

**A Feasibility Study of Possible Regionalization Involving Pinelands
Regional School District and the School Districts of Eagleswood,
Bass River, Little Egg Harbor, and Tuckerton**

by

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I. Introduction

Given the strong push from Trenton to reduce the number of school districts in the State of New Jersey, and availability of the LEAP grant program to identify districts that could be consolidated into regional districts, the constituent districts of the Pinelands Regional School District: Eagleswood, Little Egg Harbor, Tuckerton, and Bass River, have chosen to investigate alternative configurations for educating the students from these four communities.

The constituent districts of Pinelands Regional desire to study the various options available with respect to the education of students on a PK-12 basis. As a result, these districts agreed to coordinate a study on the feasibility of regionalizing the existing five autonomous school districts into a unified all-purpose regional school district. Pinelands Regional then retained the following independent consultants to prepare a preliminary study of the educational, financial, demographic and racial impacts of the lawful alternatives to the current educational configuration: Dr. Richard S. Grip of Statistical Forecasting LLC primarily was responsible for the demographic analysis, enrollment projections, and racial impact; David C. Hespe, two-time New Jersey Commissioner of Education, primarily was responsible for the educational analysis; and Steven Cea, a retired School Business Administrator, primarily was responsible for the financial analysis.

The consultants were asked to study the following scenarios and to compare those scenarios to the status quo:

1. Eagleswood, Tuckerton, Little Egg Harbor and Bass River form a PK-12 All Purpose Regional;
2. Tuckerton, Little Egg Harbor and Bass River form a PK-12 All Purpose Regional and Eagleswood maintains its current PK-6 district and enters into a new sending-receiving relationship with the PK-12 regional for grades 7-12.
3. Eagleswood, Little Egg Harbor and Bass River form a PK-12 All Purpose Regional and Tuckerton maintains its current PK-6 district and enters into a new sending-receiving relationship with the PK-12 regional for grades 7-12.
4. Little Egg Harbor and Bass River form a PK-12 All Purpose Regional and Tuckerton and Eagleswood each maintain their respective PK-6 districts and enter into a new sending-receiving relationship with the PK-12 regional for grades 7-12.

The purpose of this study is to identify the educational, demographic, and financial implications of the alternative proposed education scenarios. The consultants interviewed school-based personnel, including but not limited to, district-level administrators, school business administrators, and building principals. Representatives of the New Jersey Department of Education ("NJDOE") were consulted and interviewed. At the municipal government level, officials of the local planning/zoning boards, construction departments, and the tax administrator were interviewed and used as a resource.

In analyzing the educational impact of the proposed reconfigurations, the consultants have concluded that each of the proposed reconfigurations would meet New Jersey's educational requirements and would provide an opportunity for a thorough and efficient education for all the students currently served by the collective school districts in the Pinelands Regional School

District. Indeed, absent any voluntary grade reconfigurations by the resulting boards, each of these reconfigurations could result in the same students being educated in the same buildings by the same teachers. For this reason, there is no negative racial or demographic impact to any of the scenarios studied and no school capacity concerns. Students currently are receiving a thorough and efficient education; this would not change or diminish under any of the alternative scenarios studied.

With each of the scenarios studied, the educational and financial benefits to the students and taxpayers increase with the addition of more communities to the PK-12 regional. On the contrary, in the three scenarios where Tuckerton and/or Eagleswood do not opt to join the PK-12 regional, the educational benefits and efficiencies are reduced (when compared to a full four-community PK-12 regional) and the cost to the taxpayers in Tuckerton and/or Eagleswood increase over the status quo. Indeed, the only scenario whereby all communities benefit financially over the status quo is a four-community PK-12 regional. As set forth more fully in the study, in any scenario where Bass River and Little Egg Harbor determine to form a PK-12 regional, Tuckerton and Eagleswood taxpayers are expected to see an increase in their tax levy if they do not opt to join the new PK-12 regional.

As set forth herein, the dissolution of the existing regional and the creation of a new four-community PK-12 regional school district would have clear educational benefits for the students of all affected communities. In addition, this configuration presents the potential for each of the communities to share in financial savings arising out of this reconfiguration. Thus, the recommendation is that the communities pursue the creation of a PK-12 regional district.

II. Demographic Profiles

A. Community Descriptions

1. Bass River Township

Located in Burlington County, Bass River Township (“Bass River”) contains a land area of 75.04 square miles and an additional 3.22 square miles of water area. Historical and projected populations for Bass River from 1940-2040 are shown in Table 1. In 2010, Bass River had 1,443 residents, which is 19.2 persons per square mile. From 1940-1990, Bass River’s population more than doubled, with its greatest gain occurring in the 1970s (+64.9%). However, the population has had small declines in each of the last two decades.

In addition, a population estimate for 2019 is provided in Table 1. The estimated population in 2019 is 1,416 persons, which is a loss of 27 persons from 2010. The Census Bureau publishes estimates every July 1st following the last decennial census and are computed using the decennial census base counts, number of births and deaths in a community, and migration data (both domestic and international).

Population projections, which were prepared by the Delaware Valley Regional Planning Commission, indicate that the population will be fairly stable. Forecasts project the population to be 1,457 in 2040, which would be a 2.9% increase from the 2019 population estimate and a gain of 41 persons.

Table 1
Historical and Projected Populations for Bass River Township
1940-2040

Year	Population	Percent Change
Historical¹		
1940	599	N/A
1950	688	+14.9%
1960	737	+7.1%
1970	815	+10.6%
1980	1,344	+64.9%
1990	1,580	+17.6%
2000	1,510	-4.4%
2010	1,443	-4.4%
2019 (est.)	1,416	-1.9%
Projected²		
2020	1,446	+2.1%
2030	1,455	+0.6%
2040	1,457	+0.1%

Sources: ¹United States Census Bureau.

²Delaware Valley Regional Planning Commission (2012)

2. Eagleswood Township

Eagleswood Township (“Eagleswood”) is located in Ocean County and contains a land area of 16.06 square miles, with an additional 2.80 square miles of water area. Historical and projected populations for Eagleswood from 1940-2040 are shown in Table 2. In 2010, the population in Eagleswood was 1,603, which is 99.8 persons per square mile. With the exception of the 1990s, Eagleswood’s population steadily increased from 1940-2010, nearly tripling in size, with its greatest percentage gain occurring in the 1980s (+46.3%). The estimated population in 2019 is 1,603, which is identical to the 2010 Census count.

While the population projections prepared by the North Jersey Transportation Planning Authority, Inc. (“NJTPA”) are forecasting a substantial population increase, the 2019 Census estimate reflects stabilization in the population. The NJTPA likely needs to revise its projections after the 2020 Census results become available. As it currently stands, forecasts project the population to be 4,476 in 2040, which would be a 179.2% increase from the 2019 population estimate and a gain of 2,873 persons.

Table 2
Historical and Projected Populations for Eagleswood Township
1940-2040

Year	Population	Percent Change
Historical¹		
1940	551	N/A
1950	623	+13.1%
1960	766	+23.0%
1970	823	+7.4%
1980	1,009	+22.6%
1990	1,476	+46.3%
2000	1,441	-2.4%
2010	1,603	+11.2%
2019 (est.)	1,603	0.0%
Projected²		
2020	2,125	+32.6%
2030	3,079	+44.9%
2040	4,476	+45.4%

Sources: ¹United States Census Bureau.

²North Jersey Transportation Planning Authority, Inc. (2013).

3. Little Egg Harbor Township

Little Egg Harbor Township (“Little Egg Harbor”) also is located in Ocean County and contains a land area of 47.37 square miles, with an additional 25.69 square miles of water area. Historical and projected populations for Little Egg Harbor from 1940-2040 are shown in Table 3. In 2010, Little Egg Harbor had 20,065 residents, which is 423.6 persons per square mile. Little Egg Harbor has the largest population of the four communities. From 1940-2010, Little Egg Harbor’s population grew nearly 35-fold, with its greatest gain occurring in the 1960s (+250.9%) when the population more than tripled. The township also had significant growth in the 1970s, when the population nearly tripled again. The estimated population in 2019 is 21,712, which is a gain of 1,647 persons from 2010.

Population projections for 2020-2040, which were prepared by the NJTPA, are projecting the population to increase to 30,934 by 2040, which would be a gain of 9,222 persons (+42.5%) from the 2019 population estimate.

Table 3
Historical and Projected Populations for Little Egg Harbor Township
1940-2040

Year	Population	Percent Change
Historical¹		
1940	577	N/A
1950	644	+11.6%
1960	847	+31.5%
1970	2,972	+250.9%
1980	8,483	+185.4%
1990	13,333	+57.2%
2000	15,945	+19.6%
2010	20,065	+25.8%
2019 (est.)	21,712	+8.2%
Projected²		
2020	23,085	+6.3%
2030	26,505	+14.8%
2040	30,934	+16.7%

Sources: ¹United States Census Bureau.

²North Jersey Transportation Planning Authority, Inc. (2013).

4. Tuckerton Borough

Located in Ocean County, Tuckerton Borough (“Tuckerton”) contains a land area of 3.36 square miles, with an additional 0.44 square miles of water area. Historical and projected populations for Tuckerton from 1940-2040 are shown in Table 4. In 2010, Tuckerton had 3,347 residents, which is 996.1 persons per square mile. Tuckerton’s population more than doubled in size from 1940-2000 before experiencing a small decline in the 2000s. Tuckerton’s estimated population in 2019 is 3,388, which is a gain of 41 persons from the 2010 Census.

Forecasts prepared by the NJTPA project the population to steadily increase and be 4,837 in 2040, which would be a gain of 1,449 persons (+42.8%) from the 2019 population estimate.

Table 4
Historical and Projected Populations for Tuckerton Borough
1940-2040

Year	Population	Percent Change
Historical¹		
1940	1,320	N/A
1950	1,332	+0.9%
1960	1,536	+15.3%
1970	1,926	+25.4%
1980	2,472	+28.3%
1990	3,048	+23.3%
2000	3,517	+15.4%
2010	3,347	-4.8%
2019 (est.)	3,388	+1.2%
Projected²		
2020	3,564	+5.2%
2030	4,064	+14.0%
2040	4,837	+19.0%

Sources: ¹United States Census Bureau

²North Jersey Transportation Planning Authority, Inc. (2013).

B. Selected Demographic Characteristics

In Table 5, relevant demographic characteristics¹ of Bass River, Eagleswood, Little Egg Harbor, and Tuckerton are compared from the 2010 Census and the 2006-2010 and 2015-2019 American Community Surveys (“ACS”). While some Census variables account for everyone in the population (e.g., age and race), other variables are collected from a sample (e.g., median family income, educational attainment, poverty status, etc.). The ACS replaced the long form of the Census, last administered in 2000 to approximately 16% of the population in the United States. For communities with fewer than 65,000 persons such as these, ACS data represent a sample collected over a five-year time period, where the estimates represent the average characteristics between January 2015 and December 2019, for example. This information does not represent a single point in time like the long form of earlier Censuses. The five-year ACS contains 1% annual samples from all households and persons from 2015 to 2019, resulting in a 5% sample of the population. Due to the small sample size, the sampling error is quite large, which increases the degree of uncertainty of the estimated values. Therefore, the forthcoming ACS data should be interpreted with caution.

1. Bass River

With respect to race, Whites are the largest race in Bass River. In the 2015-2019 ACS, Bass River was 91.7% White as compared to 95.0% in 2010, which is a loss of 3.3 percentage points. Hispanics were the second-largest race at 6.5% in the 2015-2019 ACS, which is a gain of 3.4 percentage points from 2010 (3.1%).

Regarding nativity, 3.6% of Bass River residents were foreign-born in the 2015-2019 ACS, which is nearly unchanged from the 2006-2010 ACS percentage (2.9%). As a point of comparison, New Jersey’s foreign-born resident percentage was 23.4% in the 2019 ACS, which is significantly higher than Bass River’s. While not shown in the table, place of birth, which serves as a proxy for country of origin, indicates that the Philippines was the largest source of immigrants in the 2015-2019 ACS, accounting for 25.5% of the foreign-born population.

The median age in Bass River has increased from 43.0 years in 2010 to 45.6 years in the 2015-2019 ACS, which is much higher than the median age in New Jersey (40.2 years). During the same time period, the percentage of people under the age of 18 years, which corresponds predominantly to school-age children, declined from 20.2% to 18.6%.

With respect to educational attainment for adults aged 25 and over, 20.4% of the population had a bachelor’s degree or higher in the 2015-2019 ACS, which is a gain of 5.8 percentage points from the 2006-2010 ACS percentage (14.6%). Bass River’s percentage of persons having a bachelor’s degree or higher is the lowest of the four communities and much lower than that of New Jersey (41.2%). Persons with graduate or professional degrees increased from 2.4% to 7.0% during this time period, a gain of 4.6 percentage points.

¹ As the number of demographic variables provided by the United States Census Bureau is voluminous, only variables pertinent to the study are shown.

Median family income increased from \$66,364 in the 2006-2010 ACS to \$84,554 in the 2015-2019 ACS, a gain of 27.4%. By comparison, median family income in New Jersey is \$105,705, which is approximately \$21,000 higher than Bass River's. During this time period, the percentage of school-age children (5-17) that are in poverty more than doubled from 15.6% to 31.8%.

Regarding housing, there were 574 housing units in Bass River in the 2015-2019 ACS, which is a loss of 13 units (-2.2%) from 2010. Over this time period, the overall occupancy rate increased from 88.9% to 90.6% while the average household size declined from 2.76 to 2.54 persons. The majority of housing units in Bass River are owner-occupied (87.7%) according to 2015-2019 ACS, which is a 6.9 percentage-point gain from the 80.8% that existed in 2010. Renter-occupied units accounted for 12.3% of the housing units in the 2015-2019 ACS, which is a 6.9 percentage-point decline from the 2010 percentage of 19.2%. As a point of comparison, the percentage of renter-occupied units in Bass River is much lower than that of New Jersey (36.7%). Finally, the median home price of an owner-occupied unit in the 2015-2019 ACS was \$225,900, which is a 14.3% decline from the value reported in the 2006-2010 ACS (\$263,600).

2. Eagleswood

In Eagleswood, Whites also are the largest race. In the 2015-2019 ACS, Eagleswood was 94.6% White, which is nearly unchanged from the 2010 percentage (94.2%). The second-largest race in the 2015-2019 ACS was Two or More Races (i.e., Multi-racial) representing 3.9% of the population, which is a gain of 3.0 percentage points from the 2010 percentage of 0.9%.

With respect to nativity, 1.2% of Eagleswood residents were foreign-born in the 2015-2019 ACS, which is a 2.9 percentage-point decline from the 2006-2010 ACS percentage (4.1%). Eagleswood's foreign-born percentage is significantly lower than that of New Jersey (23.4%). While not shown in the table, place of birth, which serves as a proxy for country of origin, indicates that Egypt was the largest source of immigrants in the 2015-2019 ACS, accounting for 42.1% of the foreign-born population.

The median age in Eagleswood increased from 43.1 years in 2010 to 48.6 years in the 2015-2019 ACS, which is much greater than the median age in New Jersey (40.2 years). During the same time period, the percentage of people under the age of 18, which corresponds predominantly to school-age children, decreased from 21.7% to 19.0%.

Regarding educational attainment for adults aged 25 and over, 22.5% of the population had a bachelor's degree or higher in the 2015-2019 ACS, which is a gain of 3.4 percentage points from the 2006-2010 ACS percentage (19.1%). The percentage of residents having a bachelor's degree or higher in Eagleswood is much lower than that of New Jersey (41.2%). The percentage of persons with a graduate degree increased from 6.0% to 8.0% during this time period.

Median family income increased from \$70,313 in the 2006-2010 ACS to \$95,167 in the 2015-2019 ACS, a 35.3% increase. While median family income in Eagleswood is approximately \$10,000 lower than the median family income in New Jersey (\$105,705), it is the highest of the four communities. During this time period, the percentage of school-age children (ages 5-17) in poverty increased from 0.9% to 7.4%, a gain of 6.5 percentage points.

Regarding housing, there were 794 housing units in Eagleswood in the 2015-2019 ACS, which is a gain of 34 units (+4.5%) since 2010. Over this time period, the average household size increased from 2.58 to 2.66 persons while the overall occupancy rate declined from 81.7% to 74.9%. The low occupancy rates are primarily due to second-home owners, as Eagleswood borders Barnegat Bay, which is a popular vacation destination. In 2010, 81.9% of the housing units that were vacant were classified as seasonal or recreational properties. The majority of housing units in Eagleswood are owner-occupied (86.1%) according to the 2015-2019 ACS. Renter-occupied units accounted for 13.9% of the occupied units in the 2015-2019 ACS, which is nearly unchanged from the 2010 percentage of 13.8%. The percentage of renter-occupied units in Eagleswood is much lower than that of New Jersey (36.7%). Finally, the median home price of an owner-occupied unit in the 2015-2019 ACS was \$278,000, which is a 7.5% decline from the value reported in the 2006-2010 ACS (\$300,400).

