WINHALL SCHOOL BOARD

# Act 46 Section 9 Self-Study and Proposal

Winhall Town School District

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# Background

The Winhall Town School District, with approximately 150 students, is the only non-operating PK-12 school district in the Bennington-Rutland Supervisory Union (BRSU). Winhall was assigned to the BRSU in 2013 as part of regional governance solution that included the formation of Vermont's first Regional Education District, the Mountain Towns RED, and the dissolution of the Windsor Southwest Supervisory Union.

With the passage of Act 46 in 2015, the District actively sought out opportunities to merge with districts having a similar governance structure. Our school board members met with representatives from all the other non-operating districts in the region including districts as far north as Ira and as far south as Searsburg. Additionally, the District was an active participant on the BRSU Governance Subcommittee which sought to coordinate the Act 46 work of its member districts.

The BRSU governance work was centered on the formation of a large merged district centered in Manchester. These districts, including Manchester, Dorset, and the Mountain Towns RED, were large enough to form a "preferred governance structure" under Act 46 but were committed to ensuring the remaining districts in the BRSU would still have a path forward under Act 46. The result of these regional conversations was the formation of the Taconic and Green Regional School District with the assumption that a supervisory union would continued to be maintained in the region. The Winhall School Board was pleased with this result since most of its students attended schools in the Manchester region and it had developed a positive working relationship with the other BRSU districts.

With the likelihood of the continued existence of a supervisory union in the future, Winhall focused its Act 46 exploration on districts in its immediate region including Sandgate and Stratton. Sandgate is one of two districts in the Battenkill Valley Supervisory Union (BVSU). The other district in the BVSU is Arlington, which is a PK-12 operating district. Stratton is part of the Windham Central Supervisory Union but Winhall and Stratton are neighboring districts.

Informal merger conversations among and between Winhall, Sandgate, and Stratton started in the fall of 2015 but yielded little formal plans since the districts found little incentive to create the merger. The districts decided to develop a "wait and see" approach to Act 46. This approach appeared to be prudent because with the passage of Act 49 in 2017, the districts suddenly had an opportunity for incentives as part of a "3 by 1" structure, with Arlington functioning as the "1" in the merger. With incentives now available, the school boards of Winhall, Sandgate, and Stratton voted to form a formal merger study committee in the summer of 2017.

# Winhall-Sandgate-Stratton Merger Study Committee

The merger study committee hired consultant Dan French to assist them with the merger study process and met several times during the summer of 2017. Ultimately, the Committee directed Dr. French to draft a complete merger study report including proposed merger articles of agreement. The Committee

rejected the merger proposal, however, and decided it was not advisable to merge the districts. The proposed merger failed to gain the support of the merger study committee for two reasons.

Firstly, Arlington decided it was not interested in participating in a 3 by 1 structure with the districts. This meant no incentives would be available. The tax incentives became very important to the merger study process as the districts came to understand the variation in tax rates among the districts. At the time, Winhall's tax rate was projected to be \$1.84 and Stratton had the lowest projected rate among the three districts with a tax rate of \$1.58. The incentives became essential to soften the impact on the new tax rate when merging the districts.

The last reason the merger study committee rejected the merger proposal had to do with Stratton's role in the process. Stratton did not participate in the process as openly as the other districts. Different Stratton representatives would attend at each committee meeting, so it became difficult to understand who had been formally appointed by the Stratton School Board to be on the committee. Also, the Stratton Town Clerk attended several meetings and actively advocated for the town in a manner that seemed to indicate he was the true representative from that district. Stratton also hired its own consultant, John Everitt, to support the district in the process which created some confusion. Ultimately, the Stratton Town Clerk drafted specific language for inclusion in the merger articles of agreement that the other districts found unworkable. The combination of no tax incentives and the insistence by Stratton on specific provisions in the articles of agreement led the committee to vote to determine it was not advisable to merge the districts.

# Self-Study

Although the merger study committee ultimately did not support the terms for the proposed merger, the Winhall representatives to the merger study committee and the Winhall School Board were very supportive of the merger. Since the merger study was comprehensive in terms of its scope, we are including the merger study report here as our documentation for having completed a self-study as required by Act 46, Section 9. We concluded through the formal merger study process that merging with other non-operating districts would allow us to meet the policy goals of Act 46.

