What is a school district merger?

A merger is a formal reorganization in which two or more school districts combine into one school system. Depending on the type, a new district may be created, or one district may become part of another. It may affect programs, governance, staffing, facilities, transportation, finances and school taxes. It does not necessarily mean closing a school building.

WHY DISTRICTS EXPLORE MERGERS

Expand student opportunities
Broader academic, extracurricular and support programs

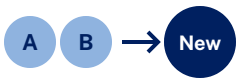
Address enrollment challenges
Respond to declining enrollment and changing demographics

Improve financial sustainability
Build long term stability and use resources well

Use facilities and staff efficiently
Make the most of buildings, transportation and staffing

Access state incentive aid
May qualify for reorganization incentive aid

TYPES OF MERGERS



Centralization
Districts combine into a new central school district with a newly elected Board of Education.



Annexation
One district becomes part of an existing district; no new district is created. Small city districts may only annex.



City district reorganization
A qualifying city school district may combine with neighboring territory under separate procedures.

Eligibility depends on district classification, boundaries and New York State Education Law.

THE MERGER PROCESS: KEY STEPS AND TIMELINE

1
ACADEMIC YEAR 1
Study and community engagement
Participating districts commission a study, examine programs and operations, and gather community input.

2
AUGUST TO DECEMBER, YEAR 2
Public voting process
Districts consider the study and, if proceeding, follow the required public voting process.

3
FEBRUARY, YEAR 2
Board election, if required
For a successful centralization, voters elect a new Board of Education.

4
JULY 1
Implementation
If approved, the reorganized district begins operations and transitions to its new governance structure.

Illustrative timeline only. Actual dates, voting steps and governance requirements vary by merger type and NYSED procedures.

No.

Does agreeing to a study mean agreeing to merge?
A merger study gathers information, assesses potential benefits and challenges, and engages the community. It does not obligate participating districts to reorganize. Any merger must complete the applicable legal approval process.

TERMS USED IN THIS BRIEF

True value tax rate
School tax per $1,000 of full property value, so districts can be compared on the same basis

BOCES aid ratio
The share of a district's approved BOCES service costs the state pays back as BOCES aid the next year

Reorganization incentive aid
Additional state operating aid paid to a reorganized district for 14 years

Building aid ratio
The share of approved construction costs the state pays; reorganized districts may receive a higher ratio

SAMPLE district snapshot. All district names, people and figures are fictitious and shown for illustration only.

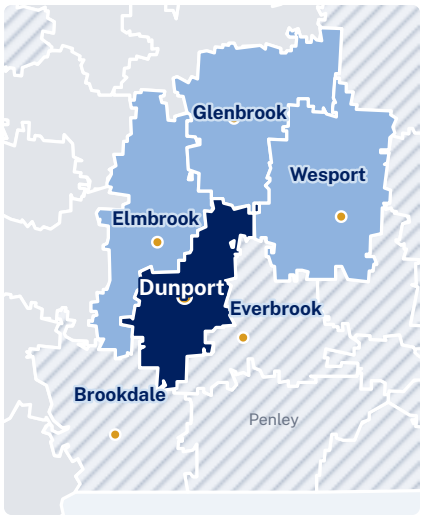
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SAMPLE

Dunport Central School District

Potential partners and a preliminary financial comparison

GEOGRAPHIC OVERVIEW



BORDERING DISTRICTS AND DISTANCE

Dunport shares a border with 5 districts. Straight line distance from Dunport Central School to each district's main campus; drive times will be added in the final version.

Elmbrook	**5 mi**
Everbrook†	**6 mi**
Brookdale†	**13 mi**
Wesport	**14 mi**
Glenbrook	**15 mi**

Dunport · Shares a border · Outside Pine Ridge · Other nearby districts · Main campus