Table 5
Relevant Demographic Characteristics

Race Origin ¹	Bass River		Eagleswood		Little Egg Harbor		Tuckerton	
	2006-10 ACS 2010 Census	2015-2019 ACS	2006-10 ACS 2010 Census	2015-2019 ACS	2006-10 ACS 2010 Census	2015-2019 ACS	2006-10 ACS 2010 Census	2015-2019 ACS
White	95.0%	91.7%	94.2%	94.6%	91.1%	90.4%	91.2%	92.6%
Black or African American	0.3%	0.4%	0.8%	0.0%	1.3%	0.1%	0.7%	0.8%
Hispanic or Latino	3.1%	6.5%	3.4%	1.1%	5.2%	6.0%	6.1%	2.9%
American Indian and Alaska Native	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
Asian	0.8%	0.9%	0.6%	0.3%	1.2%	1.5%	1.0%	2.6%
Native Hawaiian and Other Pacific Islander	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Race	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%
Two or more Races	0.8%	0.5%	0.9%	3.9%	1.0%	1.9%	0.8%	1.1%
Age								
Under 18	20.2%	18.6%	21.7%	19.0%	20.4%	17.2%	21.2%	18.9%
18-64	66.9%	66.6%	64.8%	60.2%	58.0%	54.5%	61.2%	61.8%
65 and over	12.9%	14.8%	13.5%	20.8%	21.6%	28.3%	17.6%	19.3%
Median age (years)	43.0	45.6	43.1	48.6	45.4	51.2	42.5	44.8
Nativity								
Foreign-Born	2.9%	3.6%	4.1%	1.2%	3.5%	6.0%	7.7%	2.9%
Educational Attainment								
Bachelor's degree or higher	14.6%	20.4%	19.1%	22.5%	19.6%	27.3%	25.6%	28.4%
Graduate or professional degree	2.4%	7.0%	6.0%	8.0%	6.5%	9.4%	6.0%	7.5%
Income								
Median family income	\$66,364	\$84,554	\$70,313	\$95,167	\$66,345	\$79,242	\$61,677	\$71,324
Percentage of Persons in Poverty ages 5-17	15.6%	31.8%	0.9%	7.4%	18.5%	18.0%	22.3%	0.0%
Housing Units								
Total number	587	574	760	794	10,324	11,690	1,902	1,899
Occupied units	522 (88.9%)	520 (90.6%)	621 (81.7%)	595 (74.9%)	8,060 (78.1%)	9,228 (78.9%)	1,396 (73.4%)	1,461 (76.9%)
Owner-Occupied units	422 (80.8%)	456 (87.7%)	535 (86.2%)	512 (86.1%)	6,775 (84.1%)	7,953 (86.2%)	1,000 (71.6%)	1,022 (70.0%)
Renter-Occupied units	100 (19.2%)	64 (12.3%)	86 (13.8%)	83 (13.9%)	1,285 (15.9%)	1,275 (13.8%)	396 (28.4%)	439 (30.0%)
Median value of an owner- occupied unit	\$263,600	\$225,900	\$300,400	\$278,000	\$262,000	\$229,400	\$266,000	\$224,300
Average household size	2.76	2.54	2.58	2.66	2.46	2.26	2.39	2.30

Sources: American Community Survey (2006-2010 and 2015-2019), United States Census (2010)

Notes: ¹Data may not sum to 100.0% due to rounding.

Cells shaded orange are from the 2010 Census while cells shaded blue are from the 2006-2010 American Community Survey.

3. Little Egg Harbor

In Little Egg Harbor, Whites also are the largest race. In the 2015-2019 ACS, Little Egg Harbor was 90.4% White, which is nearly unchanged from the 2010 percentage (91.1%). Hispanics were the second-largest race at 6.0% in the 2015-2019 ACS, which is nearly unchanged from 2010 (5.2%).

Regarding nativity, 6.0% of Little Egg Harbor residents were foreign-born in the 2015-2019 ACS, which is a gain of 2.5 percentage points from the 2006-2010 ACS percentage (3.5%). The foreign-born percentage in Little Egg Harbor is the highest of the four communities, yet is still much lower than that of New Jersey (23.4%). While not shown in the table, place of birth, which serves as a proxy for country of origin, indicates that the Philippines was the largest source of immigrants in the 2015-2019 ACS, accounting for 15.7% of the foreign-born population.

The median age in Little Egg Harbor has increased from 45.4 years in 2010 to 51.2 years in the 2015-2019 ACS, which is significantly higher than the median age in New Jersey (40.2 years). Little Egg Harbor has the highest median age of the four communities. During the same time period, the percentage of people under the age of 18 years, which corresponds predominantly to school-age children, declined from 20.4% to 17.2%.

Regarding educational attainment for adults aged 25 and over, 27.3% of the population in Little Egg Harbor had a bachelor's degree or higher in the 2015-2019 ACS, which is a gain of 7.7 percentage points from the 2006-2010 ACS percentage of 19.6%. Little Egg Harbor's percentage of persons having a bachelor's degree or higher is lower than that of New Jersey (41.2%). The percentage of persons with graduate or professional degrees was 9.4% in the 2015-2019 ACS, which is a 2.9 percentage-point gain from the 2006-2010 ACS (6.5%).

Median family income increased from \$66,345 in the 2006-2010 ACS to \$79,242 in the 2015-2019 ACS, a gain of 19.4%. By comparison, median family income in New Jersey is \$105,705, which is approximately \$26,000 higher than Little Egg Harbor's. During this time period, the percentage of school-age children (5-17) that are in poverty declined slightly from 18.5% to 18.0%.

Regarding housing, there were 11,690 housing units in Little Egg Harbor in the 2015-2019 ACS, which is a gain of 1,366 units (+13.2%) from 2010. Over this time period, the average household size declined from 2.46 to 2.26 persons while the occupancy rate increased slightly from 78.1% to 78.9%. Like Eagleswood, the low occupancy rates are primarily due to second-home owners, as Little Egg Harbor borders Barnegat Bay, which is a popular vacation destination. In the 2015-2019 ACS, 69.4% of the housing units that were vacant were classified as seasonal or recreational properties. The majority of homes in the township are owner-occupied, as 86.2% consisted of owners in the 2015-2019 ACS. Renter-occupied units accounted for 13.8% of the occupied units in the 2015-2019 ACS, which is significantly lower than that of New Jersey (36.7%). The median home price of an owner-occupied unit in the 2015-2019 ACS was \$229,400, which is a 12.4% decline from the value reported in the 2006-2010 ACS (\$262,000).

4. Tuckerton

Like the previous communities, Whites also are the largest race in Tuckerton. In the 2015-2019 ACS, Tuckerton was 92.6% White as compared to 91.2% in 2010, which is a gain of 1.4 percentage points. Hispanics were the second-largest race at 2.9% in the 2015-2019 ACS, which is a 3.2 percentage-point decline from the 2010 percentage of 6.1%.

With respect to nativity, 2.9% of Tuckerton residents were foreign-born in the 2015-2019 ACS, which is a loss of 4.8 percentage points from the 2006-2010 ACS percentage (7.7%). The foreign-born percentage in Tuckerton is significantly lower than that of New Jersey (23.4%). While not shown in the table, place of birth, which serves as a proxy for country of origin, indicates that Malaysia was the largest source of immigrants in the 2015-2019 ACS, accounting for 34.7% of the foreign-born population.

The median age in Tuckerton has increased from 42.5 years in 2010 to 44.8 years in the 2015-2019 ACS, which is higher than the median age in New Jersey (40.2 years). Tuckerton has the lowest median age of the four communities. During the same time period, the percentage of people under the age of 18 years, which corresponds predominantly to school-age children, declined from 21.2% to 18.9%.

Regarding educational attainment for adults aged 25 and over, 28.4% of the population had a bachelor's degree or higher in the 2015-2019 ACS, which is a gain of 2.8 percentage points from the 2006-2010 ACS percentage of 25.6%. Tuckerton's percentage of persons having a bachelor's degree or higher is lower than that of New Jersey (41.2%). The percentage of persons with graduate or professional degrees was 7.5% in the 2015-2019 ACS, which is a 1.5 percentage-point gain from the 2006-2010 ACS (6.0%).

Median family income increased from \$61,677 in the 2006-2010 ACS to \$71,324 in the 2015-2019 ACS, a gain of 15.6%. Tuckerton's median family income is the lowest of the four communities and is more than \$34,000 lower than New Jersey's (\$105,705). During this time period, the percentage of school-age children (5-17) that are in poverty declined from 22.3% to 0.0%.

Regarding housing, there were 1,899 housing units in Tuckerton in the 2015-2019 ACS, which is a loss of three (3) units from 2010. Over this time period, the average household size decreased slightly from 2.39 to 2.30 persons while the occupancy rate increased from 73.4% to 76.9%. As mentioned previously, the low occupancy rates are primarily due to second-home owners, as Tuckerton borders Barnegat Bay, which is a popular vacation destination. In the 2015-2019 ACS, 66.7% of the housing units that were vacant were classified as seasonal or recreational properties. The majority of homes are owner-occupied, as 70.0% consisted of owners in the 2015-2019 ACS. Renter-occupied units accounted for 30.0% of the occupied units in the 2015-2019 ACS, which is lower than that of New Jersey (36.7%) yet is the highest of the four communities. The median home price of an owner-occupied unit in the 2015-2019 ACS was \$224,300, which is a 15.7% decline from the value reported in the 2006-2010 ACS (\$266,000).

C. District Overviews

1. Bass River Township School District

In March 2020, the Bass River Board of Education voted to enter into a sending-receiving relationship with the Little Egg Harbor School District, whereby Bass River children in grades K-6 would attend the Little Egg Harbor School District as of September 2020. As such, the Bass River Township School District became a non-operating school district, as it does not operate any schools of its own. Children attend Pinelands Regional Junior High School for grades 7-8 and Pinelands Regional High School for grades 9-12 in the Pinelands Regional School District (“Pinelands Regional”).

2. Eagleswood Township School District

The Eagleswood Township School District is a PK-6 school district consisting of one school, Eagleswood Elementary School. The location of the school is shown in Figure 1. Children in grades 7-8 attend Pinelands Regional Junior High School while students in grades 9-12 attend Pinelands Regional High School in Pinelands Regional.

3. Little Egg Harbor School District

The Little Egg Harbor School District is a PK-6 school district consisting of three schools. For pre-kindergarten, children attend the Robert C. Wood Early Childhood Center. Children then attend George J. Mitchell Elementary School for grades K-3 and Frog Pond Elementary School for grades 4-6. The locations of the schools are shown in Figure 1. Children in grades 7-8 attend Pinelands Regional Junior High School while students in grades 9-12 attend Pinelands Regional High School in Pinelands Regional.

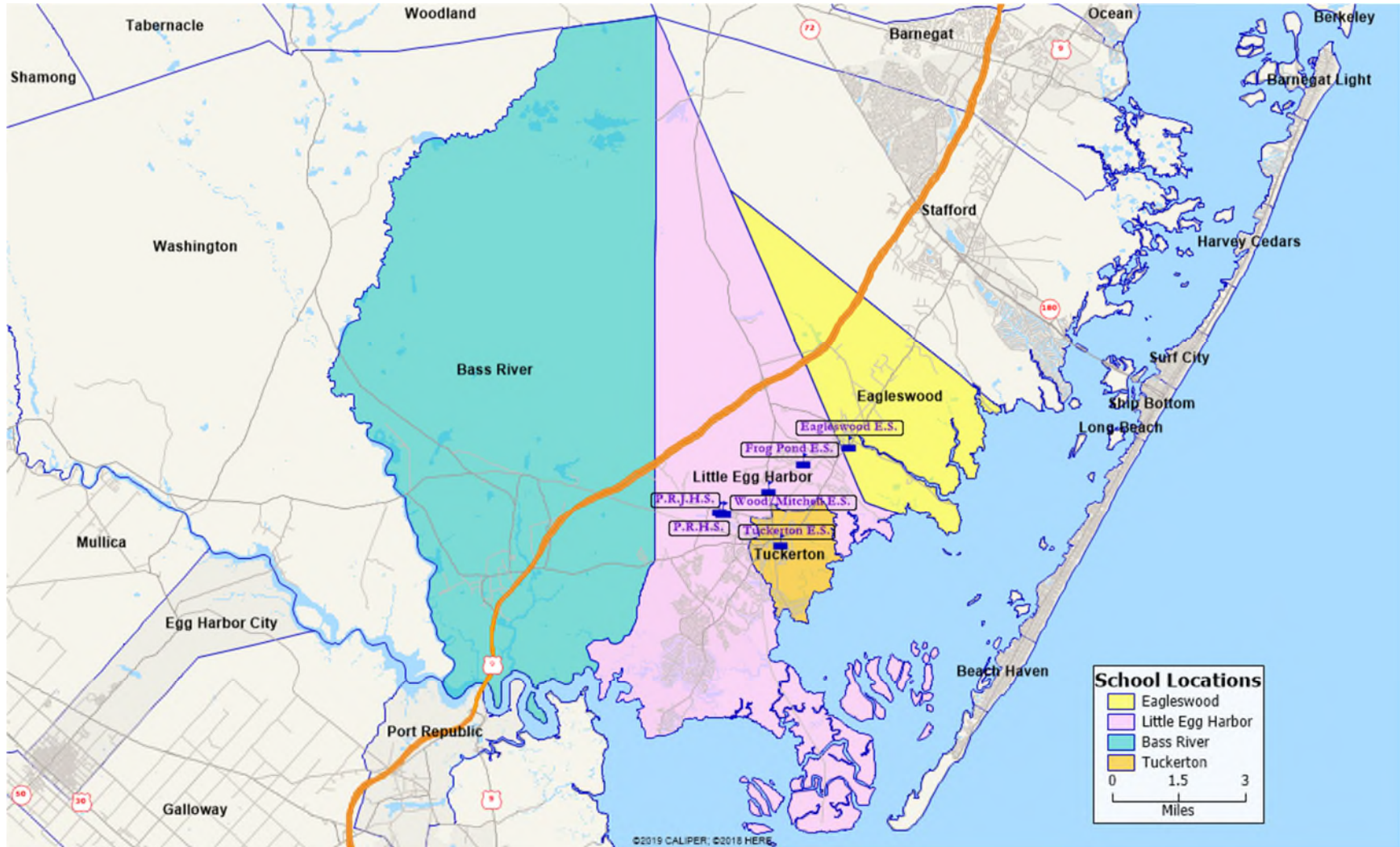
4. Tuckerton School District

The Tuckerton School District is a PK-6 school district consisting of one school, Tuckerton Elementary School. The location of the school is shown in Figure 1. Children in grades 7-8 attend Pinelands Regional Junior High School while students in grades 9-12 attend Pinelands Regional High School in Pinelands Regional.

5. Pinelands Regional School District

In Pinelands Regional, there are two schools that serve the communities of Bass River, Eagleswood, Little Egg Harbor, and Tuckerton. The locations of the schools are shown in Figure 1. Both schools are located in Little Egg Harbor. Pinelands Regional Junior High School consists of grades 7-8 while Pinelands Regional High School consists of grades 9-12. Prior to 2019-20, the school district’s grade configuration was 7-9 and 10-12.

Figure 1
School Locations



D. Explanation of the Cohort-Survival Ratio Method

In this study, historical enrollments from 2014-15 through 2019-20 were obtained from the New Jersey Department of Education (“NJDOE”) and/or the individual school districts, and were used to project enrollments for five years into the future. For the Little Egg Harbor School District, Tuckerton School District, and Pinelands Regional, which typically have grade sizes greater than 30 students, future enrollments were projected using the Cohort-Survival Ratio method (“CSR”). While the Bass River Township School District is now a non-operating school district, the community’s student population was projected for the purpose of determining its financial impact if a PK-12 regional district is formed.

The CSR method has been approved by the NJDOE to project public school enrollments. In this method, a survival ratio is computed for each grade, which essentially compares the number of students in a particular grade to the number of students in the previous grade during the previous year. The survival ratio indicates whether the enrollment is stable, increasing, or decreasing. A survival ratio of 1.00 indicates stable enrollment, less than 1.00 indicates declining enrollment, and greater than 1.00 indicates increasing enrollment. If, for example, a school district had 100 fourth graders and the next year only had 95 fifth graders, the survival ratio would be 0.95.

The CSR method assumes that what happened in the recent past will also happen in the future. In essence, this method provides a linear projection of the population. The CSR method is most appropriate for districts that have relatively stable increasing or decreasing trends without any major unpredictable fluctuations from year to year. In school districts encountering rapid growth or decline not experienced historically (i.e., a change in the historical trend), the CSR method must be modified and supplemented with additional information.

In this study, survival ratios were calculated using historical data from the last six years. Due to the fluctuation in survival ratios from year to year, it is appropriate to calculate an average survival ratio for each grade progression, which is then used to project enrollments five years into the future.

E. Explanation of Grade Progression Differences

The Grade Progression Differences (“GPD”) method was used to project enrollments for the Bass River Township School District and the Eagleswood Township School District, since the number of students in each grade level was quite small (typically fewer than 20 students per grade level). In this method, the change in the number of students, as opposed to the ratio, is computed for each grade progression. As compared to a ratio, a numerical change is less sensitive to the movement inward or outward of a few students and is preferred when grade level sizes are small. A positive value indicates an inward migration of students while a negative value indicates an outward migration of students. The computed differences in enrollment were averaged and these values were used to project enrollments five years into the future.

F. Historical Enrollment Trends

1. Bass River Township School District

Historical enrollments for students attending the Bass River Township School District (grades PK-6) from 2014-15 to 2019-20 are displayed in Table 6. As mentioned previously, Bass River students in grades PK-6 began attending the Little Egg Harbor School District in September 2020 through a sending-receiving relationship. In general, PK-6 enrollments have been generally declining. In 2019-20, PK-6 enrollment was 93, which is a loss of 22 students from the 2014-15 enrollment of 115. Table 6 also shows computed average grade progression differences based on the last six years of historical data, which will be used to project future enrollments.

Table 6
Bass River Historical Enrollments (PK-6)
2014-15 to 2019-20

Year ¹	PK RE ²	K	1	2	3	4	5	6	SE ³	PK-6 Total
2014-15	8	16	12	16	16	11	21	15	0	115
2015-16	8	11	15	13	15	15	12	21	0	110
2016-17	7	12	12	14	14	15	15	13	0	102
2017-18	7	12	11	12	13	14	12	15	0	96
2018-19	5	16	9	13	14	14	19	16	0	106
2019-20	5	10	15	9	9	12	12	21	0	93
Average 6-Year Differences		-0.3333 ⁴	-1.0000	+0.4000	-0.6000	-0.4000	+0.2000	+1.4000	0.0000 ⁵	

Notes: ¹Data were obtained from the New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

²Pre-kindergarten regular education enrollment.

³Self-contained special education enrollment/ungraded students.

⁴Average birth-to-kindergarten difference based on birth data five years prior.

⁵Average proportion of special education students with respect to PK-6 subtotals.

2. Eagleswood Township School District

Historical enrollments for students attending the Eagleswood Township School District (grades PK-6) from 2014-15 to 2019-20 are shown in Table 7. In the last four years, enrollments (PK-6) have been slowly declining. Enrollment was 129 in 2019-20, which is slightly lower than the 2014-15 enrollment of 136. Table 7 also shows computed average grade progression differences based on the last six years of historical data, which will be used to project future enrollments.