# Proposal

Our proposal under Section 9 contains two elements:

- 1. We propose to remain a member district of the Bennington-Rutland Supervisory Union as its only PK-12 non-operating school district; or
- 2. We propose to merge with any non-operating PK-12 school district in the region that would allow us to remain a member district of the Bennington-Rutland Supervisory Union.

# Appendix – Merger Study Report

# **Executive Summary**

This merger would merge three non-operating districts into a single non-operating district. The three districts, the Sandgate Town School District, the Stratton Town School District, and the Winhall Town School District, are located near each other in southern Vermont but each of these districts is in a different supervisory union. Sandgate is one of two districts in the Battenkill Valley Supervisory Union (BVSU). The Arlington Town School District is the other member district of BVSU. Stratton is a member of the Windham Central Supervisory Union (WCSU), and Winhall is a member of the Bennington-Rutland Supervisory Union (BRSU).

This merger would conform to the Three-By-One Side-By-Side merger structure described by Act 49 of 2017. The Arlington Town School District, a district that operates schools in grades PK-12 and meets the "structurally isolated" criteria of Act 49, would function as the Existing District to establish the Three-By-One structure. If the voters of the three non-operating districts approve the merger and the voters of the Arlington Town School District approve the Three-By-One structure, the three merging non-operating districts would qualify for the RED tax incentives as provided by Act 153. If the voters of the three non-operating districts approve their merger but the voters of the Arlington Town School District do not approve the Three-By-One structure, the merged non-operating district would move forward without tax incentives.

# Governance Study Context and Process

#### The Districts and Act 46

These districts began their investigation of their merger options shortly after the passage of Act 46 in 2015. This work included meeting with other districts in the three supervisory unions. The driving force behind this work was their common desire to maintain school choice in grades K-12.

The consensus among these districts was to adopt a wait and see approach to determine how other districts in the region were going to move forward under Act 46. Another consideration was the inability of the three districts to qualify as a RED and obtain RED incentives. Since the three districts fall short of the minimum number of students to form a RED, they explored conversations with other non-operating districts in southern Vermont to see if it made sense to find a fourth district as a partner to qualify for RED incentives.

As their neighboring districts seemed to be able to find a path forward under Act 46, the merger options for these non-operating districts decreased. The successful formation of the Taconic and Green Regional School District in March of 2017 confirmed the continued existence of the BRSU which meant a merged non-operating district might have a place in that organization. The successful formation of two union districts in WCSU increased Stratton's isolation within that organization as the only non-operating district. Arlington concluded a series of conversations with other K-12 operating districts in the region

but was unable to identify a compelling merger option. As Arlington' structural isolation as the only K-12 operating district in the region became more apparent, Sandgate, as the only other member of the BVSU with Arlington, decided to further examine its merger options outside of the BVSU.

The three non-operating districts had examined the financial implications of merging and but were initially not excited about the financial aspects of merging. With the passage of Act 49, however, the Three-By-One structure was created which provided these districts the opportunity to pursue RED incentives. The three districts quickly formed a formal merger study committee in the summer of 2017 to conduct an expedited merger process.

## The Merger Study Committee and Its Process

The Merger Study Committee was organized in July 2017, appointed BVSU as its fiscal agent, and hired Dan French as a consultant to support its work. At its second meeting, the Committee examined the financial implications of merging including possible incentives under the Three-By-One Side-By-Side structure and decided it was advisable to merge these districts into a single, non-operating district.

# Committee Findings

## Policy Goals of Act 46

The Committee concluded this merger would be an effective solution for these districts to preserve school choice and to meet the policy goals of Act 46. The policy goals of Act 46 are focused on creating a more sustainable school district governance system to support local decisions that:

- 1. Provide substantial equity in the quality and variety of educational opportunities;
- 2. Lead students to achieve or exceed the State's Education Quality Standards;
- 3. Maximize operational efficiencies through increased flexibility to manage, share, and transfer resources, with a goal of increasing the district-level ratio of students to full-time equivalent staff;
- 4. Promote transparency and accountability; and
- 5. Are delivered at a cost that parents, voters, and taxpayers value.

The Committee's findings in each of these areas is described below. Since these districts do not operate schools, a central theme of the Committee's findings was preserving school choice.

#### Goal #1: Equity in the Quality of Educational Opportunities

The Committee believes maintaining school choice at all grade levels would support the Act 46 policy goal in terms of providing equitable access to a quality and variety of educational opportunities.