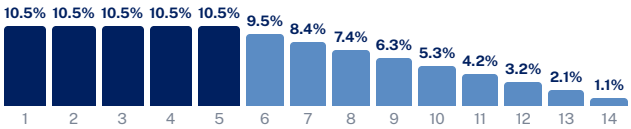
DISTRICT COMPARISON

DISTRICT	ENROLLMENT 2026-27	CHANGE SINCE 2019-20	AREA (SQ MI)	BUDGET 2026-27	EXPENSE PER PUPIL 2024-25	TRUE VALUE TAX RATE[1]	BUILDING AID RATIO	BOCES AID RATIO	14 YEAR INCENTIVE AID WITH DUNPORT[2]
Dunport	**395**	▼ Down 9%	**82.4**	**$17.2M**	**$42,043**	**$16.69**	**84.3%**	**75.9%**	—
Brookdale†	485	▲ Up 1%	127.2	$19.3M	$39,260	$15.58	58.1%	36.1%	$46.1M
Elmbrook	678	▼ Down 8%	98.8	$24.3M	$36,105	$13.06	84.9%	74.5%	$61.9M
Everbrook†	560	▼ Down 11%	92.5	$22.7M	$39,264	$10.58	87.9%	75.5%	$70.2M
Glenbrook	626	▶ Steady	121.5	$25.2M	$39,803	$22.80	85.6%	81.6%	$62.7M
Wesport	870	▼ Down 5%	133.1	$31.8M	$34,549	$13.03	85.6%	76.4%	$81.2M

TWO-DISTRICT OPTIONS FOR DUNPORT

COMBINE WITH	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	EST. TAX RATE PER $1,000	SCHOOL TAX ON A $200,000 HOME (CHANGE)	AID A YEAR TO HOLD TAXES FLAT
Brookdale†	Centralization	880	$4.9M	$46.1M	98.0%	55.0%	$15.92	**$3,184** (-$154)	$347K
Elmbrook	Centralization	1,073	$6.5M	$61.9M	95.0%	70.6%	$14.48	**$2,895** (-$443)	$1.14M
Everbrook†	Centralization	955	$7.4M	$70.2M	98.0%	69.3%	$13.13	**$2,627** (-$711)	$1.91M
Glenbrook	Centralization	1,021	$6.6M	$62.7M	98.0%	77.0%	$19.67	**$3,934** (+$596)	$1.82M
Wesport	Centralization	1,265	$8.5M	$81.2M	98.0%	71.9%	$14.25	**$2,849** (-$489)	$1.14M

HOW INCENTIVE OPERATING AID IS DISTRIBUTED



Share of the 14 year total paid each year after reorganization. Illustrative schedule; assumes a constant aid base and no caps.

How to read the options. Each row combines Dunport with the district listed. Enrollment is the 2026-27 projection from the Property Tax Report Card; the change compares it with 2019-20. Dunport's current school tax on a $200,000 home is about $3,338. The last column is the yearly incentive aid that would keep every merging district at or below today's school tax. Three-district options are on page 3. † Brookdale and Everbrook are in Lakeshore BOCES; public data not verified by the district.

[1] 2026-27 levy per $1,000 of full value. [2] 40% of combined 2026-27 Foundation Aid for 5 years, then 4 points less each year; subject to statutory limits and NYSED verification. New building aid ratio: highest current ratio times 1.30, up to 95% (98% when every merging district is high need).

SAMPLE district snapshot. All district names, people and figures are fictitious and shown for illustration only.

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SAMPLE

Dunport: three-district options

Every combination of Dunport and two other districts that are connected by shared borders