Table 7
Eagleswood Historical Enrollments (PK-6)
2014-15 to 2019-20

Year ¹	PK RE ²	K	1	2	3	4	5	6	SE ³	PK-6 Total
2014-15	16	15	18	15	16	17	18	15	6	136
2015-16	17	14	15	17	23	19	20	21	5	151
2016-17	15	17	16	15	14	24	19	19	2	141
2017-18	15	18	15	19	14	15	25	20	1	142
2018-19	9	17	17	15	22	14	14	20	0	128
2019-20⁴	18	18	17	14	21	15	13	13	0	129
Average 6-Year Differences		+1.1667 ⁵	-0.2000	-0.2000	+2.6000	-0.4000	+0.4000	-0.6000	0.0000 ⁶	

Notes: ¹Data were obtained from the New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

²Pre-kindergarten regular education enrollment.

³Self-contained special education enrollment/ungraded students.

⁴Corrected enrollment data as provided by the Eagleswood Township School District.

⁵Average birth-to-kindergarten difference based on birth data five years prior.

⁶Average proportion of special education students with respect to PK-6 subtotals based on the last two years of historical data.

3. Little Egg Harbor School District

Historical enrollments for students attending the Little Egg Harbor School District (grades PK-6) from 2014-15 to 2019-20 are displayed in Table 8. During this time period, enrollments (PK-6) have been fairly stable, ranging from 1,570-1,617. In 2019-20, enrollment was 1,614, which is nearly unchanged from the 2014-15 enrollment of 1,608. Table 8 also shows computed average survival ratios based on the last five years of historical data, which will be used to project future enrollments.

Table 8
Little Egg Harbor Historical Enrollments (PK-6)
2014-15 to 2019-20

Year ¹	PK RE ²	K	1	2	3	4	5	6	SE ³	PK-6 Total
2014-15	265	177	172	189	194	175	173	179	84	1,608
2015-16	267	167	190	169	172	182	172	164	89	1,572
2016-17	270	171	160	180	166	171	189	173	90	1,570
2017-18	276	169	171	163	179	164	175	189	86	1,572
2018-19	305	168	172	173	158	178	167	182	114	1,617
2019-20	321	171	163	175	172	160	179	176	97	1,614
Average 5-Year Ratios		0.9799 ⁴	0.9865	0.9988	0.9851	0.9973	1.0214	1.0249	0.0637 ⁵	

Notes: ¹Data were obtained from the New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

² Pre-kindergarten regular education enrollment.

³ Self-contained special education enrollment/ungraded students.

⁴ Average birth-to-kindergarten ratio based on birth data five years prior using the last six years of historical data.

⁵ Average proportion of special education students with respect to PK-6 subtotals.

4. Tuckerton School District

Historical enrollments for students attending the Tuckerton School District (PK-6) from 2014-15 to 2019-20 are shown in Table 9. Enrollments (PK-6) slowly declined through 2017-18 before reversing trend. In the last year, enrollments increased by 36 students, which is primarily due to the expansion of the existing pre-kindergarten program. In 2019-20, enrollment was 328, which is nearly unchanged from the 2014-15 enrollment of 331. Table 9 also shows computed average survival ratios based on the last five years of historical data, which will be used to project future enrollments.

Table 9
Tuckerton Historical Enrollments (PK-6)
2014-15 to 2019-20

Year ¹	PK RE ²	K	1	2	3	4	5	6	SE ³	PK-6 Total
2014-15	16	52	43	33	44	38	61	38	6	331
2015-16	15	35	41	46	35	45	30	63	6	316
2016-17	12	35	29	39	42	38	42	32	11	280
2017-18	15	32	35	30	38	41	35	37	15	278
2018-19	21	39	36	29	31	43	42	36	15	292
2019-20	55	42	40	34	36	32	40	41	8	328
Average 5-Year Ratios		1.0632 ⁴	0.9948	0.9397	1.0405	1.0564	0.9523	0.9881	0.0443 ⁵	

Notes: ¹Data were obtained from the New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

²Pre-kindergarten regular education enrollment.

³Self-contained special education enrollment/ungraded students.

⁴Average birth-to-kindergarten ratio based on birth data five years prior using the last four years of historical data.

⁵Average proportion of special education students with respect to PK-6 subtotals based on the last four years of historical data.

5. Pinelands Regional School District

Table 10 shows historical enrollments of students attending Pinelands Regional (grades 7-12) from 2014-15 to 2019-20. Historical enrollments are also shown by the district's current grade configuration (7-8 and 9-12). While the district has not maintained this configuration over this time period, the data are shown according to the new configuration so that historical comparisons could be made.

In general, enrollments (7-12) have been slowly declining. In 2019-20, enrollment was 1,512, which is a loss of 68.5 students from the 2014-15 enrollment of 1,580.5. For grades 7-8, enrollments have been fairly stable in the last six years, ranging from 508-552 students per year. In 2019-20, enrollment was 542, which is slightly lower than the 2014-15 enrollment of 552. For grades 9-12, enrollments, in general, have been slowly declining. A total of 970 students were in grades 9-12 in 2019-20, which is a loss of 59 students from the 2014-15 enrollment of 1,029.

Table 10
Pinelands Regional Historical Enrollments (7-12)
2014-15 to 2019-20

Year ¹	7	8	9	10	11	12	SE ²	7-8 Total	9-12 Total	7-12 Total
2014-15	262	269	241	265.5	237	240	66	552	1,029	1,580.5
2015-16	254	221	269.5	249	243.5	233	83	508	1,045	1,553
2016-17	254	239	218	276.5	219.5	246	115.5	540	1,029	1,568.5
2017-18	235	261	229	236	246	223.5	113	542	1,002	1,543.5
2018-19	256	231	250	218	212	236.5	119	537	986	1,522.5
2019-20	257	250	247	231	199.5	215	112.5	542	970	1,512
Average 6-Year Ratios	0.9914 ³	0.9820 ⁴	0.9947	1.0035	0.9004	0.9974	0.0809 ⁵			

Notes: ¹Data were obtained from the New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

²Self-contained special education enrollment/ungraded students.

³Computed using aggregated 6th grade enrollments from the four elementary sending districts.

⁴Average ratio based on five years of historical data.

⁵Average proportion of special education students with respect to 7-12 subtotals based on the last four years of historical data.

G. Birth Data

Kindergarten enrollments were calculated as follows: birth data, lagged five years behind its respective kindergarten class, were used to calculate the survival ratio for each birth-to-kindergarten cohort. For instance, in 2014, there were 185 births in Little Egg Harbor. Five years later (the 2019-20 school year), 171 children enrolled in kindergarten, which is equal to a survival ratio of 0.9243 from birth to kindergarten. Birth counts and birth-to-kindergarten survival ratios are displayed in Table 11 for Bass River, Eagleswood, Little Egg Harbor, and Tuckerton. Pinelands Regional is excluded in the following table as the district does not educate kindergarten students and births are not needed to project high school enrollments. Birth-to-kindergarten survival ratios greater than 1.000 indicate that some children are born outside of a community's boundaries and are attending kindergarten in the school district five years later, i.e. an inward migration of children into the district. This type of inward migration is typical in school districts with excellent reputations, because the appeal of a good school district draws families into the community. Inward migration is also seen in communities where there are a large number of new housing starts (or home resales), with families moving into the community having children of age to attend kindergarten. Birth-to-kindergarten survival ratios that are below 1.000 indicate that a number of children born within a community are not attending kindergarten in the school district five years later. This is common in communities where a high proportion of children attend private, parochial, charter, or out-of-district special education facilities, or where there is a net migration of families moving out of the community. It is also common in school districts that have a half-day kindergarten program where parents choose to send their child to a private full-day kindergarten for the first year. It should be noted that all of the school districts have had full-day kindergarten programs through the historical enrollment period, 2014-15 to 2019-20.

Table 11
Birth Counts and Historical Birth-to-Kindergarten Survival Ratios

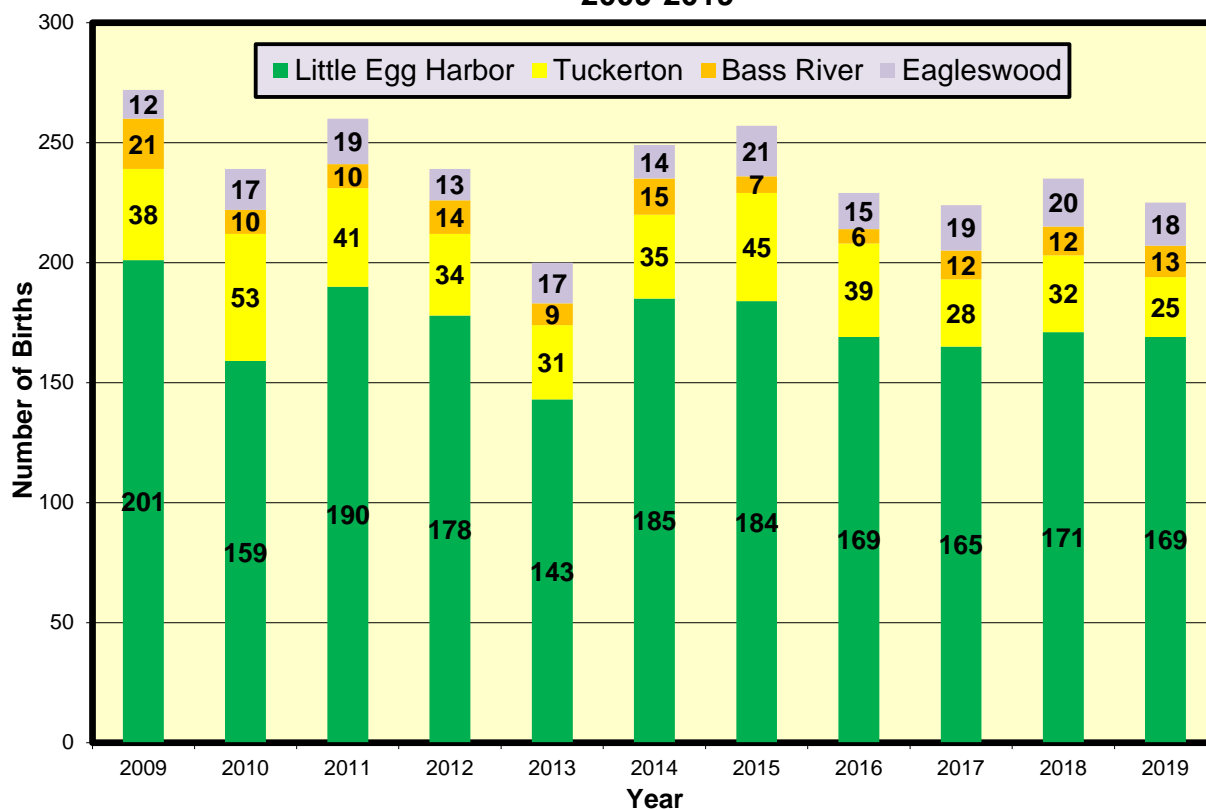
Year ¹	Bass River			Eagleswood			Little Egg Harbor			Tuckerton		
	Births	Kindergarten Students 5 years Later	B-K Survival Ratio	Births	Kindergarten Students 5 years Later	B-K Survival Ratio	Births	Kindergarten Students 5 years Later	B-K Survival Ratio	Births	Kindergarten Students 5 years Later	B-K Survival Ratio
2009	21	16	0.7619	12	15	1.2500	201	177	0.8806	38	52	1.3684
2010	10	11	1.1000	17	14	0.8235	159	167	1.0503	53	35	0.6604
2011	10	12	1.2000	19	17	0.8947	190	171	0.9000	41	35	0.8537
2012	14	12	0.8571	13	18	1.3846	178	169	0.9494	34	32	0.9412
2013	9	16	1.7778	17	17	1.0000	143	168	1.1748	31	39	1.2581
2014	15	10	0.6667	14	18	1.2857	185	171	0.9243	35	42	1.2000
2015	7	N/A	N/A	21	N/A	N/A	184	N/A	N/A	45	N/A	N/A
2016	6	N/A	N/A	15	N/A	N/A	169	N/A	N/A	39	N/A	N/A
2017	12	N/A	N/A	19	N/A	N/A	165	N/A	N/A	28	N/A	N/A
2018	12	N/A	N/A	20	N/A	N/A	171	N/A	N/A	32	N/A	N/A
2019	13	N/A	N/A	18	N/A	N/A	169	N/A	N/A	25	N/A	N/A

Note: ¹Birth data were provided by the New Jersey Center for Health Statistics from 2009-2019.

Birth-to-kindergarten survival ratios have been inconsistent in each community, which is a function of the very small birth and kindergarten counts in Bass River, Eagleswood, and Tuckerton, leading to increased variability. In Bass River, birth-to-kindergarten survival ratios have been below 1.000 in three of the last six years, ranging from 0.6667-1.7778. In Eagleswood, birth-to-kindergarten survival ratios have been above 1.000 in four of the last six years, ranging from 0.8235-1.3846. In Little Egg Harbor, the survival ratios were below 1.000 in four of the last six years, ranging from 0.8806-1.1748. Finally, in Tuckerton, the birth-to-kindergarten survival ratios have been below 1.000 in three of the last six years, ranging from 0.6604-1.3684.

Geocoded birth data were provided by the New Jersey Center for Health Statistics (“NJCHS”) from 2009-2019 by assigning geographic coordinates to a birth mother based on her street address. Of the four communities, Little Egg Harbor consistently has had the greatest number of births during this time period. As shown in Figure 2, the number of births in Little Egg Harbor has declined from 201 in 2009 to 169 in 2019, which are 32 fewer births. Tuckerton, which has had the second-greatest number of births over this time period, also has fewer births in 2019 (25) as compared to 2009 (38). In Bass River and Eagleswood, there is not a clearly defined increasing or declining trend in the birth rate. The annual number of births has ranged from 6-21 in Bass River and 12-21 in Eagleswood.

Figure 2
Historical Birth Counts by Community
2009-2019



H. Potential New Housing

Representatives from Bass River, Eagleswood, Little Egg Harbor, and Tuckerton provided information regarding current and future development in their respective communities. A list of proposed and approved developments in each municipality, if any, will follow and includes the number of units, housing type, and project status. New houses to be built on single in-fill lots, or the subdivision of existing lots, or homes that are built after the demolition of an existing older home, were excluded. In the latter instance, there is no net gain in the number of housing units.

1. Bass River

In Bass River, there are no residential developments under construction, nor are there applications for residential subdivisions before the planning board. Future construction is limited as Bass River is one of 56 municipalities in southern New Jersey that have land contained within the Pinelands National Reserve, which is a protected natural area.

Regarding historical new construction, the number of certificates of occupancy (“CO”) is shown for each community from 2015-2019 in Table 12. In the last five years, only seven (7) COs were issued for single- or two-family homes in Bass River, which is the lowest of the four communities.

Table 12
Number of Residential Certificates of Occupancy by Year

Year	Bass River			Eagleswood			Little Egg Harbor			Tuckerton		
	1&2 Family	Multi-Family/Mixed Use	Total	1&2 Family	Multi-Family/Mixed Use	Total	1&2 Family	Multi-Family/Mixed Use	Total	1&2 Family	Multi-Family/Mixed Use	Total
2015	2	0	2	4	0	4	182	3	185	0	0	0
2016	2	0	2	4	0	4	133	1	134	1	0	1
2017	0	0	0	8	0	8	108	2	110	3	2	5
2018	0	0	0	6	0	6	58	57	115	12	0	12
2019	3	0	3	4	0	4	58	0	58	5	0	5
Total	7	0	7	26	0	26	539	63	602	21	2	23

Source: New Jersey Department of Community Affairs.

2. Eagleswood

In Eagleswood, there is the potential for 21 detached single-family homes in three separate developments as shown in Table 13. The largest development would consist of 15 detached single-family homes by 961 Main Street, LLC on Blue Heron Lane.

Table 13
Proposed and Approved New Housing in Eagleswood

Developer	Location	Number of Units	Housing Type	Project Status/Notes
961 Main Street, LLC	1 Blue Heron Lane	15	Detached Single-Family	Was approved in 2007 but is not yet under construction
Henn	Forge Road	4	Detached Single-Family	Not yet approved- to be heard by the Land Use Board.
Finelli	Forge Road	2	Detached Single-Family	Not yet approved- to be heard by the Land Use Board.
Total		21		

Source: Ms. Kathleen Wells, Eagleswood Township Land Use Board Secretary

In the process of determining how many children will come from the new housing units, *Who Lives in New Jersey Housing?*², published by the Rutgers University Center for Urban Policy Research (“CUPR”), was utilized. The resource provides housing multipliers (student yields) based on housing type, number of bedrooms, housing value, housing tenure (ownership versus rental), and whether the housing units are market-rate or affordable. To project the number of public school children per housing unit, several additional assumptions were made:

1. The student yield multipliers used from CUPR are from a sample of New Jersey homes and these multipliers would be representative of the families moving into Eagleswood.
2. All market-rate detached single-family homes were assumed to have 4-5 bedrooms and the following student yield multiplier: 0.848

A total of 18 public school children in grades K-12 are projected to be generated from the new housing developments.

With respect to historical residential construction, 26 COs were issued for single- or two-family homes in Eagleswood from 2015-2019 as shown in Table 12.

When determining the impact of future new housing, it should be clearly stated that enrollment projections utilize cohort survival ratios that do take into account prior new home construction growth. Children who move into new homes during the historical period are captured by the survival ratios, as these ratios will be used to project future enrollments. Therefore, it is

² Listokin, David, et al. (2006). *Who Lives in New Jersey Housing?*, Rutgers University Center for Urban Policy Research.

not appropriate to add all of the new children generated from future housing units without considering the historical period, as double counting would occur, since the survival ratios have already increased due to the new children. The baseline enrollment projections should only be adjusted if the projected housing growth is significantly greater than prior housing growth. From 2015-2019, there was a gain of 26 housing units in Eagleswood. Based on this data and that 21 housing units are planned, it appears that future residential construction will be less than that which occurred since 2015. Therefore, the baseline enrollment projections were not modified to account for additional children from the new housing developments.

3. Little Egg Harbor

In Little Egg Harbor, there is the potential for one development consisting of 23 detached single-family homes by Little Egg 23, LLC as shown in Table 14. The development, which will be located off of Route 9, recently broke ground.

Table 14
Approved New Housing in Little Egg Harbor

Developer	Location	Number of Units	Housing Type	Project Status/Notes
Little Egg 23, LLC	Off of Route 9	23	Detached Single-Family	Recently broke ground.
Total		23		

Source: Ms. Robin Schilling, Little Egg Harbor Township Planning Board Secretary

To estimate the number of children from this development, student yields from CUPR were again utilized. It was assumed that the homes would be a mix of 4-5 bedrooms. Using the statewide CUPR multiplier for detached single-family homes (0.848 children per unit), a total of 20 public school children in grades K-12 are projected from this development.