## Goal #2: Students Exceeding or Achieving State Quality Standards

Merging into a single a single school district will give the new school board oversight over a larger number of students at receiving schools in the region. The Committee believes this will allow the new school board to better monitor patterns of student achievement over time.

#### Goal #3: Maximize Operational Efficiencies

This merger will reduce the number of non-operating districts in the region from three to one, creating a more effective structure for its supervisory union. The merger will also allow the new district to better share resources among the three communities. These non-operating districts do not currently employ instructional staff so the district-level ratio of students to FTE staff will not be affected by this merger.

#### Goal #4: Promotes Transparency and Accountability

This merger would create a more viable non-operating school choice district in the region. By reducing the number of non-operating districts in the region from three to one, the supervisory union budget and related assessments will be greatly simplified.

## Goal #5: Services Provided at a Cost that Parents, Voters, and Taxpayers Value

This merger will preserve school choice in grades K-12 among these communities. These communities value school choice, and school choice has proven to be an important means for economic development in the region.

## Projected Tax Rate Implications

The best measure of the financial implications of this merger is the residential education property tax rate. A significant outcome of this merger from a financial perspective is there will be one residential education property tax rate for all communities in the district. This rate would be adjusted locally based on each community's CLA, however. We cannot know what the actual tax rate will be after merging since this calculation will be based on future education spending and equalized pupil numbers. We can, however, use current FY2018 data to project the impact of merging on the current tax rates. Table 1 describes some historical information on the residential education property tax rate in each community.

Table 1: Residential Education Pre-CLA Property Tax Rates, FY2015 - FY2018

	FY15	FY16	FY17	FY18
SANDGATE	\$1.3648	\$1.5044	\$1.5949	\$1.6958
STRATTON	\$1.6497	\$1.5363	\$1.5033	\$1.5824
WINHALL	\$1.6891	\$1.6471	\$1.6936	\$1.8425

Table 2 shows a model tax rate for the merged district based on FY2018 budget information. In this type of merger where there are no significant changes to education spending, the merged tax rate tends to represent a mean or average tax rate among the districts, with the mean rate being determined by the relative number of equalized pupils in each district.

Table 2: Tax Rate of Merged District Based on FY2018 Financial Information

Α	FY18 Ed Spending	\$4,265,440
В	FY 18 Eq Pupils	238.39
С	Ed Spending per Eq Pupil (A ÷ B)	\$17,893
D	FY18 Property Yield Value	\$10,076
E	Est Res Property Tax Rate (C ÷ D)	\$1.7758

Table 3 shows how the merged tax rate of \$1.7758 compares to the current FY2018 tax rates for each district. Since the merged tax rate effectively represents a mean tax rate, districts that are below the mean will see a tax increase and districts above the mean will see a tax decrease. Winhall is substantially larger than the other districts, so its tax rate receives more weight in calculating the merged district's tax rate.

Table 3: Merged Tax Compared to Pre-CLA District Tax Rates

	FY2018	MERGED	
	TAX RATES	RATE	INC/DEC
SANDGATE	\$1.6958	\$1.7758	\$0.08
STRATTON	\$1.5824	\$1.7758	\$0.19
WINHALL	\$1.8425	\$1.7758	-\$0.07

If the merger was implemented as part of a Three-By-One Side-By-Side merger with Arlington, Sandgate, Stratton, and Winhall would be eligible for the RED tax incentives provided under Act 153. These incentives include a reduction in the tax rate for each year of the merger (\$0.08, \$0.06, \$0.04, and \$0.02), and each district would be protected by a 5% tax rate cap. Table 4 shows the effect of the tax incentives on the merged tax rate, and the resulting tax rate for each district.

Table 4: Merged Tax Rate with Incentives

	FY2018 TAX RATES	MERGED RATE	LESS 8-CENT INCENTIVE	INC/DEC	INC/DEC WITH 5% CAP
SANDGATE	\$1.6958	\$1.7758	\$1.6958	\$0.00	\$0.00
STRATTON	\$1.5824	\$1.7758	\$1.6958	\$0.11	\$0.03
WINHALL	\$1.8425	\$1.7758	\$1.6958	-\$0.15	-0.15

#### Assets and Liabilities

All current assets and liabilities of the districts would become property of the new district on July 1, 2019. This gives the current districts two years to determine how to address their assets and reserve fund balances prior to the merger. Any remaining school district property will be sold to the new district for one dollar under a provision that requires the new district to sell any such property back to the towns under similar terms if the new district ends up not needing the property at a future date. All reserve fund balances on June 30, 2019 will be transferred to the new district under the terms specified in the merger Articles of Agreement.

