

Findings and Recommendations

DISTRICT ORGANIZATION

Westport Campus:
Pre-K-6
All 7 and 8

Elizabethtown Campus:
Pre-K-6
All 9-12

Potential Merged School District
October 3, 2018 Enrollment Counts on BEDS Day

	WCS	ELCS	Merged
Pre K	0	20	20
Kindergarten	12	23	35
Grade 1	14	28	42
Grade 2	14	26	40
Grade 3	14	14	28
Grade 4	14	15	29
Grade 5	24	19	43
Grade 6	15	19	34
Grade 7	12	13	25
Grade 8	17	14	31
Grade 9	19	21	40
Grade 10	22	25	47
Grade 11	11	12	23
Grade 12	14	11	25
Special Ed/Ungraded Elementary	1	--	1
Special Ed Ungraded Secondary	6	--	6
Other Placements	--	7	7
TOTAL ENROLLMENT	209	267	476

FINANCIAL FINDINGS

(cited from the Merger Study Final Report)

The merged district would receive \$6,249,465 in incentive operating aid over a fourteen year period. Recommendations include using these funds to pay transition costs and starting new programs, using aid to fund reserves to ensure long-term fiscal stability, and using funds to reduce taxes.

It is estimated that the merged district would realize savings and additional revenues of \$5,260,396 for the first fourteen years.

True Value Tax Rate Per Thousand:

Westport: \$14.63

E-L: \$13.32

Finding 40: Using only 1% of the incentive operating aid, the tax rate in a merged district would be \$13.31 per thousand, a reduction of \$1.31 per thousand in Westport.

I strongly encourage you to read the additional fiscal information available in the report.

Recommendation 20: The newly merged board of education should **develop a financial plan to ensure long term fiscal stability** for the merged district. This plan should give thoughtful consideration to the percentage of incentive aid used to reduce the tax burden, particularly in the first five years following merger.