Of the four communities, Little Egg Harbor has had the greatest amount (602 COs) of historical residential construction as shown in Table 12. From 2015-2019, 539 COs were issued for single- or two-family homes and 63 COs were issued for multi-family homes or mixed use units.

As discussed previously, when determining the impact of future new housing, it should be clearly stated that enrollment projections utilize cohort survival ratios that do take into account prior new home construction growth. Children who move into new homes during the historical period are captured by the survival ratios, as these ratios will be used to project future enrollments. Therefore, it is not appropriate to add all of the new children generated from future housing units without considering the historical period, as double counting would occur, since the survival ratios have already increased due to the new children. The baseline enrollment projections should only be adjusted if the projected housing growth is significantly greater than prior housing growth. From 2015-2019, there was a gain of 602 housing units in Little Egg Harbor. Based on this data and that 23 housing units are planned, it appears that future residential construction will be much

less than that which occurred since 2015. Therefore, the baseline enrollment projections were not modified to account for additional children from the new housing development.

4. Tuckerton

In Tuckerton, there are no applications for residential subdivisions before the Land Use Board. However, there is one development of 27 detached single-family homes, known as Yellowbrook, that is nearing completion and occupation as shown in Table 15.

Table 15
Approved New Housing in Tuckerton

Developer	Location	Number of Units	Housing Type	Project Status/Notes
Yellowbrook	Off of Wood Street	27	Detached Single-Family	Nearly Completed
Total		27		

Source: Ms. Carol Scurman, Tuckerton Borough Land Use Board Secretary

Regarding historical construction, 23 COs were issued for single-family, two-family, multi-family, or mixed use units in Tuckerton from 2015-2019 as shown in Table 12.

As discussed previously, when determining the impact of future new housing, it should be clearly stated that enrollment projections utilize cohort survival ratios that do take into account prior new home construction growth. Children who move into new homes during the historical period are captured by the survival ratios, as these ratios will be used to project future enrollments. Therefore, it is not appropriate to add all of the new children generated from future housing units without considering the historical period, as double counting would occur, since the survival ratios have already increased due to the new children. The baseline enrollment projections should only be adjusted if the projected housing growth is significantly greater than prior housing growth. From 2015-2019, there were 23 new housing units built in Tuckerton. Based on this data and that 27 housing units are being constructed, it appears that future residential construction will be similar to that which occurred since 2015. Therefore, the baseline enrollment projections were not modified to account for additional children from the new housing development.

I. Enrollment Projections

Enrollments were projected for each grade from 2020-21 through 2029-30 for the Bass River Township School District, the Eagleswood Township School District, Little Egg Harbor School District, Tuckerton School District, and Pinelands Regional. While the Bass River Township School District no longer educates it owns students, the projections are shown to demonstrate the impact on the Little Egg Harbor School District, which began receiving Bass River students in September 2020. The grade-level enrollments from the feeder PK-6 districts also were used to project enrollments at Pinelands Regional.

As discussed previously, enrollments were projected by grade from 2020-21 through 2029-30, a ten-year period. It should be noted that a five-year projection is more reliable than a ten-year projection. Since birth data are used to project kindergarten students five years later, the ten-year projection in years 6-10 relies on estimated birth counts in order to project the number of kindergarten students. For instance, in the 8th year of the ten-year projection, which corresponds to 2027-28, estimated birth data for 2022 would be needed to project the number of kindergarten students. For this reason, elementary projections are much more susceptible to higher error rates in a ten-year projection as compared to middle or high school projections, which rely on either children that have already been born or that are currently enrolled.

Enrollments for the self-contained special education classes were computed by calculating the historical proportions of special education students with respect to the PK-6 and 7-12 subtotals and then multiplying by the future general education subtotals to estimate the future number of self-contained special education students in the PK-6 and 7-12 grade configurations.

With respect to projecting grade-level pre-kindergarten students, an average was computed from historical data in each school district and used to estimate future pre-kindergarten enrollments.

On September 10, 2010, New Jersey Governor Chris Christie signed into law the Interdistrict School Choice Program (“Choice”), which took effect in the 2011-12 school year. This enables students the choice in attending a school outside their district of residence if the selected school is participating in the choice program. The choice school sets the number of openings per grade level. The Tuckerton School District and Pinelands Regional are both Choice school districts. According to each districts’ Choice profile on the NJDOE website, the Tuckerton School District will accept seven students in grades K-6 in 2021-22, while Pinelands Regional will accept three students in grades 7-12. Choice students are included in the historical counts shown previously and the forthcoming projections.

As part of the School Funding Reform Act of 2008 (“SFRA”), all school districts in New Jersey are to provide expanded Abbott-quality pre-school programs for at-risk 3- and 4-year olds as outlined in *N.J.A.C. 6A:13A*. The State of New Jersey intends to provide aid for the full-day program based on projected enrollment. School districts categorized as District Factor Group³ (“DFG”) A, B, and CD with a concentration of at-risk pupils equal to or greater than 40 percent,

³ Introduced by the New Jersey Department of Education in 1975, it provides a system of ranking school districts in the state by their socio-economic status. While the system is no longer used, the number of pre-kindergarten students was determined by the former DFG rankings.

must offer a pre-school program to all pre-school aged children regardless of income, known as “Universal” pre-school. For all other school districts, a pre-school program must be offered only to at-risk children, known as “Targeted” preschool. School districts were required to offer these programs to at least 90% of the eligible pre-school children by 2013-14. School districts may educate the pre-school children in district, by outside providers, or through Head Start programs.

Due to budgetary constraints, the NJDOE postponed the roll-out of the program, which was scheduled for the 2009-10 school year. According to a recent conversation with Ms. Karin Garver, Educational Program Development Specialist in the NJDOE Early Childhood Education, there are no plans in the imminent future by the State Legislature to fund the program, which would prevent school districts from implementing the program. The pre-school program would have been rolled out over a five-year period according to the following schedule:

- At least 20% of the eligible pre-school universe in Year 1
- At least 35% of the universe in Year 2
- At least 50% of the universe in Year 3
- At least 65% of the universe in Year 4
- At least 90% of the universe in Year 5

The universe of pre-school children in “Universal” districts is computed by multiplying the 1st grade enrollment in 2007-08 by two. The universe of pre-school children in “Targeted” districts is computed by multiplying the 1st grade enrollment in 2007-08 by two and then multiplying by the percentage of students (K-12) having free or reduced lunch in the district. As Pinelands Regional does not educate pre-kindergarten children, it is not listed in the forthcoming table. Since the Eagleswood Township School District and Little Egg Harbor School District are “B” districts, they are considered to be “Universal” districts. The Bass River Township School District and the Tuckerton School District are “Targeted” districts. Table 16 shows the potential impact on the school districts if the program were mandated.

Table 16
Estimated Number of Eligible Pre-School Students by School District
as Per School Funding Reform Act of 2008

School District	DFG (2000)	% Free/ Reduced Lunch	Total eligible	Year 1	Year 2	Year 3	Year 4	Year 5
Bass River	CD	26.09%	8	2	3	4	5	7
Eagleswood	B	13.71%	30	6	11	15	20	27
Little Egg Harbor	B	32.52%	430	86	151	215	280	387
Tuckerton	CD	36.99%	24	5	8	12	16	22

Source: New Jersey Department of Education, Division of Early Childhood Education.

For the purpose of this study, it has been assumed that the school districts will educate the pre-school children within their respective districts. As the table shows, the largest impact on

enrollment would be in Little Egg Harbor, where 430 children would be eligible for the program. Since it is unclear if and when the program will be funded and subsequently mandated, the forthcoming enrollment projections do not include additional pre-kindergarten students from the SFRA.

In a different pre-school initiative, the administration of Governor Phil Murphy announced the availability of Preschool Education Expansion Aid (“PEEA”) in 2018. In September 2018, the first round of funding (\$20.6 million) was publicized, where 31 districts received aid to expand their pre-kindergarten programs. A second round of funding was announced in January 2019, providing 33 additional school districts with roughly \$27 million in funding. The second round targeted districts whose free and reduced lunch percentage is above 20% and who have not previously received State preschool aid. Districts that receive PEEA funding will be expected to develop a plan for implementing all elements of high quality education across the preschool program in the coming years, including conversion of all half-day slots to full-day slots with a minimum six-hour day and decreasing maximum class size to 15 children. Districts receiving funds also will be expected to provide certified teachers and aides for such programs and to include special needs students in such programs. PEEA is open to all age-eligible children who are residents of the district. PEEA funds can be used to cover costs of transportation for preschoolers, and if the district provides busing for K-12 students, it is required to provide transportation for preschoolers as well. Some districts that were eligible to apply for PEEA would fall under the “Universal” category while others would be considered “Targeted” districts. However, the main difference with this expansion aid is that districts under SFRA were restricted to serve low-income children where now districts can educate all pre-school age children through PEEA. It appears that the Murphy administration may be moving towards a pre-school program for all children, rather than just for those who are low-income. The Tuckerton School District was awarded a PEEA grant. For this district, only the most recent pre-kindergarten enrollment, which reflects the pre-kindergarten program expansion, was used to project future enrollments.

1. Bass River Township School District

Projected PK-6 enrollments for the Bass River Township School District are shown in Table 17. Enrollments (PK-6) are projected to be fairly stable throughout the projection period, ranging from 67-79 students per year. Enrollment is projected to be 75 in 2029-30, which would be a loss of 18 students from the 2019-20 enrollment of 93.

Table 17
Bass River Projected Enrollments (PK-6)
2020-21 to 2029-30

Year	PK RE ¹	K	1	2	3	4	5	6	SE ²	PK-6 Total
2020-21	6	7	9	15	8	9	12	13	0	79
2021-22	6	6	6	9	14	8	9	13	0	71
2022-23	6	12	5	6	8	14	8	10	0	69
2023-24	6	12	11	5	5	8	14	9	0	70
2024-25	6	13	11	11	4	5	8	15	0	73
2025-26	6	10	12	11	10	4	5	9	0	67
2026-27	6	10	9	12	10	10	4	6	0	67
2027-28	6	11	9	9	11	10	10	5	0	71
2028-29	6	11	10	9	8	11	10	11	0	76
2029-30	6	11	10	10	8	8	11	11	0	75

Notes: ¹Pre-kindergarten regular education enrollment.

²Self-contained special education enrollment/ungraded students.

2. Eagleswood Township School District

Projected enrollments (PK-6) for the Eagleswood Township School District are shown in Table 18. Enrollments are projected to slowly increase before stabilizing near the end of the projection period. In 2029-30, enrollment is projected to be 165, which would be a gain of 36 students from the 2019-20 enrollment of 129.

Table 18
Eagleswood Projected Enrollments (PK-6)
2020-21 to 2029-30

Year	PK RE¹	K	1	2	3	4	5	6	SE²	PK-6 Total
2020-21	15	22	18	17	17	21	15	12	0	137
2021-22	15	16	22	18	20	17	21	14	0	143
2022-23	15	20	16	22	21	20	17	20	0	151
2023-24	15	21	20	16	25	21	20	16	0	154
2024-25	15	19	21	20	19	25	21	19	0	159
2025-26	15	20	19	21	23	19	25	20	0	162
2026-27	15	19	20	19	24	23	19	24	0	163
2027-28	15	20	19	20	22	24	23	18	0	161
2028-29	15	20	20	19	23	22	24	22	0	165
2029-30	15	20	20	20	22	23	22	23	0	165

Notes: ¹Pre-kindergarten regular education enrollment.

²Self-contained special education enrollment/ungraded students.

3. Little Egg Harbor School District

Projected enrollments (PK-6) for the Little Egg Harbor School District are shown in Table 19. Bass River students from Table 17 **were included** in the projections in Table 19. Enrollments are projected to slowly decline before reversing trend near the end of the projection period. In 2029-30, enrollment is projected to be 1,640, which would be a gain of 26 students from the 2019-20 enrollment of 1,614, due to the addition of students from Bass River.

Table 19
Little Egg Harbor Projected Enrollments (PK-6)
2020-21 to 2029-30

Year	PK RE ¹	K	1	2	3	4	5	6	SE ²	PK-6 Total ³
2020-21	319	187	178	178	180	181	175	196	97	1,691
2021-22	319	172	184	178	175	180	185	180	96	1,669
2022-23	319	174	169	184	174	175	184	190	96	1,665
2023-24	319	180	171	169	180	174	178	189	95	1,655
2024-25	319	179	177	171	166	180	178	183	94	1,647
2025-26	319	178	176	177	168	166	184	183	95	1,646
2026-27	319	176	175	176	174	168	169	189	94	1,640
2027-28	319	177	173	175	173	174	171	174	93	1,629
2028-29	319	178	174	173	172	173	178	176	93	1,636
2029-30	319	177	175	174	170	172	176	183	94	1,640

Notes: ¹Pre-kindergarten regular education enrollment.

²Self-contained special education enrollment/ungraded students.

³Projections include students from Bass River.

4. Tuckerton School District

Projected enrollments (PK-6) for the Tuckerton School District are shown in Table 20. Enrollments are projected to slowly decline before stabilizing near the end of the projection period. In 2029-30, enrollment is projected to be 280, which would be a loss of 48 students from the 2019-20 enrollment of 328.

Table 20
Tuckerton Projected Enrollments (PK-6)
2020-21 to 2029-30

Year	PK RE¹	K	1	2	3	4	5	6	SE²	PK-6 Total
2020-21	55	48	42	38	35	38	30	40	14	340
2021-22	55	41	48	39	40	37	36	30	14	340
2022-23	55	30	41	45	41	42	35	36	14	339
2023-24	55	34	30	39	47	43	40	35	14	337
2024-25	55	27	34	28	41	50	41	40	14	330
2025-26	55	33	27	32	29	43	48	41	14	322
2026-27	55	31	33	25	33	31	41	47	13	309
2027-28	55	31	31	31	26	35	30	41	12	292
2028-29	55	30	31	29	32	27	33	30	12	279
2029-30	55	31	30	29	30	34	26	33	12	280

Notes: ¹Pre-kindergarten regular education enrollment.

²Self-contained special education enrollment/ungraded students.

5. Pinelands Regional School District

Projected enrollments (7-12) for Pinelands Regional are shown in Table 21. Enrollments are projected to steadily decline throughout the projection period. In 2029-30, enrollment is projected to be 1,404, which would be a loss of 108 students from the 2019-20 enrollment of 1,512. Enrollments are also shown by school. For grades 7-8 at Pinelands Regional Junior High School, enrollments are projected to slowly decline before stabilizing. Enrollment is projected to be 464 in 2029-30, which would be a loss of 78 students from the 2019-20 enrollment of 542. For grades 9-12 at Pinelands Regional High School, enrollment is projected to increase for the first three years of the projection period before reversing trend. Enrollment is projected to be 940 in 2029-30, which would be a loss of 30 students from the 2019-20 enrollment of 970.

Table 21
Pinelands Regional Projected Enrollments (7-12)
2020-21 to 2029-30

Year	7	8	9	10	11	12	SE¹	7-8 Total	9-12 Total	7-12 Total
2020-21	249	252	249	248	208	199	112	544	973	1,517
2021-22	244	245	251	250	223	207	113	531	1,002	1,533
2022-23	219	240	244	252	225	222	111	498	1,015	1,513
2023-24	236	215	239	245	227	224	110	490	1,006	1,496
2024-25	228	232	214	240	221	226	108	499	970	1,469
2025-26	229	224	231	215	216	220	106	492	949	1,441
2026-27	232	225	223	232	194	215	105	496	930	1,426
2027-28	246	228	224	224	209	194	106	515	916	1,431
2028-29	218	242	227	225	202	208	105	499	928	1,427
2029-30	213	214	241	228	203	201	104	464	940	1,404

Note: ¹Self-contained special education enrollment/ungraded students.

6. PK-12 Regional School District

If Pinelands Regional is dissolved and the Bass River, Eagleswood, Little Egg Harbor, and Tuckerton School Districts form a PK-12 regional school district, projected enrollments, computed by aggregating the projections from Tables 18-21, are shown in Table 22. Enrollments at the PK-6 level are projected to slowly decline before stabilizing near the end of the ten-year projection period. In 2029-30, enrollment is projected to be 2,085, which would be a loss of 79 students from the 2019-20 aggregated enrollment of 2,164 of the four elementary school districts. At the PK-12 level, enrollment is projected to be 3,489 in 2029-30, which would be a loss of 187 students from the 2019-20 enrollment of 3,676. The number of students in grades 7-12 is identical to that shown previously in Table 21 as discussed above.

Table 22
Full PK-12 Regional School District Projected Enrollments
2020-21 to 2029-30

Year	PK RE ¹	K	1	2	3	4	5	6	7	8	9	10	11	12	SE ²	PK-6 Total	7-12 Total	PK-12 Total
2020-21	389	257	238	233	232	240	220	248	249	252	249	248	208	199	223	2,168	1,517	3,685
2021-22	389	229	254	235	235	234	242	224	244	245	251	250	223	207	223	2,152	1,533	3,685
2022-23	389	224	226	251	236	237	236	246	219	240	244	252	225	222	221	2,155	1,513	3,668
2023-24	389	235	221	224	252	238	238	240	236	215	239	245	227	224	219	2,146	1,496	3,642
2024-25	389	225	232	219	226	255	240	242	228	232	214	240	221	226	216	2,136	1,469	3,605
2025-26	389	231	222	230	220	228	257	244	229	224	231	215	216	220	215	2,130	1,441	3,571
2026-27	389	226	228	220	231	222	229	260	232	225	223	232	194	215	212	2,112	1,426	3,538
2027-28	389	228	223	226	221	233	224	233	246	228	224	224	209	194	211	2,082	1,431	3,513
2028-29	389	228	225	221	227	222	235	228	218	242	227	225	202	208	210	2,080	1,427	3,507
2029-30	389	228	225	223	222	229	224	239	213	214	241	228	203	201	210	2,085	1,404	3,489

Notes: ¹Pre-kindergarten regular education enrollment.

²Self-contained special education enrollment/ungraded students for grades PK-12.