#### Reserve and Restricted Use Funds

The Committee is proposing the new district assume operational control on July 1, 2019. This delay in operations creates a transition period for the current school districts to consider the disposition of their assets such as reserve funds and other funds that might have a restricted use. Any fund balances that exist as of June 30, 2019 will become property of the new district on July 1. The new district may retain fund balances in a similar restricted use format. For example, if Sandgate had a fund dedicated to providing scholarships to Sandgate high school graduates, the new district can also have a fund that is restricted for this purpose.

#### Burr and Burton Tuition Rate

The three non-operating school districts have different approaches to providing tuition support for their students. A significant number of the new district's students would attend BBA for high school, however. The Committee believes the voters of the new district would support paying the announced BBA tuition rate on an annual basis. The Committee has incorporated language in the Articles of Agreement to enact payment of this amount. All other tuition rates would be provided as described by the law: the announced tuition rates for public schools and the union average tuition rates for approved independent schools.

## **Student Transportation**

The three non-operating districts have different approaches to providing student transportation. Student transportation is managed at the school board and supervisory union level. The new school district and its supervisory union will be able to examine transportation throughout the new district. The Committee believes the new school board and supervisory union should provide equitable access to student transportation.

## Governance and Representation

The new board would guarantee a certain number of representatives from each community but all school board members would be elected through "at-large" voting. At-large voting means all school board members would be elected by all voters of the new district. For example, Sandgate would be guaranteed a representative on the new board. A Sandgate resident wishing to run for the board would

file a petition with the Clerk of the Town of Sandgate with the requisite number of signatures of Sandgate residents to get on the ballot. At the election, however, the Sandgate candidate along with the full ballot of board member candidates from all the communities would be voted on by the voters of all the districts not just Sandgate voters.

The Committee proposes the following board configuration of the new district.

Table 5: Board Configuration

		<b>NUMBER OF</b>
DISTRICT		REPRESENTATIVES
SANDGATE		1
STRATTON		1
WINHALL		2
	TOTAL	4

## Supervisory Union Membership

The three non-operating districts are currently members of three different supervisory unions. Winhall is a member of the BRSU, however, and Stratton voters approved an article in March 2017 expressing their interest in being re-assigned to the BRSU. Sandgate is a member of the BVSU, but since the future viability of the BVSU is uncertain due to its small size, the Committee recommends assigning the new district to the BRSU. [letters from other SUs]

## Articles of Agreement

The Merger Study Committee recommends the following Articles of Agreement be adopted by each necessary school district for the creation of a Pre-Kindergarten through Grade 12 unified union school district to be named [insert name of district], hereinafter referred to as the "New Unified District."

#### Article 1: Necessary and Advisable School Districts

The Sandgate Town School District, the Stratton Town School District, and the Winhall Town School District are all necessary districts to the formation of the New Unified District.

If the New Unified District is formed, then the districts that voted in favor of merger shall be referred to herein as the "Forming Districts".

## Article 2: Additional Districts Advisable to the Merger

There are no additional districts being recommended as advisable districts to the merger.

#### Article 3: Grades to be Operated by the Union School District

The New Unified District will not operate any schools. The New Unified District will provide tuition for the education of all its students in grades Pre-Kindergarten through grade twelve.

#### Article 4: New Schools to be Constructed

No new school construction is necessary to, or proposed for, the formation of the New Unified District.

#### Article 5: First Year of District Operations

The New Unified District will provide for the transportation of students, assignment of staff, curricula, education programs, and student services that, to the extent practicable, are consistent with the contracts, policies and practices that were in existence during the year immediately preceding the first year of the New Unified District's operation.

The New Unified District Board of Directors will comply with 16 VSA Chapter 53, Subchapter 3, regarding the recognition of the representatives of employees of the respective forming districts as the representatives of the employees of the New Unified District and will commence negotiations pursuant to 16 VSA Chapter 57 for teachers and 21 VSA Chapter 22 for other employees. In the absence of new collective bargaining agreements on July 1, 2019, the New Unified District Board will comply with the pre-existing master agreements pursuant to 16 VSA Chapter 53, Subchapter 3. The New Unified District shall honor all individual employment contracts that are in place for the forming districts on June 30, 2019, until their respective termination dates.