COMBINE WITH	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	EST. TAX RATE PER $1,000	SCHOOL TAX ON A $200,000 HOME (CHANGE)	AID A YEAR TO HOLD TAXES FLAT
BOTH PARTNERS BORDER DUNPORT									
Brookdale† + Elmbrook	Centralization	1,558	$8.7M	$82.2M	95.0%	61.9%	$15.00	**$2,999** (−$339)	$2.93M
Brookdale† + Everbrook†	Centralization	1,440	$9.5M	$90.6M	98.0%	60.4%	$14.33	**$2,866** (−$472)	$5.47M
Brookdale† + Glenbrook	Centralization	1,506	$8.7M	$83.1M	98.0%	66.1%	$17.47	**$3,494** (+$155)	$2.49M
Brookdale† + Wesport	Centralization	1,750	$10.7M	$101.5M	98.0%	64.1%	$14.82	**$2,964** (−$374)	$2.96M
Elmbrook + Everbrook†	Centralization	1,633	$11.2M	$106.4M	95.0%	70.1%	$13.10	**$2,621** (−$718)	$3.11M
Elmbrook + Glenbrook	Centralization	1,699	$10.4M	$98.8M	95.0%	74.7%	$16.73	**$3,347** (+$8)	$4.03M
Elmbrook + Wesport	Centralization	1,943	$12.3M	$117.3M	95.0%	71.6%	$13.84	**$2,768** (−$570)	$1.15M
Everbrook† + Glenbrook	Centralization	1,581	$11.3M	$107.2M	98.0%	74.2%	$15.89	**$3,177** (−$161)	$5.54M
Everbrook† + Wesport	Centralization	1,825	$13.2M	$125.7M	98.0%	71.1%	$13.09	**$2,618** (−$721)	$3.45M
Glenbrook + Wesport	Centralization	1,891	$12.4M	$118.2M	98.0%	75.1%	$16.30	**$3,260** (−$79)	$4.05M
ONE PARTNER REACHED THROUGH A BORDERING DISTRICT									
Brookdale† + Mossdale	Centralization	1,970	$13.5M	$128.1M	98.0%	71.8%	$15.29	**$3,059** (−$280)	$2.12M
Brookdale† + Penburg	Centralization	1,596	$9.3M	$88.4M	98.0%	57.8%	$13.49	**$2,698** (−$641)	$5.98M
Brookdale† + Penley†	Centralization	2,337	$12.6M	$119.5M	95.0%	68.3%	$20.54	**$4,108** (+$770)	$9.38M
Brookdale† + Winbrook	Centralization	1,146	$6.9M	$65.3M	98.0%	47.8%	$14.23	**$2,847** (−$492)	$5.5M
Elmbrook + Glenfield	Centralization	1,316	$8.2M	$78.1M	95.0%	69.4%	$14.13	**$2,827** (−$511)	$1.2M
Elmbrook + Mossdale	Centralization	2,163	$15.1M	$143.9M	95.0%	78.0%	$14.25	**$2,850** (−$488)	$1.49M
Elmbrook + Mossport	Annexation	2,954	$18.0M	$171.3M	95.0%	79.0%	$16.87	**$3,374** (+$35)	$6M
Everbrook† + Larkstead†	Centralization	2,474	$13.1M	$124.5M	95.0%	72.7%	$21.17	**$4,235** (+$896)	$18.64M
Everbrook† + Penley†	Centralization	2,412	$15.1M	$143.7M	95.0%	73.6%	$20.05	**$4,009** (+$671)	$15.27M
Everbrook† + Stanport†	Centralization	2,079	$12.3M	$117.2M	95.0%	74.7%	$19.53	**$3,906** (+$567)	$12.18M
Glenbrook + Hollisstead†	Centralization	1,493	$10.6M	$100.8M	98.0%	75.8%	$17.11	**$3,421** (+$83)	$4.46M
Glenbrook + Mossport	Annexation	2,902	$18.1M	$172.1M	98.0%	81.3%	$19.48	**$3,896** (+$558)	$3.86M
Hollisstead† + Wesport	Centralization	1,737	$12.6M	$119.2M	98.0%	72.3%	$13.76	**$2,751** (−$587)	$1.78M
Stanport† + Wesport	Centralization	2,389	$13.5M	$128.1M	95.0%	75.3%	$19.40	**$3,880** (+$542)	$9.91M
Wesport + Winmore†	Centralization	2,412	$16.3M	$154.6M	98.0%	74.9%	$14.10	**$2,820** (−$518)	$1.66M

About these estimates. Incentive aid is 40% of the districts' combined 2026-27 Foundation Aid for years 1 to 5, then 4 points less each year through year 14. The new building aid ratio is the highest current ratio times 1.30, up to 95% (98% when every merging district is high need), for projects approved within 10 years. Enrollment is the 2026-27 projection from the Property Tax Report Card. Tax figures combine 2026-27 levies with the most recent full value, before any incentive aid is used to lower taxes; the last column is the incentive aid a year that would hold every merging district's school tax at or below today's level. Options marked "reached through a bordering district" are connected because the third district borders the partner, not Dunport. † Brookdale and Everbrook are in Lakeshore BOCES; public data not verified by the district. These are planning estimates only; actual aid is determined by NYSED.
Sources: NYSED Property Tax Report Card 2026-27, State Aid Projections 2026-27 and Fiscal Profiles 2024-25; NYS Comptroller financial data 2019-20 to 2023-24; U.S. Census 2025 district boundaries; NCES school locations 2024-25.

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