J. Capacity Analysis

Table 23 shows the capacities of the Eagleswood Township School District, Little Egg Harbor School District, Tuckerton School District, and Pinelands Regional in comparison to the enrollments in 2019-20 and the projected enrollments in 2024-25. While the projections were completed through 2029-30, the capacities are compared to the projections in 2024-25 as a five-year projection is more reliable than a ten-year projection. Using the capacities computed by the District Practices methodology cited earlier in the report, the differences between building capacity and actual/projected number of students were computed. Positive values indicate available extra seating while negative values indicate inadequate seating, also known as “unhoused students.” It is important to note that the term “unhoused” students is not intended to convey that there will not be available space for students. Instead, this section is an overview of capacity, based upon how the space within the school district currently is being utilized. Districts with unhoused students can accommodate these children by increasing class sizes, and/or recouping existing space, which in turn increases the school’s capacity. As such, the capacity of a school is not a fixed value and can be changed depending on how the building is used.

Table 23
Capacity Analysis

School/District	Capacity ^{1,2}	Actual Enrollment 2019-20	Difference	Projected Enrollment 2024-25	Difference
Eagleswood Township Elementary School	164	129	+35	159	+5
Little Egg Harbor School District	1,573	1,614	-41	1,647	-74
Tuckerton Elementary School	350	328	+22	325	+25
Pinelands Regional Junior High School	523	542	-19	499	+24
Pinelands Regional High School	932	970	-38	970	-38

Notes: ¹District Practices Capacity from the Long Range Facility Plan

²If the buildings’ instructional spaces are being used differently than when the capacities were computed, the current capacities of the buildings may be different than the value shown.

Eagleswood Township Elementary School has a capacity of 164 students. As the table shows, the school had 35 surplus seats in 2019-20. By 2024-25, the number of surplus seats is projected to decline to five (5) as enrollments are projected to increase.

Since the projections for the Little Egg Harbor School District were not completed at the building level, the capacity shown is for the entire district. Capacity in the district is 1,573 students according to its LRFP. In 2019-20, the district had 41 unhoued students. By 2024-25, it is estimated that there will be 74 unhoued students, which is related to the addition of students from Bass River.

At Tuckerton Elementary School, there is a capacity of 350 students according to its LRFP. In 2019-20, there was a surplus of 22 seats. It is estimated that there will be a similar number of surplus seats (+25) in 2025-26.

Regarding Pinelands Regional, Pinelands Regional Junior High School (7-8) has a capacity of 523 students. In 2019-20, there was a shortage of 19 seats. However, due to declining enrollment, it is projected that there will be 24 surplus seats in 2024-25. At Pinelands Regional High School (9-12), the building's capacity is 932 students. In 2019-20, the school had 38 unhoued students, which is projected to be the same number in 2024-25.

K. Economically Disadvantaged Students

As a proxy for measuring poverty in a school district, counts of students receiving free or reduced lunch were compiled from 2014-15 through 2019-20. The total number of economically disadvantaged students was compiled by district (Table 24) and the within-district percentages (Table 25) were also computed.

Table 24
Number of Economically Disadvantaged Students by District
2014-15 to 2019-20

District	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Bass River	20	28	27	38	28	28
Eagleswood	48	70	63	60	45	37
Little Egg Harbor	777	742	722	750	789	781
Tuckerton	127	127	102	97	106	126
Pinelands Regional	616	573.5	583.5	560	605.5	593
All School Districts	1,588	1,540.5	1,497.5	1,505	1,573.5	1,565

Sources: New Jersey Department of Education Enrollment data (<http://www.nj.gov/njded/data/enr/>) and School Performance Reports <https://rc.doe.state.nj.us/SearchForSchool.aspx>

Table 25
Within-School Percentages of Economically Disadvantaged Students by District
2014-15 to 2019-20

District	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Bass River	17.4%	25.5%	26.5%	39.6%	26.4%	30.1%
Eagleswood	35.3%	46.4%	44.7%	42.3%	35.2%	28.7%
Little Egg Harbor	48.3%	47.2%	46.0%	47.7%	48.8%	48.4%
Tuckerton	38.4%	40.2%	36.4%	34.9%	36.3%	38.4%
Pinelands Regional	39.0%	36.9%	37.2%	36.3%	39.8%	39.2%
All School Districts	42.1%	41.6%	40.9%	41.4%	42.9%	42.6%

1. Bass River Township School District

From 2014-15 to 2019-20, the number of economically disadvantaged students in the Bass River Township School District ranged from 20-38 with no apparent increasing or declining trend. The percentage of economically disadvantaged students in the district has ranged from 17.4%-39.6%. Of the five school districts, the Bass River Township School District has had the lowest percentage of economically disadvantaged students in four of the last six years.

2. Eagleswood Township School District

Excluding 2014-15, the number of economically disadvantaged students in the Eagleswood Township School District has declined from 70 in 2015-16 to 37 in 2019-20. Similarly, the percentage of students that are economically disadvantaged has declined from 46.4% to 28.7% over this time period.

3. Little Egg Harbor School District

The number of economically disadvantaged students has been fairly stable in the Little Egg Harbor School District, ranging from 722-789 students per year. Likewise, the percentage of economically disadvantaged students in the district has been fairly stable, ranging from 46.0%-48.8%. Of the five school districts, the Little Egg Harbor School District has had the highest percentage of economically disadvantaged students in each of the last six years.

4. Tuckerton School District

The number of economically disadvantaged students in the Tuckerton School District has ranged from 97-127 students per year, while the percentage of students that are economically disadvantaged has ranged from 34.9%-40.2%.

5. Pinelands Regional School District

The number of economically disadvantaged students in Pinelands Regional has been fairly stable, ranging from 560-616 students per year. Similarly, the percentage of economically disadvantaged students in the district has been fairly stable, ranging from 36.3%-39.8%.

6. PK-12 Regional School District

If Pinelands Regional is dissolved and the Bass River, Eagleswood, Little Egg Harbor, and Tuckerton School Districts formed a PK-12 regional school district, the number of economically disadvantaged students would have been fairly stable, ranging from 1,497.5-1,588 students per year. Likewise, the percentage of economically disadvantaged students in the PK-12 regional school district would have been fairly stable, ranging from 40.9%-42.9%.

III. Racial Impact

The following section analyzes the historical enrollments by race from 2014-15 to 2019-20 for the Bass River Township School District, Eagleswood Township School District, Little Egg Harbor School District, Tuckerton School District, and Pinelands Regional. The NJDOE classifies students according to the following seven races pursuant to federal guidelines: White, Black/African American, Asian, Native Hawaiian or Pacific Islander, Native American/Alaskan Native, Hispanic, or Two or More Races. In the following tables, Asians, Native Hawaiians, and Pacific Islanders (heretofore referred to as Asians in the narrative) were grouped together for tabulation purposes. Minority students were defined as being a race other than White, which includes Black, Hispanic, Asian, Native American/Alaskan Native, or Two or More Races.

A. Bass River Township School District

1. District Totals (PK-6)

In Table 26, the number and percent of students by race in the Bass River Township School District is displayed from 2014-15 to 2019-20, a six-year period. This represents the racial distribution of Bass River Township Elementary School before closing in June 2020.

Table 26
Bass River (PK-6) Enrollments by Race
2014-15 to 2019-20

Year	White	%	Black	%	Hispanic	%	Native American or Alaskan Native	%	Asian, Native Hawaiian, or Pacific Islander	%	2 or More Races	%	Total Students	Minority Total	Minority %
2014-15	109	94.78%	0	0.00%	4	3.48%	0	0.00%	2	1.74%	0	0.00%	115	6	5.22%
2015-16	103	93.64%	0	0.00%	3	2.73%	0	0.00%	2	1.82%	2	1.82%	110	7	6.36%
2016-17	95	93.14%	0	0.00%	4	3.92%	0	0.00%	0	0.00%	3	2.94%	102	7	6.86%
2017-18	89	92.71%	0	0.00%	5	5.21%	0	0.00%	0	0.00%	2	2.08%	96	7	7.29%
2018-19	94	88.68%	0	0.00%	9	8.49%	0	0.00%	0	0.00%	3	2.83%	106	12	11.32%
2019-20	85	91.40%	0	0.00%	6	6.45%	0	0.00%	0	0.00%	2	2.15%	93	8	8.60%

Source: New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

The largest race in the district is White, whose number and percentage have been declining. In the last six years, the number of Whites decreased from 109 to 85, which is a loss of 24 students. In 2014-15, 94.78% of the student population was White as compared to 91.40% in 2019-20, which is a loss of 3.38 percentage points.

Hispanic is the second-largest race in the district. From 2014-15 to 2019-20, the number of Hispanic students has been fairly stable, ranging from 3-9 per year. Over the six-year period, the Hispanic percentage has ranged from 2.73%-8.49%.

The number of students who are Native American/Alaskan Native, Black, Asian, or Two or More races was insignificant and did not exceed three (3) students in any year.

From 2014-15 to 2019-20, the number of minority students has ranged from 6-12 per year. Over this time period, the minority percentage has increased from 5.22% to 8.60%, which is a gain of 3.38 percentage points.

B. Eagleswood Township School District Enrollments by Race

1. District Totals (PK-6)

As there is only one school in the Eagleswood Township School District, the district's enrollment and that of the Eagleswood Township Elementary School are identical. The district's enrollments by race from 2014-15 to 2019-20 are shown in Table 27.

While the largest race in the district is White, the White student population has slowly declined from 121 in 2014-15 to 107 in 2019-20, a loss of 14 students. The percentage of White students also declined from 88.97% to 82.95%, which is a loss of 6.02 percentage points.

Table 27
Eagleswood Township School District (PK-6) Enrollments by Race
2014-15 to 2019-20

Year	White	%	Black	%	Hispanic	%	Native American or Alaskan Native	%	Asian, Native Hawaiian or Pacific Islander	%	2 or More Races	%	Total Students	Minority Total	Minority %
2014-15	121	88.97%	0	0.00%	14	10.29%	0	0.00%	0	0.00%	1	0.74%	136	15	11.03%
2015-16	133	88.08%	0	0.00%	16	10.60%	0	0.00%	1	0.66%	1	0.66%	151	18	11.92%
2016-17	123	87.23%	0	0.00%	14	9.93%	0	0.00%	1	0.71%	3	2.13%	141	18	12.77%
2017-18	120	84.51%	0	0.00%	18	12.68%	0	0.00%	0	0.00%	4	2.82%	142	22	15.49%
2018-19	105	82.03%	0	0.00%	18	14.06%	0	0.00%	0	0.00%	5	3.91%	128	23	17.97%
2019-20	107	82.95%	0	0.00%	16	12.40%	0	0.00%	0	0.00%	6	4.65%	129	22	17.05%

Source: New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

Hispanic is the second-largest race in the district. From 2014-15 to 2019-20, the number of Hispanic students was fairly stable, ranging from 14-18 per year. Over the six-year period, the Hispanic percentage has ranged from 9.93%-14.06% with no apparent increasing or declining trend.

The number of students who are Native American/Alaskan Native, Black, Asian, or Two or More races was insignificant and did not exceed six (6) students in any year. In the last six years, the number of minority students slowly increased from 15 to 22. As a result of this gain and the declining White student population, the minority percentage has increased from 11.03% to 17.05%, which is a gain of 6.02 percentage points.

C. Little Egg Harbor School District Enrollments by Race

1. District Totals (PK-6)

The Little Egg Harbor School District enrollments by race from 2014-15 to 2019-20 are shown in Table 28. White is also the largest race in the Little Egg Harbor School District. The number of White students has been fairly stable, ranging from 1,321-1,339. However, the White percentage has declined in the last three years. In 2019-20, Whites consisted of 81.97% of the student population as compared to 83.27% in 2014-15, a loss of 1.30 percentage points.

Table 28
Little Egg Harbor School District (PK-6) Enrollments by Race
2014-15 to 2019-20

Year	White	%	Black	%	Hispanic	%	Native American or Alaskan Native	%	Asian, Native Hawaiian or Pacific Islander	%	2 or More Races	%	Total Students	Minority Total	Minority %
2014-15	1339	83.27%	34	2.11%	141	8.77%	0	0.00%	25	1.55%	69	4.29%	1,608	269	16.73%
2015-16	1336	84.99%	31	1.97%	145	9.22%	0	0.00%	15	0.95%	45	2.86%	1,572	236	15.01%
2016-17	1339	85.29%	32	2.04%	137	8.73%	0	0.00%	14	0.89%	48	3.06%	1,570	231	14.71%
2017-18	1321	84.03%	45	2.86%	138	8.78%	0	0.00%	14	0.89%	54	3.44%	1,572	251	15.97%
2018-19	1336	82.62%	51	3.15%	157	9.71%	0	0.00%	9	0.56%	64	3.96%	1,617	281	17.38%
2019-20	1323	81.97%	59	3.66%	149	9.23%	0	0.00%	9	0.56%	74	4.58%	1,614	291	18.03%

Source: New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

The number and percentage of Hispanics, which are the second-largest race in the district, has been fairly stable. The number of Hispanics has ranged from 137-157 students from 2014-15 to 2019-20, while the percentage of Hispanics has ranged from 8.73%-9.71%.

The number of Black students has increased in each of the last four years, gaining 25 students since 2014-15. In 2019-20, Blacks consisted of 3.66% of the student population as compared to 2.11% in 2014-15, a gain of 1.55 percentage points.

Regarding Asian students, the number has declined from 25 to nine (9) in the last six years, a loss of 16 students. Expressed as a percentage, 0.56% of the student population was Asian in 2019-20 as compared to 1.55% in 2014-15, a loss of 0.99 percentage points.

There were no students who were Native American/Alaskan Native. Finally, the number of students of Two or More races ranged from 45-74 per year while the Two or More races percentage ranged from 2.86%-4.58%.

In the last six years, there has been a gain of 22 minority students in the Little Egg Harbor School District. The percentage of minority students has increased from 16.73% in 2014-15 to 18.03% in 2019-20, a gain of 1.30 percentage points.

D. Tuckerton School District Enrollments by Race

1. District Totals (PK-6)

As there is only one school in the Tuckerton School District, the district's enrollment and that of Tuckerton Elementary School are identical. The district's enrollments by race from 2014-15 to 2019-20 are shown in Table 29. White is the largest race in the district and has ranged from 246-295 students per year with no apparent increasing or declining trend. However, the percentage of White students declined from 89.12% to 84.45% over this time period, which is a loss of 4.67 percentage points.

Table 29
Tuckerton School District (PK-6) Enrollments by Race
2014-15 to 2019-20

Year	White	%	Black	%	Hispanic	%	Native American or Alaskan Native	%	Asian, Native Hawaiian or Pacific Islander	%	2 or More Races	%	Total Students	Minority Total	Minority %
2014-15	295	89.12%	1	0.30%	26	7.85%	0	0.00%	2	0.60%	7	2.11%	331	36	10.88%
2015-16	284	89.87%	1	0.32%	24	7.59%	0	0.00%	3	0.95%	4	1.27%	316	32	10.13%
2016-17	250	89.29%	1	0.36%	20	7.14%	0	0.00%	3	1.07%	6	2.14%	280	30	10.71%
2017-18	246	88.49%	1	0.36%	23	8.27%	0	0.00%	3	1.08%	5	1.80%	278	32	11.51%
2018-19	252	86.30%	1	0.34%	31	10.62%	0	0.00%	2	0.68%	6	2.05%	292	40	13.70%
2019-20	277	84.45%	4	1.22%	40	12.20%	1	0.30%	3	0.91%	3	0.91%	328	51	15.55%

Source: New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

The number and percentage of Hispanics, which are the second-largest race in the district, has been increasing in the last three years. From 2014-15 to 2019-20, there has been a gain of 14 Hispanic students. In 2014-15, 7.85% of the student population was Hispanic as compared to 12.20% in 2019-20, a gain of 4.35 percentage points.

The number of students who are Native American/Alaskan Native, Black, Asian, or Two or More races was insignificant and did not exceed seven (7) students in any year.

In the last six years, there has been a gain of 15 minority students in the Tuckerton School District, which is primarily due to the growing Hispanic population. The percentage of minority students has increased from 10.88% in 2014-15 to 15.55% in 2019-20, a gain of 4.67 percentage points.

E. Pinelands Regional School District Enrollments by Race

1. District Totals (7-12)

As shown in Table 30, Pinelands Regional has experienced a decline in the number and percentage of White students in the last six years. From 2014-15 to 2019-20, the number of White students decreased from 1,395 to 1,290.5, a loss of 104.5 students. The percentage of White students declined from 88.26% to 85.35% over this time period, a loss of 2.91 percentage points. White is the largest race in the district.

Table 30
Pinelands Regional School District (7-12) Enrollments by Race
2014-15 to 2019-20

Year	White	%	Black	%	Hispanic	%	Native American or Alaskan Native	%	Asian, Native Hawaiian or Pacific Islander	%	2 or More Races	%	Total Students	Minority Total	Minority %
2014-15	1395	88.26%	35.5	2.25%	116.5	7.37%	0	0.00%	32	2.02%	1.5	0.09%	1580.5	186	11.74%
2015-16	1358.5	87.48%	37	2.38%	120.5	7.76%	1	0.06%	24.5	1.58%	11.5	0.74%	1553	195	12.52%
2016-17	1361.5	86.80%	33.5	2.14%	131	8.35%	1	0.06%	24.5	1.56%	17	1.08%	1568.5	207	13.20%
2017-18	1318	85.39%	35.5	2.30%	133.5	8.65%	0	0.00%	25	1.62%	31.5	2.04%	1543.5	226	14.61%
2018-19	1319	86.63%	35.5	2.33%	118.5	7.78%	0	0.00%	21	1.38%	28.5	1.87%	1522.5	204	13.37%
2019-20	1290.5	85.35%	37	2.45%	129.5	8.56%	0	0.00%	17	1.12%	38	2.51%	1512	222	14.65%

Source: New Jersey Department of Education (<http://www.nj.gov/njded/data/enr/>).

Hispanics, which are the second-largest race in the school district, have been fairly stable, ranging from 116.5-133.5 students per year. From 2014-15 to 2019-20, the percentage of Hispanic students ranged from 7.37%-8.65%.

From 2014-15 to 2019-20, the total number of Black students in the district was fairly stable, ranging from 33.5-37 students per year, while the percentage of Black students ranged from 2.14%-2.45%.