The Board of School Directors of the New Unified District shall make all subsequent decisions relative to the operation of the new district consistent with state and federal laws and these Articles of Agreement.

#### Article 6: Assumed Indebtedness

All operating surpluses and/or deficits of any of the Forming Districts shall become the property, and/or the obligation of the New Unified District, effective July 1, 2019. Those Forming Districts with surpluses or remaining reserve funds as of the close of business on June 30, 2019, will transfer all such funds to the New Unified District. Reserve funds or like accounts held by school districts prior to June 30, 2019, that have specified conditions of use will be used in accordance with said provisions. All debts or obligations of the forming districts shall be transferred to and assumed by the New Unified District.

The debt and funds specified above shall be transferred to the New Unified District in accordance with procedures and timelines established by the New Unified District Board following its organizational meeting, as further discussed in Article 11.

## Article 7: Transfer of Real Property

The transfer of real property will be implemented as described by Article 10.

## Article 8: School Board Configuration

The configuration of the school board will be established as described by Article 10.

#### Article 9: Initial Board Member Terms of Office and Election

The term of office for School Directors elected on [insert date of vote] shall be one, two, or three years, respectively, plus the additional months between the date of the Organizational Meeting of the New Unified District (16 VSA § 706), when the initial school directors will begin their term of office, and the date of the New Unified District's annual meeting in the spring of 2018, as established under 16 VSA § 706. Thereafter, terms of office shall be three (3) years and shall begin and expire on the date of the New Unified District's Annual Meeting. The following table establish the dates of the initial terms of office for directors of the New Unified District.

INITIAL TERM		1-YEAR	2-YEAR	3-YEAR
NEXT ELECTION		2019	2020	2021
SANDGATE		1	0	0
STRATTON		0	0	1
WINHALL		1	1	0
	TOTAL	2	1	1

#### Article 10: Vote to Form the Union School District

The articles to create the New Unified District will be submitted to the voters of each forming district identified in Article One on November 7, 2017. The vote will be by Australian ballot and ballots will not be commingled. The form of the article to be submitted to the voters shall be substantially as follows:

Shall the voters of the \_\_\_\_\_School District vote to form the [insert name of new district] ("New Unified District") on the following terms:

- 1. The Sandgate Town School District, the Stratton Town School District, and the Winhall Town School District shall all be identified as "necessary" for the formation of the New Unified District.
- 2. The New Unified District will not operate schools at any grade level. The New Unified District will provide tuition for the education of all its students in grades Pre-Kindergarten through grade twelve.
- 3. The New Unified District Board of Directors shall be composed of four (4) directors. Directors shall be nominated from the legal voters of each forming town and shall be elected on an atlarge basis by Australian Ballot vote by the voters of the New Unified District. Directors shall have equal votes and shall be allocated as follows.

		NUMBER OF
DISTRICT		REPRESENTATIVES
SANDGATE		1
STRATTON		1
WINHALL		2
	TOTAL	4

#### 4. Real Estate and Personal Property

- a. No later than June 30, 2019, the forming districts will convey to the New Unified School District, for the sum of One Dollar, and subject to all encumbrances of record, all school-related real estate and personal property owned by them, including all school-related land, buildings, and contents.
- b. Disposal of Real Estate. In the event that, and at such subsequent time as, the New Unified School District Board of School Directors determines, in its discretion, that any of the real property, including land and buildings, conveyed to it by one or more of the forming districts is or are unnecessary to the continued operation of the New Unified School District and its educational programs, the New Unified School District shall convey such real property, for the sum of One Dollar, and subject to all encumbrances of record, the assumption or payment of all outstanding bonds and notes and the repayment of any school construction aid or grants as required by Vermont law, to the town in which it is located.
- c. The conveyance of any school properties to a town shall be conditioned upon the town owning and utilizing the real property for community and public purposes for a minimum of five years. In the event a town elects to sell the real property prior to five years of ownership, the town shall compensate the New Unified District for all capital improvements and renovations completed after the formation of the New Unified

District and prior to the sale to the town. In the event a town elects not to acquire ownership of such real property, the New Unified District shall, pursuant to Vermont statutes, sell the property upon such terms and conditions as established by the New Unified District Board of School Directors.

