.0000	0.8947	K-1	1.0635	1.0000
1-2	0.8889	0.8710	0.8571	1.2174	0.8462	0.7391	1.0357	1.0000	1.0000	0.8000	1-2	0.9255	1.0000
2-3	1.0417	1.1667	1.2222	0.9333	1.0714	0.9545	1.0588	0.8621	0.8261	0.8125	2-3	0.9949	1.0000
3-4	0.9545	1.1200	0.7857	0.8788	0.9286	0.9333	0.9524	1.0000	0.9600	0.8421	3-4	0.9355	1.0000
4-5	1.0000	0.9524	1.0000	1.0455	0.9655	0.9615	0.9286	1.0500	0.7778	1.0417	4-5	0.9723	1.0000
5-6	1.0800	1.1000	1.0000	1.0000	1.0000	1.0000	1.0800	1.0000	1.0000	0.9286	5-6	1.0189	1.0000
6-7	1.0000	1.0741	1.0909	1.1500	1.0357	1.0435	1.0357	1.0370	0.8846	0.9524	6-7	1.0304	1.0000
7-8	1.0625	0.8696	0.9310	0.9167	0.8696	0.9310	1.0000	0.8966	0.8571	0.8696	7-8	0.9204	1.0000
8-9	1.1667	1.1765	1.0000	1.0741	0.9545	0.9500	1.0000	1.0417	1.1154	1.2083	8-9	1.0687	1.0000
9-10	0.9333	0.8929	0.8500	0.9000	1.0000	1.0476	0.8421	0.7037	1.0400	0.8276	9-10	0.9037	1.0000
10-11	1.1667	0.9286	0.9600	1.0000	0.9444	0.8276	0.9545	0.9375	1.0526	0.8462	10-11	0.9618	1.0000
11-12	0.9667	0.7619	1.0385	0.9583	1.1765	1.0000	1.0000	1.0952	1.1333	0.8000	11-12	0.9930	1.0000

Minerva Cohort Survival Projections

Table 1: Minerva COHORT SURVIVAL CALCULATOR

	HISTORICAL (BEDS) ENROLLMENT DATA												PROJECTED ENROLLMENTS BASED ON 11-YEAR AVERAGE COHORT SURVIVAL RATIO					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Birth Data	9	8	4	9	8	2	4	6	4	7	2	4	2	6	6	6	6	
K	9	9	7	4	7	4	9	11	12	11	3	3	7	3	10	10	10	
1	7	8	11	7	4	7	4	10	11	10	10	3	3	7	3	10	10	
2	8	9	7	11	7	4	7	4	11	9	7	10	3	3	6	3	10	
3	10	7	9	6	8	6	4	7	6	10	9	7	10	3	3	6	3	
4	8	9	6	10	7	7	7	5	6	7	12	9	7	10	3	3	7	
5	9	8	8	4	10	8	8	7	5	6	5	11	9	7	10	3	3	
6	4	9	8	8	4	10	11	9	8	5	5	5	12	10	7	10	3	
7	7	6	11	7	8	5	10	11	10	8	6	6	6	13	11	8	11	
8	7	6	4	9	9	6	7	8	9	9	8	6	5	5	12	10	7	
9	10	8	7	3	8	10	4	7	8	10	7	8	5	5	5	12	9	
10	9	9	10	11	3	9	11	4	9	9	12	8	9	6	6	6	14	
11	13	10	9	9	9	3	8	8	4	8	8	11	7	8	6	5	6	
12	9	12	11	11	8	7	3	10	8	6	8	9	12	8	9	6	6	
Ungraded	2	5	6	5	5	5	6	5	4	3	5							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Historical	112	115	114	105	97	91	99	106	111	111	105	96	95	89	91	93	99	
Projected		2.68%	-0.87%	-7.89%	-7.62%	-6.19%	8.79%	7.07%	4.72%	0.00%	0.69%	-8.92%	-0.46%	-6.94%	2.90%	1.94%	6.26%	
	From 2013-14 through 2023-24:											-6.25%						

Table 2: Minerva Level Enrollments

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
K-3	34	33	34	28	26	21	24	32	40	40	29	23	22	16	23	29	33
4-5	17	17	14	14	17	15	15	12	11	13	17	21	16	17	13	6	10
6-8	18	21	23	24	21	21	28	28	27	22	19	16	23	28	30	28	22
9-12	41	39	37	34	28	29	26	29	29	33	35	35	34	27	25	29	35
	110	110	108	100	92	86	93	101	107	108	100	96	95	89	91	93	99

Table 3: Minerva COHORT SURVIVAL RATIOS

COHORT SURVIVAL RATIOS											Average	Baseline	
B-K	1	0.875	1	0.77778	0.5	4.5	2.75	2	2.75	0.42857	B-K	1.6581	1.0000
K-1	0.8889	1.2222	1.0000	1.0000	1.0000	1.0000	1.1111	1.0000	0.8333	0.9091	K-1	0.9965	1.0000
1-2	1.2857	0.8750	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.8182	0.7000	1-2	0.9779	1.0000
2-3	0.8750	1.0000	0.8571	0.7273	0.8571	1.0000	1.0000	1.5000	0.9091	1.0000	2-3	0.9726	1.0000
3-4	0.9000	0.8571	1.1111	1.1667	0.8750	1.1667	1.2500	0.8571	1.1667	1.2000	3-4	1.0550	1.0000
4-5	1.0000	0.8889	0.6667	1.0000	1.1429	1.1429	1.0000	1.0000	1.0000	0.7143	4-5	0.9556	1.0000
5-6	1.0000	1.0000	1.0000	1.0000	1.0000	1.3750	1.1250	1.1429	1.0000	0.8333	5-6	1.0476	1.0000
6-7	1.5000	1.2222	0.8750	1.0000	1.2500	1.0000	1.0000	1.1111	1.0000	1.2000	6-7	1.1158	1.0000
7-8	0.8571	0.6667	0.8182	1.2857	0.7500	1.4000	0.8000	0.8182	0.9000	1.0000	7-8	0.9296	1.0000
8-9	1.1429	1.1667	0.7500	0.8889	1.1111	0.6667	1.0000	1.0000	1.1111	0.7778	8-9	0.9615	1.0000
9-10	0.9000	1.2500	1.5714	1.0000	1.1250	1.1000	1.0000	1.2857	1.1250	1.2000	9-10	1.1557	1.0000
10-11	1.1111	1.0000	0.9000	0.8182	1.0000	0.8889	0.7273	1.0000	0.8889	0.8889	10-11	0.9223	1.0000
11-12	0.9231	1.1000	1.2222	0.8889	0.7778	1.0000	1.2500	1.0000	1.5000	1.0000	11-12	1.0662	1.0000