The number of Asian students has declined from 32 to 17 in the last six years, a loss of 15 students. Expressed as a percentage, 2.02% of the student population was Asian in 2014-15 as compared to 1.12% in 2019-20, a loss of 0.90 percentage points

The number of Native American/Alaskan Native students was insignificant and did not exceed one (1) student in any year.

Finally, the number of students of Two or More races has increased from 1.5 in 2014-15 to 38 in 2019-20, a gain of 36.5 students. The Two or More races percentage increased from 0.09% to 2.51% over this time period, a 2.42 percentage-point gain.

As a result of the growing Two or More races population, there has been a gain of 36 minority students in the district since 2014-15. The percentage of minority students has grown from 11.74% in 2014-15 to 14.65% in 2019-20, a gain of 2.91 percentage points.

F. Racial Summary

To perform the racial analysis, enrollments were tabulated by race and racial percentages were computed for each school district. Three alternative configurations were considered in comparison to the status quo whereby the racial impact was analyzed for each of the alternatives.

1. Pinelands Regional is dissolved. The Bass River Township, Eagleswood Township, Little Egg Harbor, and Tuckerton School Districts form a new PK-12 regional school district. In this scenario, all students would be educated in the same buildings in which they currently are housed. Reconfiguration would not change the racial make-up of these schools. Therefore, there would be no negative racial impact.

2. Pinelands Regional is dissolved. The Bass River Township, Little Egg Harbor, and Tuckerton School Districts form a new PK-12 regional school district. Eagleswood Township continues to operate a PK-6 school district and sends its grade 7-12 students to the new regional school district on a sending-receiving basis or as a limited 7-12 member of the regional district.⁴ In this scenario, all students would be educated in the same buildings in which they currently are housed. Reconfiguration would not change the racial make-up of these schools. Therefore, there would be no negative racial impact.

3. Pinelands Regional is dissolved. The Bass River Township, Eagleswood Township, and Little Egg Harbor School Districts form a new PK-12 regional school district. Tuckerton continues to operate a PK-6 school district and sends its grade 7-12 students to the new regional school district on a sending-receiving basis or as a limited 7-12 member of the regional district⁵. In this scenario, all students would be educated in the same buildings in which they currently are housed. Reconfiguration would not change the racial make-up of these schools. Therefore, there would be no negative racial impact.

4. Pinelands Regional is dissolved. The Bass River Township and Little Egg Harbor School Districts form a new PK-12 regional school district. Eagleswood Township and Tuckerton continue to operate their respective PK-6 school districts and send their grade 7-12 students to the new regional school district on a sending-receiving basis or as a limited 7-12 member of the regional district⁶. In this scenario, all students would be educated in the same buildings in which they are currently housed. Reconfiguration would not change the racial make-up of these schools. Therefore, there would be no negative racial impact.

⁴ This may be permissible under Legislation currently pending.

⁵ Ibid.

⁶ Ibid.

IV. Educational Impact

A. Introduction

This section of the feasibility study will identify the impact on educational programs and services in the event of the regionalization of some or all of the constituent districts educating grades PK-6 (Eagleswood, Tuckerton, Little Egg Harbor and Bass River) and of the Pinelands Regional High School District (educating grades 7-12) into a new PK-12 regional school district. Overall, this report reviews five alternative scenarios:

1. Status quo;
2. Eagleswood, Tuckerton, Little Egg Harbor and Bass River form a PK-12 All Purpose Regional;
3. Tuckerton, Little Egg Harbor and Bass River form a PK-12 All Purpose Regional and Eagleswood enters into a new sending-receiving relationship with the new PK-12 Regional for grades 7-12;
4. Eagleswood, Little Egg Harbor and Bass River form a PK-12 All Purpose Regional and Tuckerton enters into a new sending-receiving relationship with the new PK-12 Regional for grades 7-12; and
5. Little Egg Harbor and Bass River form a PK-12 All Purpose Regional and Tuckerton and Eagleswood enter into a new sending-receiving relationship with the new PK-12 Regional for grades 7-12.

This section first will establish a baseline for review by describing the schools and districts involved in the study and comparing them to each other and to Statewide averages on key metrics in order to understand the opportunities for improvement and the issues that may arise in the event that regionalization is pursued. Based on our understanding of the schools and districts involved, the consultants then will answer the following questions:

1. Will students in all of the constituent districts have the opportunity to receive a high quality education in a new PK-12 Regional School District?
2. Will the regionalization present challenges for certain communities or special student populations?
3. What opportunities for educational improvement will exist in the new regional district? In answering this question the consultants will determine whether the new regional district will be able to better support implementation of educational best practices.
4. What educational issues need to be taken into consideration during the transition to the new regional district?

The analysis in this section will be informed by public reports including enrollment reports, school performance reports, assessment reports, violence and vandalism reports, taxpayer guides, web site materials, outreach to school administrators and board members regarding the following:

1. Curriculum and instruction;
2. Enrichment through co-curricular and athletic opportunities;
3. Performance and achievement data;
4. Student demographic data;

5. School culture and climate indicators; and
6. Other data sources concerning all of the impacted schools.

A site visit also was made to each of the schools which included a meeting with key administrators and observations of the school and classroom environment. Information from these site visits form a vital part of our data collection and inform our conclusions.

B. Educational Profile of Each School

Although this study concerns the regionalization of school districts, the consultants note at the outset that regionalization will not erase the characteristics of the communities involved. Rather, each school and community will continue to be unique in terms of its mission, points of pride, needs, and strategies for improvement. In order to recognize this uniqueness, this section will provide a broad overview of each school district involved in this regionalization study. This narrative description was developed through the site visits and discussions with school leadership, information from the NJDOE School Performance Reports and district web sites. It is arranged in alphabetical order.

1. Bass River

Bass River is a municipality in far eastern Burlington County and a constituent member of the Pinelands Regional School District for grades 7-12. It entered into a sending-receiving relationship with Little Egg Harbor in 2020 that provides for its students in grades K-6 to be educated in the schools of Little Egg Harbor. As a result, Bass River currently is a non-operating district. The Bass River Board of Education currently plans on selling its now vacant school building.

2. Eagleswood Township School District

The Eagleswood Township School District is located in southern Ocean County and consists of one school, Eagleswood Township Elementary School. All students from Eagleswood in grades PK-6 are educated in this school. Eagleswood is a constituent member of the Pinelands Regional School District for students in grades 7-12.

Mission: “Eagleswood Elementary School’s mission is to foster academic excellence through the New Jersey Student Learning Standards in a safe and caring learning environment, through a partnership of family, staff and community.”

The administration of the district consists of one individual serving as Superintendent (as well as principal, curriculum coordinator, special services coordinator, and learning specialist for the Child Study Team) and one individual serving as Business Administrator and Compliance Officer (for ensuring compliance with State and federal government reports).

The educational program serves grades PK-6 in one school building. The school district provides a full-day kindergarten program as well as a full-day preschool program for all 4 year olds, which is funded through Early Childhood Program Aid provided by the NJDOE. Education

is provided through self-contained classes (one class per grade). Average class sizes vary from 18-24.

The school has a full-time guidance counsellor and social worker who are dedicated to supporting student emotional and social growth. The guidance counsellor also assists with academic intervention as well as discipline issues. The school has teachers assigned to literacy intervention based on a pull-out philosophy. A full-time nurse is provided through a contract with Bayada Health Services.

The school uses “On Course” and “Student Messenger” to engage families and keep them informed.

3. Little Egg Harbor School District

The Little Egg Harbor School District is located in southern Ocean County and currently has three schools serving students in grades PK-6. The district has a single attendance zone where all students attend each school in grade sequence. The lower elementary school serves students in grades K-3 (George J. Mitchell Elementary School) and the intermediate school serves students in grades 4-6 (Frog Pond Elementary School). The district also operates an early childhood center (Robert C. Wood Sr. Early Childhood Center) which opened in the 2012-13 school year to serve preschool students from the Little Egg Harbor Community. Little Egg Harbor Township also is a constituent member of the Pinelands Regional School District for students in grades 7-12.

Mission: “Through open and collaborative communication among students, staff, parents, and the community, the Little Egg Harbor School District will provide modern facilities that support a culture of high expectations for individual achievement for all students. Students and staff will practice the value of good stewardship of resources by maintaining a sustainable environment for learning. A robust system of support, intervention, and enrichment will include a diverse range of experiences through access to supportive technology, after school programs, township agencies, and health and wellness initiatives that encourages, institutes, and rewards life-long learning in our students.”

The administration of the district consists of one individual serving as Superintendent (shared with Pinelands Regional School District); a Business Administrator (shared with Pinelands Regional School District and Bass River School District); an Assistant Superintendent for Instruction, a Curriculum Supervisor; and a Principal and Assistant Principal for each building.

The school district provides a full-day preschool program for 3- and 4-year-old residents of Little Egg Harbor at the Wood school funded through Early Childhood Program Aid provided by the NJDOE. The early childhood program currently has 23 classes with four special education classrooms. Class size in the program is limited to 15 students. Before and after care is available to families and is run by an outside entity, the Community School. Creative Curriculum (6th edition) is being implemented.

All classrooms are equipped with interactive smart boards and iPads. The Mitchell School provides a full-day kindergarten program. Class sizes average 19 students across the Mitchell and Frog Pond Schools.

Each school has a guidance counsellor, a social worker (half-time Frog Pond), a full-time school nurse as well as a floating nurse for lunches and field trips. Additional support for students is provided through a mental health specialist.

4. Pinelands Regional School District (PRSD)

Although the sending districts already have regionalized at the 7-12 grade level, it is important to include in our review an analysis of the 7th grade at PRSD in order to determine the degree of articulation with the rising 6th graders from Bass River, Eagleswood, Little Egg Harbor, and Tuckerton who will attend 7th grade at PRSD. For this reason, we also conducted a site visit of PRSD Junior High School which in the past has served Grades 7—9 but currently has become a traditional middle school serving 7th and 8th grade students. Grades 9-12 are educated on a campus across the street. The middle school has a school day focused on the five core courses plus one elective. There are two blocks of 74 minutes each in ELA and Math and 47 minute periods for Social Studies, Science, Physical Education, and one elective.

There are two lunches, one for 7th graders and one for 8th graders. The 7th graders are able to participate in band, chorus, and performing arts. A STEAM program also is provided with a dedicated classroom and dedicated teacher. The school uses the On-Course student data system. At-risk students are provided basic skills instruction through both push-in and pull-out services. There is an inter-district data exchange with the sending districts to identify students in need.

5. Tuckerton Township School District

Tuckerton is located in southern Ocean County and operates one elementary school, Tuckerton Elementary School, which serves students in grades PK-6. Students in grades 7-12 attend Pinelands Regional School District, as Tuckerton is a constituent member of the regional.

Mission: “In cooperation with our community, our mission is to provide for all students a safe and nurturing environment. We will empower our students with the knowledge, skills, and values needed to think critically, respect others and themselves, and achieve the New Jersey Core Curriculum Content Standards at all grade levels.”

The administration of the district consists of one individual serving as both Superintendent and Business Administrator; one Principal; and a Director of Special Services. Curriculum leadership is provided jointly by the Superintendent and Principal.

The educational program serves Grades PK-6 in one school building. The school district provides a full-day kindergarten program as well as a full-day preschool program for all 3- and 4-year-olds, which is funded through Early Childhood Program Aid provided by the NJDOE.

Education is provided through self-contained classes (two classes per grade). Average class sizes vary from approximately 17-21 students. The school has teachers assigned to literacy intervention based on a pull-out philosophy.

The school has a guidance counsellor dedicated to supporting student emotional and social growth who also assists with academic intervention and student discipline issues. The Director of Special Services serves as the school social worker. A full-time school nurse also is provided.

The district participates in the Interdistrict Public School Choice Program in grades K-6. This voluntary school choice program was first established in the 1990s as a pilot program (and permanently codified in 2010) to allow students to cross school district attendance zones and attend a school of their choice that has opted to participate in the program. A school can apply to the NJDOE to participate in the program based on a particular subject area focus, theme or pedagogical approach and receive approval for a certain number of choice seats. Many districts in the State have participated in the program as a way to buffer against enrollment declines and have successfully attracted students based on such characteristics as small school and class sizes. Under the program, each year the school advertises the number of seats available per grade. Tuckerton had only three seats (all K) available in the 2020-21 school year and seven available (K-6) in the coming school year. The available seat numbers are fairly low given that the State has frozen participation due to on-going costs to the State of funding increased program enrollments. Under the current funding formula, the State buffers the impact of the loss of funding on the sending district by providing additional aid which is costly to the State and has been used to justify the decision to freeze enrollments.

C. Curriculum and Programs

1. Curriculum Development and Implementation

All of the schools engaged in this study currently are implementing the New Jersey Student Learning Standards (NJSLS). The NJSLS are established by the New Jersey State Board of Education and describe what students should know and be able to do upon completion of their education. The academic standards serve as the foundation for local district curricula that is then used by teachers in their daily lesson plans. The standards provide local school districts with clear and specific benchmarks for student achievement in nine content areas and are revised every five years through panels of teachers, administrators, parents, students, and representatives from higher education, business, and the community. The standards define the constitutional guarantee of a "Thorough and Efficient Education" in order to prepare students for college and careers by emphasizing high-level and real-world skills. Although the foundation for the curriculum and instruction in each school is provided by the NJSLS, each school will implement the standards in different ways depending on local needs and school capacity. In the following section, the consultants will discuss how each school is implementing the NJSLS. This information is pulled directly from the NJDOE School Performance Reports, the district web sites and information provided to us by the districts during the site visits.

New Jersey Administrative Code requires that each local board of education "ensure that curriculum and instruction are designed and delivered in such a way that all students are able to

demonstrate the knowledge and skills specified by the New Jersey Student Learning Standards." In order to accomplish this, schools will develop curriculum and curriculum guides that provide for scope, pacing and sequencing that is aligned with these standards. Basically, scope, pacing and sequence establish the content of a particular curriculum (scope) and the order in which the curriculum presents that material (sequence) and the recommended number of lessons and amount of time for instruction. The curriculum guide will help teachers to teach the right content at the right time, to connect previous learning to new learning goals, and allow lessons to build on one another. The curriculum guide then can be used to link learning strategies, materials, and texts at the school level as well as guide professional development.

Pacing of instruction also is important to help teachers stay on track and to ensure curricular continuity across grades and schools in the district. Another important consideration for pacing is to ensure that the content that will be tested on the New Jersey Student Learning Assessment (NJSLA) is taught prior to the testing dates.

In order to facilitate the development of curriculum and curriculum guides, the NJDOE has developed a model curriculum which includes all standards of the grade-level content organized into five units of study, each with targeted student learning objectives, intended for six weeks of instruction each. Sequencing and pacing of the curriculum are also provided. Formative assessments that allow for measuring student proficiency of those target skills are included. Based on these resources, teachers will be able to develop unit and lesson plans to implement the curriculum. See [Model Curriculum \(nj.gov\)](#). Guidance on scheduling is also referenced. For example, the Department recommends that, in order to implement the model curriculum, 90-minutes of uninterrupted literacy instruction for all students in grades K-5, and 80 minutes for grades 6 through 8, should be provided.

However, schools cannot just adopt the model curriculum as their own. It is important for curriculum guides to be developed and driven locally in order to ensure that they meet the specific needs of the school and the students they serve. This is best done through a teacher-led process informed by data and developed through reflection and consensus. The guides must also be continually reviewed and adapted to meet changing needs. It appears that the schools and districts studied here are engaged in this type of collegial localized curriculum review process.

For this reason, the role of the new regional district will not be to prescribe a curriculum and curriculum guide to be implemented in each school regardless of capacity, need and circumstances but to provide greater support, guidance, expertise and resources for the individual schools as they engage in these necessary tasks.

Finally, for students to actually learn the curriculum, teachers must be highly adept at monitoring the progress of each student and adjusting instruction accordingly. For this reason, students cannot be moved through the curriculum in mass as this will lead to many students moving from grade level to grade level without sufficient knowledge to understand and master more challenging concepts. Teachers need to adapt the curriculum and differentiate instruction so that individual students move to the next unit only when they exhibit mastery. Teachers must be able to analyze and respond to the individual learning needs of students. An effective evaluation and

professional development program tailored to the needs of teachers is important to support these instructional goals which we believe can be enhanced through regionalization. The consultants will discuss this issue at greater length later in this chapter.

As indicated below each school has established a curriculum development process and has adopted and implemented curriculum that is aligned to the content and skills outlined in the NJSLs.

a. Eagleswood

Eagleswood Elementary School is implementing a student-centered curriculum with the goal of engaging students in a creative process which connects the arts to other content areas. The arts infused units provide students with the opportunity to have STEAM-enhanced educational experiences within the curriculum. Technology is woven into all subjects and grades to give students access to engaging lessons and resources. Students participate in 150 minutes of Physical Education and Health each week. Recess is provided thirty minutes daily. Creative Curriculum is used in the preschool program which allows students to learn academically and socially through play. The school successfully has incorporated a 6th Grade Literacy program based on the study of novels and authors into the curriculum. Curriculum development and review is done through the Ocean County Curriculum Counsel and led locally by the Superintendent and teaching staff.

b. Little Egg Harbor

Little Egg Harbor's curriculum development and review are done through the Ocean County Curriculum Counsel and led locally by the Assistant Superintendent, Curriculum Supervisor, Principal, and teaching staff. Teachers will review and write curriculum over the summer months as well as during the school year. Enrichment is provided through differentiated instruction in the early grades and through a pull-out project-based program in the upper grades. Students are identified through multiple measures.

- i. Frog Pond Elementary School is semi-departmentalized for Grades 4 and 5 (ELA/SS and Math/Science) and fully departmentalized in 6th grade. Instructional technology is widely used to support student learning. The school has a 1:1 ratio of Chromebooks to students and also has two computer labs and interactive white boards. Staff committees keep the curriculum current and aligned with State standards. They also have created new curricular documents, pacing guides, and revised standard-based report cards. New NJSLA aligned curriculum programs are being piloted to enhance student learning.
- ii. George J. Mitchell Elementary School provides a learning environment that “promotes the enhancement of foundational knowledge as well as social and emotional learning in literacy and technology rich environments.” The curriculum is aligned to the content and skills outlined in the NJSLs and the school has adopted curriculum that conform to State-adopted standards. The K-3 Curriculum includes Balanced Literacy, GoMath and Next Gen Science Standards. Instructional technology supports learning through the use of interactive flat panel boards, iPads and student Chromebooks. The school includes a Modern Science lab, two

Computer labs, at least two Chromebook carts per grade level, and a newly developed STEAM Lab.