#### Transfer of Funds

- a. Capital Debt. The New Unified District shall assume all capital debt of forming districts, including both principal and interest, as may exist at the close of business on June 30, 2019.
- b. Operating Fund Surpluses and Deficits. The New Unified District o shall assume any and all general operating surpluses and deficits of the forming districts that may exist at the close of business on June 30, 2019. In addition, reserve funds identified for specific purposes will be transferred to the New Unified District and will be applied for said purpose unless otherwise determined through appropriate legal procedures.
- c. Specified Funds. The forming districts will transfer to the New Unified District any preexisting school district specific endowments or other restricted accounts that may exist on June 30, 2019. Scholarship funds or like accounts held by school districts prior to June 30, 2019, that have specified conditions of use will be used in accordance with said provisions.
- 6. The New Unified District shall pay, on an annual basis, an amount equal to the announced tuition rate of Burr and Burton Academy for all resident pupils who attend Burr and Burton Academy.
- Australian Ballot. The New Unified District voters shall vote on the budget and other public
  questions by Australian ballot with polling places provided in each member town. Ballots will be
  delivered to the New Unified District Clerk and commingled for counting.
- 8. The provisions of the Merger Study Report and Articles of Agreement approved by the State Board of Education on \_\_\_\_\_\_\_, 2017, which is on file at the offices of the Battenkill Valley Supervisory Union office, shall govern the New Unified District.

## Article 11: Operating Date

Upon an affirmative vote of the electorates of each district and upon compliance with 16 VSA § 706g, the New Unified District shall have and exercise all of the authority which is necessary in order for it to prepare for full educational operations beginning on July 1, 2019. The New Unified District Board shall, between the date of its organizational meeting under 16 VSA § 706j and June 30, 2019, undertake planning and related duties necessary to begin operation of the New Unified District on July 1, 2019, including preparing for and negotiating contractual agreements, preparing and presenting the budget for fiscal year 2020, preparing for the first District Annual Meeting, and transacting any other lawful

business that comes before the Board, provided, however, that the exercise of such authority by the New Unified District shall not be construed to limit or alter the authority and/or responsibilities of the forming districts that will remain in existence during the transition period for the purpose of completing any business not given to the New Unified District.

## Article 12: Forming Districts Cease to Exist

On July 1, 2019, when the New Unified District becomes fully operational and begins to provide educational services to students, the forming districts shall cease all educational operations and shall remain in existence for the sole purpose of completing any outstanding business not given to the New Unified District under these articles and state law. Such business shall be completed as soon as practicable, but in no event any later than December 31, 2019 when the forming districts shall cease to exist.

## Article 13: Local Community Input

The New Unified District Board shall provide opportunity for local input on policy and budget development. Structures to support and encourage public participation within the New Unified District will be established by the New Unified District Board on or before June 30, 2019.

## Data

# Town Demographic Data

Table 6: Town Demographic Data from US Census

	SANGATE	STRATTON	WINHALL
TOTAL POPULATION	405	216	769
PERCENT OF POPULATION UNDER 5	6.2%	5.6%	28%
MEDIAN AGE	46.4	46.7	49.8
TOTAL HOUSEHOLDS	162	98	343
FAMILY HOUSEHOLDS	110	62	215
HIGH SCHOOL OR HIGHER	95.3%	96.6%	92.1%
MEDIAN FAMILY INCOME	\$47,019	\$84,375	\$48,448
INDIVIDUALS BELOW POVERTY LEVEL	13.5%	1.8%	4.9%

# Equalized Pupils by District, FY2015 – FY2018

Table 7: Equalized Pupils by District, FY2015-FY2018

	FY15	FY16	FY17	FY18
SANDGATE	49.58	47.84	52.05	55.51
STRATTON	30.95	30.28	29.49	29.87
WINHALL	138.96	137.61	143.90	153.01

# Education Spending by District, FY2015 – FY2018

Table 8: Education Spending, FY2015 - FY2018

	FY15	FY16	FY17	FY18
ARLINGTON	\$5,121,094	\$5,834,114	\$5,812,825	\$6,090,845
SANDGATE	\$641,104	\$687,640	\$805,304	\$948,518
STRATTON	\$483,763	\$444,477	\$430,071	\$476,255
WINHALL	\$2,223,889	\$2,165,580	\$2,364,163	\$2,840,667