- iii. The Robert C. Wood, Sr. Early Childhood Center currently operates 24 classrooms with class sizes limited to 15 students each. Each class has a full-time Teaching Assistant who supports the classroom teacher. All classrooms are equipped with interactive smart boards and iPads. The center provides a research based, State approved learning experience that supports the social, emotional, physical, and learning needs of students. The school participates in the Grow NJ Kids rating program and has received a 5-star rating indicating that the school has met a very high level of standards. The school uses Creative Curriculum, which incorporates research and best practices in early childhood education. The instructional philosophy of the school is best described in the narrative from the school performance reports. “Through interactions during play, center time, and small group instruction time, our teachers and assistants gain valuable information about the children. Through these quality and powerful interactions, teachers support the learning needs of each child in their class. Teachers are supported by Master Teachers who utilize the coaching model to ensure that all classrooms are an effective early childhood learning environment.”

c. **Tuckerton**

Tuckerton Elementary uses self-contained classrooms in all grades with special area teachers providing instruction in Art, Music, Physical Education, World Language, Media, and Technology. Staff collaborate across subjects and grades to provide an integrated curriculum. The school provides a technology rich environment for both students and staff who have wireless access in all classrooms, 1:1 devices in 2nd - 6th grade, and iPads in the PK- 1st grades. The school also has established a new STEAM Lab. Students go to the STEAM Lab twice per week to participate in hands-on collaborative problem solving activities with a dedicated STEAM teacher. Students have a 20 minute recess period daily as well as 45 minute Physical Education periods two times per week.

Curriculum development and review is done through the Ocean County Curriculum Counsel and led locally by the Superintendent, Principal and teaching staff. The school works closely with the Little Egg School District on curriculum development and implementation. Support for at-risk students is provided through differentiated instruction in the classroom as well as an after-school academic assistance program. Support for students who are English Language Learners is provided through an ELL trained teacher who is shared with Little Egg School District.

2. **Science, Technology, Engineering and Math Program (STEM)**

Each of the schools is providing students with access to specialized STEM programs as indicated below.

Eagleswood- The school emphasizes the use of technology that includes a 1:1 Chromebook initiative and a technology lab. Each classroom has an interactive white board. A STEAM lab and maker space support the Science curriculum.

Tuckerton- The school emphasizes the use of technology that includes a 1:1 computer initiative (Chromebook in grades 2-6 and iPads in PK-1.) Each classroom has an interactive white board. The school has a STEAM lab and full-time STEAM teacher to support implementation of the Science standards.

Little Egg Harbor- The district emphasizes the use of technology that includes a 1:1 computer initiative (Chromebook in grades K-6 and iPads in PK.) Each classroom has an interactive white board. Both the Mitchell and Frog Pond schools have a dedicated STEAM lab and full-time STEAM teacher to support implementation of the Science standards. Students rotate through the program as a special course.

Technology also is being infused into the educational programs in all of the schools. Table 31 below compares the schools regarding their use of technology by reference to the Device Ratio (number of computers, tablets etc. per student). As can be seen in the table, all of the schools are at, or approaching, a one to one ratio which will allow them to infuse technology throughout the curriculum. The consultants also would note that this data is from the 2018-19 school year and, since then, all of the districts have made additional expenditures on technology to support virtual and hybrid instruction during the pandemic.

Table 31 also provides information regarding student performance on the New Jersey Science Assessment by indicating the percentage of students who scored in Levels 3 and 4 (highest levels). Noteworthy, is the high percentage of students in Eagleswood in these highest levels which certainly should be a point of pride for the district. For comparison purposes, the Statewide percentage of students in Levels 3 and 4 was 29.2.

Table 31
Comparison of Schools on Key Educational Program Metrics

School	Device Ratio	Science Assessment Levels 3 and 4 (5th)
Eagleswood Twp	1:1	57
Little Egg Harbor-Frog Pond Elementary	1.1:1	25
Little Egg Harbor-Mitchell Elementary	1:1	NA
Tuckerton Boro	1:1	23
Bass River Twp.	1:1	20

Source: NJDOE School Performance Reports, 2018-19

In order to determine how well staff at the constituent districts have prepared students for success in the middle grades at Pinelands Regional, the consultants examine these same key metrics for the Junior High School as set forth in the table below.

Table 32
PJHS Key Educational Program Metrics

School	Device Ratio	Science Assessment Levels 3 and 4 (8th)
Pinelands JHS	1.7:1	17

Source: NJDOE School Performance Reports, 2018-19

The device ratio at PJHS is substantially higher (more students per device) than in the elementary schools (although the consultants should again note that this data is from the 2018-19 school year and the school undoubtedly has made additional expenditures on technology to support virtual and hybrid instruction during the pandemic). The Statewide percentage of students in Levels 3 and 4 on the 8th Grade Science assessment was 19.8 placing PJHS slightly below the State average.

3. Implications of Regionalization for Curriculum and Programs

Although students in all of the districts receive a comparable comprehensive education with similar levels of programs and services, it is clear from the consultants' review that a regionalized curriculum office could provide expanded services and expertise to the individual schools in developing and implementing an aligned curriculum. Given the degree of reliance on the Ocean County Curriculum Counsel and the degree of shared services already being seen in this area, the consultants do not envision much difficulty in implementing a regionalized curriculum and instruction function. The consultants envision that there will be many opportunities in the new regional system to provide targeted support to accelerate student achievement with guidance from content area experts in a centralized curriculum office. This centralized office could do or provide the following:

- Support district efforts to align curriculum to State standards.
- Align instruction, student tasks and assessment with the rigor of State content standards.
- Share strategies and resources to provide effective instruction that meets the needs of all students including: English Language Learners, ESE, and Gifted.
- Offer guidance in the development and use of standards-aligned formative and summative assessments.
- Collaborate with district personnel to perform classroom walkthroughs for district or school-identified purposes and provide academic feedback that is appropriate and timely.
- Provide lesson/content planning conferences.
- Analyze and interpret district, school, classroom, and/or individual student data reports and collaborate with districts/administrators/teachers to identify next steps.

Regionalization may present a number of opportunities to develop, implement, and track progress regarding the NJSLS. For example, a shared curriculum development and implementation office would provide additional resources to each school to provide strong learning connections across the schools and grade levels. Teachers across all the schools could be involved in writing

the curriculum across all grades PK-12. This level of articulation will be exceptionally helpful to ensure that quality is consistent across all schools and that the transition to high school is seamless.

The effectiveness of the curriculum implementation function also will be improved through robust data collection and analysis at the district, school and professional learning community levels. The new regional district will have the capacity to hire a Chief Performance Officer who will be able to lead the data collection and analysis efforts and guide educators in the proper uses of data to drive student performance.

D. Talent and Professional Learning

1. Introduction

The success of a school will depend on developing effective human resource systems. Investments in human capital will improve organizational performance in terms of effectiveness, employee retention, and innovation.

2. Recruitment and Induction

The creation of a regional district will present opportunities to improve the recruitment and induction of new teaching staff. To build effective human capital systems, organizations must modernize their recruitment strategies in order to adapt to shifts in the labor market, new technologies, and advancing communication methods. Effective human capital systems attract quality talent (including those from diverse backgrounds) by engaging top candidates through targeted outreach using multiple vehicles, and by developing selection processes that evaluate qualifications, fit and expected performance. The district also must retain highly sought employees through positive workplace cultures, competitive compensation packages, and opportunities for professional growth. Strong induction programs include a well-thought-out coaching and mentoring component. Effective human resource functions often are expensive to put in place and small school districts may not have the capacity to do so. Given the great importance of talent among educators in driving student performance, this should be a high priority for the new regional.

3. Professional Learning

Teacher professional development is a vital component of a vibrant Professional Learning Community (PLC). For example, in order to provide effective instruction, teachers must learn new teaching strategies. By incorporating innovative teaching methods in the classroom, teachers can change the way they engage and teach their students to become life-long learners. Our review indicates that each of the schools studied is committed to professional development through the implementation of best practices. For example, Little Egg Harbor has three instructional coaches in Math, Literacy, and Technology to support teacher development. Each school in the LEH district has a PLC which meets once a week during the prep period by grade level or department in the upper grades. The LEH CBA provides for 20 prep periods per year. Tuckerton Elementary School also has a PLC, which meets once a week during the teacher prep period with the agenda being developed through teacher input. The district also has partnered with ETTC at Stockton

University for program specific professional development. Tuckerton teachers have been trained recently in how to support student social emotional learning.

All of the districts studied use the Danielson model for teacher evaluations which will make any transition to a regional system easier given the expectations for teacher development will remain uniform across the schools.

4. The Benefits of a Regional System

The consultants believe that a regional system would better enable each school to provide effective professional development which results in changes in teacher practices and improvements in student learning outcomes. A study reported in 2017 (see Darling-Hammond, L., Hyler, M. E., Gardner, M., 2017, *Effective Teacher Professional Development*. Palo Alto, CA: Learning Policy Institute) identified a number of criteria that evidences effective professional development. It found that effective professional development:

1. Is content focused;
2. Incorporates active learning;
3. Supports collaboration;
4. Uses models of effective practice;
5. Provides coaching and expert support;
6. Offers feedback and reflection; and
7. Is of sustained duration.

It also found that PLCs provide a good example of a PD model that can incorporate many of these elements. (see [Effective Teacher Professional Development \(learningpolicyinstitute.org\)](http://learningpolicyinstitute.org))

A regional professional development office could assist schools in developing and delivering high quality, rigorous and effective professional development through:

- Planning, creating, and delivering professional learning content for educators to support district needs and or goals;
- Engaging teachers in professional learning focused on standards-based instruction;
- Facilitating PLCs related to best practices and standards using technology; and
- Developing online learning opportunities as needed.

E. Comparison of Student Performance on State Assessments

Performance on the New Jersey Learning Assessment (NJSLA) is an important indicator for the effectiveness of the curriculum and in the instruction being provided in any given school and the need for additional interventions to ensure students are college and career ready. In order to measure student progress toward achieving mastery of the New Jersey Learning Standards in English Language Arts and Math, the State utilizes the New Jersey Learning Assessment (formerly known as the PARCC Subject Area Tests). Student scores are divided into five categories: Not Meeting; Partially Meeting; Approaching; Meeting; and Exceeding Proficiency Expectations. The NJSLA data is very useful in determining the extent to which a given school is successfully implementing the New Jersey Learning Standards.

However, in reviewing NJSLA data we need to be cognizant of the impact of suppression rules (that protect privacy rights of small groups of students) which create difficulties in drawing insights from the disaggregated NJSLA data in some areas. For this reason, data may not be available for some subgroups of students. The consultants also are cautious in drawing conclusions from the data presented below that involve a comparison of student performance across differing groups of students in a school or district. For this reason, the consultants will develop a fuller picture of the schools in the sections that follow our review of NJSLA data without sole reliance on the Statewide assessment results.

1. Assessment Results and Growth Over Time

Set forth below is a comparison of each school on the various subject level and grade level state assessments administered during the Spring 2019 administration. The State assessments were not administered in the spring of 2020 nor the spring of 2021 due to the ongoing pandemic. The percentages represent students who met or exceeded state established expectations. The data was obtained from

<https://www.nj.gov/education/assessment/results/reports/1819/Spring2019NJSLAResults.shtml>.

The tables also provide Spring administration data indicating the percentage of students who met or exceeded expectations for years 2015, 2016, 2017 and 2018 in order to establish improvement over time. Improvement over time also can be a useful tool for gauging student performance in districts with different demographics.

To the degree that some of these districts lag in comparison on absolute terms, it should be noted that just maintaining a consistent level of student performance over time in the face of increased demographic and financial challenges represents a significant accomplishment in these districts.

We also have included the Bass River results even though students from Bass River now attend school in Little Egg Harbor pursuant to a new sending-receiving relationship that began in the fall of 2020. The information will be helpful in understanding the academic needs of Bass River students.

Table 33
Percentage of Students who Met or Exceeded Expectations ELA 3

District	2015	2016	2017	2018	2019	Change 2015-19
Eagleswood Twp	27.8	33.3	50	53.8	56.5	28.7
Little Egg Harbor Twp	35.4	34.1	37.6	33.7	39.1	3.7
Tuckerton Boro	31.8	18.2	31	33.3	40	8.2
Bass River Twp	21.4	33.3	12.5	61.5	28.6	7.2
State Average	44	48	50	52	50	6

Note: Bold Designates Above State Average for 2019 and Change 2015-19.

Table 34
Percentage of Students who Met or Exceeded Expectations Math 3

District	2015	2016	2017	2018	2019	Change 2015-19
Eagleswood Twp	50	45.8	64.3	53.8	52.2	2.2
Little Egg Harbor Twp	33.5	36.4	35.8	36.4	41	7.5
Tuckerton Boro	31.8	36.4	40.5	26.7	66.7	34.9
Bass River Twp	35.7	40	31.3	61.5	28.6	-7.1
State Average	45	52	53	53	55	10

Note: Bold Designates Above State Average for 2019 and Change 2015-19.

Table 35
Percentage of Students who Met or Exceeded Expectations ELA 4

District	2015	2016	2017	2018	2019	Change 15-19
Eagleswood Twp	38.9	40	52.4	46.7	42.9	4
Little Egg Harbor Twp	51.5	51.4	53.1	43.4	37.4	-14.1
Tuckerton Boro	43.8	34.9	35.1	43.9	42.9	-0.9
Bass River Twp	72.7	35.7	56.3	52.6	83.3	10.6
State Average	51	54	56	58	57	6

Note: Bold Designates Above State Average for 2019 and Change 2015-19.

Table 36
Percentage of Students who Met or Exceeded Expectations Math 4

District	2015	2016	2017	2018	2019	Change 15-19
Eagleswood Twp	33.3	35	28.6	40	35.7	2.4
Little Egg Harbor Twp	30.7	27.2	42.5	38.2	34.9	4.2
Tuckerton Boro	31.3	34.9	37.8	35.7	45.2	13.9
Bass River Twp	72.7	28.6	37.5	31.6	58.3	-14.4
State Average	41	47	47	49	51	10

Note: Bold Designates Above State Average for 2019 and Change 2015-19.

Table 37
Percentage of Students who Met or Exceeded Expectations ELA 5

District	2015	2016	2017	2018	2019	Change 15-19
Eagleswood Twp	68.2	55	50	47.8	57.1	-11.1
Little Egg Harbor Twp	48.3	50.6	57.2	51.9	50.3	2
Tuckerton Boro	22.4	37.9	55	52.8	43.6	21.2
Bass River Twp	26.3	*	6.7	46.2	40	13.7
State Average	52	53	59	58	58	6

Note: Bold Designates Above State Average for 2019 and Change 2015-19.

Table 38
Percentage of Students who Met or Exceeded Expectations Math 5

District	2015	2016	2017	2018	2019	Change 15-19
Eagleswood Twp	50	40	44.4	30.4	57.1	7.1
Little Egg Harbor Twp	34.5	38.1	45.9	43.4	41	6.5
Tuckerton Boro	15.5	34.5	30	44.4	43.6	28.1
Bass River Twp	26.3	*	13.3	46.2	25	-1.3
State Average	41	47	46	49	47	6

Note: Bold Designates Above State Average for 2019 and Change 2015-19.

Table 39
Percentage of Students who Met or Exceeded Expectations ELA 6

District	2015	2016	2017	2018	2019	Change 15-19
Eagleswood Twp	56.3	72.7	57.9	27.8	47.6	-8.7
Little Egg Harbor Twp	54.2	46.2	56.8	47.7	57.7	3.5
Tuckerton Boro	34.3	23.3	57.6	45.9	47.2	12.9
Bass River Twp	46.2	25	*	11.8	40	-6.2
State Average	49	52	53	56	56	7

Note: Bold Designates Above State Average for 2019 and Change 2015-19.

Table 40
Percentage of Students who Met or Exceeded Expectations Math 6

District	2015	2016	2017	2018	2019	Change 15-19
Eagleswood Twp	50	69.6	52.6	44.4	42.9	-7.1
Little Egg Harbor Twp	39	39.1	36.5	36.3	28.4	-10.6
Tuckerton Boro	37.1	18.3	42.4	27	38.9	1.8
Bass River Twp	46.2	43.8	*	11.8	40	-6.2
State Average	41	43	44	44	41	0

Note: Bold Designates Above State Average for 2019 and Change 2015-19.

In order to determine how well staff at the constituent districts have prepared students for success in the middle grades at Pinelands Regional, the consultants will examine State assessment results for the Junior High School.

Table 41
Pinelands Regional Junior High School Percentage of Students who Met or Exceeded Expectations

Subject	2015	2016	2017	2018	2019	Change 2015-19
ELA 7	36.7	45.2	39.4	66.7	43.9	7.2
State Avg. ELA 7	52	56	59	63	63	11
Math 7	34.3	26.6	33.6	36.2	35.1	0.8
State Avg. Math 7	37	39	40	43	42	5

Note: Bold Designates Above State Average for 2019 and Change 2015-19.

In terms of absolute test scores on the eight tests: Eagleswood exceeded the State average (met and exceeding expectation) on three tests; Little Egg Harbor on one test; Tuckerton on one test and Bass River on two tests.

In terms of Growth (Change from 2015-19), the following districts exceeded the State average on the eight tests as follows: Eagleswood exceeded the State average (met and exceeding expectation) on two tests; Little Egg Harbor on one test; Tuckerton on seven tests; and Bass River on three tests.

2. Student Growth Percentile and Achievement Gap

In reviewing assessment data, it also is important to disaggregate the data to determine if subgroups of students are achieving at similar rates. The achievement gap compares these subgroups and provides a starting point for implementing remedial measures. The following table examines the extent of any achievement gap based on Student Growth Percentile (SGP) data. Student growth is a measure of how much students are learning each year. Growth is an important trend indicator since the true quality of a school focuses on the degree to which the school is able to take every child from where they are academically and to support them in their growth toward college and career readiness. The State calculates a SGP to show how students progressed from grade level to grade level when compared to students Statewide with similar test scores over time. Student Growth Percentile Methodology creates a measure of how students progressed in grades 4 through 8 in Language Arts Literacy and in grades 4 through 7 in Math when compared to other students with a similar test score history. A student's SGP falls between 1 and 99 and can be grouped into three levels: Low Growth: Less than 35; Typical Growth: Between 35 and 65; and High Growth: Greater than 65. If the SGPs for all students in the school are ordered from smallest to largest, the median Student Growth Percentile (mSGP) for the school is the percentile in the middle of that list.

Table 42
Achievement Gap: SGP Disaggregated By Special Population

SCHOOL	SCHOOLWIDE		SOC/ECO DIS		DISABILITIES		ELL	
	ELA	MATH	ELA	MATH	ELA	MATH	ELA	MATH
Eagleswood Twp	62.5	64	63	62	71.5	64	ND	
Little Egg Harbor Twp- Frog Pond Elementary	50	54	49.5	52.5	38.5	49	ND	
Tuckerton Boro	43.5	65.5	43.5	72.5	55	62.5	ND	
Bass River Twp	48	59	42	62	44	68	ND	
State Average	50	50	48	46	43	45	52	50

Tables 42 and 43 also provide information regarding the achievement gaps among subgroups of students by comparing the schoolwide SGP with the SGP of special populations of students including socio-economically disadvantaged students, students with disabilities and English Language Learners. Table 42 indicates that schoolwide, Eagleswood shows strong growth

in both Math and ELA while Tuckerton shows strong growth in Math. LEH and Bass River show moderate growth.

Table 43 examines the achievement gap for subgroups based on race and ethnicity.

Table 43
Achievement Gap SGP Disaggregated By Race/Ethnicity Major Subgroups

SCHOOL	SCHOOL WIDE		AFRICAN AMERICAN		ASIAN		HISPANIC		WHITE	
	ELA	MATH	ELA	MATH	ELA	MATH	ELA	MATH	ELA	MATH
Eagleswood Twp	62.5	64	ND		ND		ND		59	67
Little Egg Harbor Twp- Frog Pond Elementary	50	54	39	39	ND		55	56	50	54
Tuckerton Boro	43.5	65.5	ND		ND		48.5	54	43	65.5
Bass River Twp	48	59	ND		ND		ND		45	59
State Average	50	50	45	43	59	60	49	47	50	52

Achievement Gap data for Pinelands Regional Junior High School is set forth in the Tables below.

Table 44
Achievement Gap: PRJHS SGP Disaggregated By Special Population

SCHOOL	SCHOOLWIDE		SOC/ECO DIS		DISABILITIES		ELL	
	ELA	MATH	ELA	MATH	ELA	MATH	ELA	MATH
Pinelands JHS	37	44	32	43	28	43	N	N
State Average	50	50	48	46	43	45	52	50

Table 45
Achievement Gap: PRJHS SGP Disaggregated By Race/Ethnicity

SCHOOL	SCHOOLWIDE		AFRICAN AMERICAN		ASIAN		HISPANIC		WHITE	
	ELA	MATH	ELA	MATH	ELA	MATH	ELA	MATH	ELA	MATH
Pinelands JHS	37	44	N	N	N	N	46	39	36	44.5
State Average	50	50	45	43	59	60	49	47	50	52

The achievement gap (determined by comparing schoolwide performance to subgroup performance) is not pronounced in regards to socio-economic status or disability. Although it is difficult to draw any strong conclusions given the absence of data due to suppression rules, in

regards to race and ethnicity, the achievement gap appears not to be pronounced except for African American students in Little Egg Harbor. The consultants recommend that the schools perform additional information gathering to determine the cause of the gap and implement remedial supports and interventions.

3. ESSA Accountability Status

The federal Every Student Succeeds Act (ESSA) requires each state to adopt an accountability system for school improvement that is compliant with federal requirements. New Jersey's school accountability system identifies schools that are in need of comprehensive and targeted support due to consistent underperformance. Performance on the New Jersey Learning Assessment is an important indicator for the effectiveness of the curriculum and instruction being provided in any given school and the need for additional interventions to ensure students are college and career ready. The State, in its accountability plan, utilizes NJSLA proficiency scores as well as SGP (where available) and Chronic Absenteeism. Complete school profiles under the accountability plan can be accessed at www.state.nj.us ESSA Home. The Table below provides the school's federal school status as provided in the 2018-19 school performance reports.

Table 46
ESSA Accountability Status

SCHOOL	ESSA Status
Eagleswood Twp	Not in Status. Chronic absenteeism goal for disabled students not met.
Little Egg Harbor- Frog Pond Elementary	Not in Status. Chronic absenteeism goals not met. ELA not met for certain subgroups. Math not met schoolwide and for subgroups. ELA growth goals not met for disabled students.
Little Egg Harbor- Mitchell Elementary	Not in Status. Chronic absenteeism goals not met.
Tuckerton Boro	Not in Status. Chronic absenteeism goals not met.
Pinelands Junior HS	Not in Status. Chronic absenteeism goals not met. ELA not met for certain subgroups. Math not met schoolwide and for subgroups. ELA growth goals not met.

None of the schools have been deemed to be in status as a consistently underperforming school. However, each school has room for improvement in having not fully met the established accountability goals.

F. Comparison of School Readiness and Climate Indicators

We need to look beyond student performance data in order to get a more complete picture of each school and better understand each school's strengths and weaknesses. The School Performance Reports (formerly known as the School Report Card) issued annually by the NJDOE establish a number of indicators that demonstrate student progress toward being prepared for college and careers. The tables in the following sections present these College and Career Readiness/School Climate indicators from the most recent reports (2018-19) for comparison purposes. As indicated below, all of the schools provide a school climate that is conducive to learning.

1. Enrichment Opportunities and Co-Curricular Activities and Athletics

In this section, we will assess enrichment opportunities that are available to students. Athletics and clubs are an important part of producing well rounded students and in establishing a common school identity and culture. Based on the information available to us through the NJDOE School Performance Reports and provided by the districts, the schools provide a similarly broad offering of co-curricular activities and athletics typical for the ages of the children being served. It is clear that the offerings in these areas, taken as a whole, provide students a wide array of opportunities to support the educational program outside of the classroom. We also note the importance of athletic programs and clubs in upper elementary grades that can form a bridge to middle and high school clubs and interscholastic programs, leading to a better student experience and higher attendance rates. Participation in athletics at the middle and high school level provides many benefits such as promoting good citizenship, healthy life styles, and experiences with diverse populations.

Table 47
Before/After School Programs, Clubs, and Activities

SCHOOL	Before/After School Programs, Clubs and Activities
Eagleswood	After-school programs include after care and PTA provided enrichment and special programs such as dances and family fun night. The 6th grade produces the annual yearbook.
Little Egg Harbor Twp-Frog Pond Elementary	A variety of free after-school programs are offered at the Frog Pond School including chess, kickball and several book clubs offered by the Ocean County library. The Little Egg Harbor Community School also offers other after school programs for students.
Little Egg Harbor-Mitchell Elementary	Students activities include Student Government, Safety Patrol, Kindness Committee, Community Service Projects and Positive Behavior Supports. Students are also involved in the Student Buddy Program, Running Club, and Yoga Club. A school partnership with the Count Basie Theater and the Tuckerton Seaport provides continuous student and teacher workshops. Students also have opportunities to volunteer and provide for the local food banks, clothing drives, eyeglass drives and holiday gift giving events.

	The district has many after-school programs including STEAM, drama club, chess club, young gentleman club and a community after school program.
Little Egg Harbor- Robert C. Wood, Sr. Early Childhood Center	Before and after care is available to families and is run by the Community School. The Community School offers tuition assistance as needed.
Tuckerton Boro	School activities include Newspaper Club, Yearbook Club, Sewing Club, Academic Assistance, Sports, Ceramics Club, and Book Club. Students are also offered a variety of after-school programs that include sports, academic enrichment, and interest based activities. The school offers an aftercare program to support its working parents with childcare needs as well as Breakfast Club before school.
Bass River Twp.	NA
Pinelands Junior High School	Sports Offered: Baseball (Boys), Basketball (Boys & Girls), Cheerleading (Girls), Cross Country (Boys & Girls), Field Hockey (Girls), Football (Boys), Soccer (Boys & Girls), Softball (Girls), Track and Field - Spring (Boys & Girls), Volleyball (Girls), Wrestling (Boys). Clubs and Activities: Students are encouraged to join extra-curricular activities that focus on philanthropic endeavors. SADD, PRIDE, Junior Interact Club, Service Learning, and Junior National Honor Society are only a few organizations that bring students together. Math, Science, Art and Drama, Yearbook and Newspaper Clubs are also offered to enhance the academic learning of students.

G. School Day and School Calendar

There are no significant differences in the school calendar, school day or school schedule that will present an impediment to regionalization. All of the schools meet the State minimum of 180 instructional days.

Both the school day and school calendar are very similar extending from the beginning of September and ending on or about the third week of June depending each year on local circumstances such as facility, calendar and transportation issues. The consultants do not see any issues with students, families and staff adjusting to a slightly different school calendar if that is required by the regional board of education for transportation or professional development reasons. However, any such issues should be discussed with all stakeholders and announced well in advance so that all impacted can plan accordingly.

Table 48
School Day Information

SCHOOL	Grade Level	Start/End of School Day	Length of School Day	Instructional Time
Eagleswood Twp	PK-6	8:05-2:45	6:40	ND
Little Egg Harbor Twp-Frog Pond Elementary	4-6	8:15-3:05	6:50	5:45
Little Egg Harbor-Mitchell Elementary	K-3	8:15-3:05	6:50	5:45
Tuckerton Boro	PK-6	8:00-2:30	6:30	6:30
Bass River Twp	PK-6	8:45-3:00	6:15	ND

Note: Schedule before Pandemic

Table 49
School Calendar

SCHOOL	First Day of School	Last Day of School	Total Number of Student Days	Total Number of Teacher Days
Eagleswood Twp	September 8 (Day After Labor Day)	June 18	180	182
Little Egg Harbor Twp- Frog Pond Elementary	September 8 (Day After Labor Day)	June 18	180	183
Little Egg Harbor-Mitchell Elementary	September 8 (Day After Labor Day)	June 18	180	183
Tuckerton Boro	September 8 (Day After Labor Day)	June 21	181	185

Class Schedule

All of the elementary schools use a modified block schedule. Eagleswood uses a modified block schedule (90 minute Literacy, 60 minute Math, and 60 minute Social Studies) during the school day with a 30 minute lunch and 20 minute recess daily. Thirty minute special periods are provided on an alternating basis.

Tuckerton uses a modified block schedule based on 45 minute periods with a 30 minute lunch and 20 minute recess daily. Little Egg Harbor, uses a modified block schedule with a 40 minute lunch/recess daily. The schools have a 90 minute ELA block and 60 minute Math block with 45 minute specials. Frog Pond is departmentalized in grades 4-6 which will ease the transition to a departmentalized structure in PRJHS.

H. Chronic Absenteeism

In this section, we examine another student performance indicator, chronic absenteeism, which is defined by the NJDOE as missing 10 percent of the school days (some 18 days for most school districts or two days per month). This is an important student performance indicator as absenteeism negatively affects a student's academic performance. According to [Attendance Works \(10 Facts About School Attendance - Attendance Works\)](#) students, "who live in communities with high levels of poverty are four times more likely to be chronically absent than others..." The reasons for being absent are often beyond the student's or families control such as "unstable housing, unreliable transportation and a lack of access to health care." However, a school can take steps to improve attendance by forming relationships with students and families and engaging them in positive ways, creating a positive school climate, or providing mentors for chronically absent students. These steps can improve attendance and academic performance.

The following charts demonstrate where chronic absenteeism is a problem. Disaggregated data (by race and ethnicity and by special student populations) is provided for each school to provide insights regarding the students and communities most impacted.

Tables 50 and 51 indicate that Little Egg Harbor and Tuckerton struggle with Chronic Absenteeism while Eagleswood has percentages below the State average. In addition, across the schools, students from poverty and those classified as in need of special education services and programs are absent from school more often than other students.

Given the direct correlation between absenteeism and student performance, the new regional board of education should focus on this issue. In order to provide effective interventions for chronically absent students, schools must be able to understand the problem from multiple perspectives and address it at multiple levels -- personal factors such as low self-esteem, school anxiety, social skills, or medical conditions; familial factors such as discipline, parental support, or poverty; and school factors such as attendance policies, teacher/student relationships, and bullying. The new regional board will be better situated to combat absenteeism issues by connecting and drawing on expertise and resources from throughout the region including county agencies, municipal agencies, and state government agencies that provide such things as transportation; social services; before and after school care; health and dental care; probation services; job programs; crisis intervention and counseling; assistance in combatting homelessness; and links to mental health and behavioral services. Ocean County has a wide array of such programs and services available.

Table 50
Chronic Absenteeism Schoolwide and by Special Populations (%)

SCHOOL	State Average	School wide	Black	Asian	Hispanic	White
Eagleswood Twp	8.8	4	N	N	N	4.9
Little Egg Harbor Twp- Frog Pond Elementary	7.8	10.5	N	N	9.8	10
Little Egg Harbor-Mitchell Elementary	9.6	11.1	N	N	16.9	9.5
Tuckerton Boro	8.8	16.9	N	N	16	17.5
Bass River Twp	8.8	7.2	N	N	N	7

Table 51
Chronic Absenteeism by Race and Ethnicity (%)

SCHOOL	State Average	Schoolwide	Economically Disadvantaged	Disabled	ELL
Eagleswood Twp	8.8	4	4.1	10	ND
Little Egg Harbor Twp- Frog Pond Elementary	7.8	10.5	19.5	20.3	ND
Little Egg Harbor-Mitchell Elementary	9.6	11.1	16.1	19.1	10
Tuckerton Boro	8.8	16.9	22.3	20	ND
Bass River Twp	8.8	7.2	15.4	9.1	ND

Source: NJDOE School Performance Reports 2018-19

I. School Safety

An important condition for student success is a safe and secure school environment conducive to learning. The State of New Jersey requires school districts to report on an annual basis the number of incidents of violence, vandalism, weapons, bullying and substance abuse.

Although we should be careful interpreting this data given the low student numbers in some of the schools being studied, it is safe to conclude from this chart that the various elementary schools have similar low incidents of student behavioral issues with the middle schools being higher although consistent with peer schools across the State. It also should be noted that the schools have taken this issue very seriously and have implemented a number of school safety projects and initiatives.

A regionalized school district could provide additional support to schools in the area of student and staff safety. It will be difficult for individual districts to obtain the expertise needed to understand the needs of the school, both in terms of physical hardening and in terms of training and processes. Experts throughout the new regional district could observe security drills held at a school and provide insights and guidance to school staff and law enforcement thereby providing an enhanced learning opportunity for districts to discover vulnerabilities.

Table 52
School Safety Indicators

SCHOOL	Incidents Per 100	Incidents Violence, Vandalism, Weapons	Incidents Substances	Incidents HIB	Suspensions % of Students
Eagleswood Twp	ND	ND	ND	ND	ND
Little Egg Harbor Twp- Frog Pond Elementary	2.11	1	0	11	2.3
Little Egg Harbor- Mitchell Elementary	.42	0	0	3	0
Tuckerton Boro	N	N	N	N	N
Bass River Twp	1.9	2	0	0	0

Source: NJDOE School Performance Reports 2018-19

J. Staffing Patterns

Much of the local concern with regionalization will focus on the impact that the unification will have on the number of staff who will be working with students and how this in turn will impact the student educational experience. For example, parents will want to know whether class sizes (the average number of students in the classroom) will increase. In the tables below, we report the current teacher and administrator ratios for each school.

Table 53
Staffing Patterns

School	Students to Teacher Ratio (State average- 10.6)	Percentage of Teachers with 4 + years experience in district (75.3 State Average)	Students to Administrator Ratio (State Average- 136)	Percentage of Administrators with 4 + years experience in district (76.9 State Average)
Eagleswood Twp	7:1	68.4	64:1	100
Little Egg Harbor-Frog Pond Elementary	9:1	85	81:1	60
Little Egg Harbor-Mitchell Elementary	14:1	80	357:1	60
Tuckerton Boro	9:1	74.2	143:1	50
Pinelands Junior HS	10:1	84.1	100:1	85.7

Source: School Performance Report

The student teacher ratios are all below the State average of 10.6 except for Mitchell Elementary School. Moving forward, the new regional board of education will need to work with local leadership to understand the needs of each school and parental expectations regarding class sizes. However, there should be no issue regarding pressure to change the established staffing patterns in the short term as the status quo will be maintained in terms of students, staff numbers and assignments. In the long term, staff decisions will be made by the regional board of education based on the enrollments and financial pressures at that time.

K. Impact on Special Learners

1. Introduction

In this section the consultants will examine the educational impact of the proposal on students identified as in need of special programs and services.

2. Students with Disabilities

Each district is providing specialized programs and services for students with disabilities. The classification rate for each district and placement data is provided below. Table 24 indicates that many of the districts have classification rates higher than the State average with Frog Pond being significantly higher in 2019-20. Given the high placement rate at Bass River prior to the sending relationship with Little Egg Harbor, we would expect classification rates in the schools of Little Egg Harbor to increase further. The new PK-12 regional school board should be focused on this issue and whether a robust intervention and support program can reduce the classification rate while students still receive the services and supports that they require.

Table 54
Classification Rate by School

District Name	Classification Rate 2019-20	Classification Rate 2017-18
Eagleswood Twp	18.2	20.3
Little Egg Harbor- Frog Pond Elementary	24	17.3
Little Egg Harbor- Mitchell Elementary	14.4	20.9
Little Egg Harbor Wood ECC	12.2	10.9
Tuckerton Boro	17.6	20.5
Bass River	37.6	35.5
State Average (As of 10/15)	17.01	17.39

Source: School Performance Report for 2019-20; NJDOE Special Education Data

Current Special Education Placements by Category

The following chart indicates the placements by category across the school districts. Unfortunately, data suppression rules to protect student privacy (for example, when small numbers of students are involved) limit the information available. However, it still is clear from the data that the districts are providing a considerable number of specialized programs across many placement categories. They will provide the new regional district with the opportunity to consolidate offerings with the goal of providing higher quality programs at a lower cost.

Table 55
Students with Disabilities by School and Placement (2019-20 School Year)

District Name	Disability Category	Inside Regular Class 80% or More of Day	Inside Regular Class 40-79% of Day	Inside Regular Class For Less Than 40% of Day	Separate School	Residential Facility	Home Bound/Hospital	Correction Facility
Eagleswood	AUT	*	*	0	*	0	0	0
Eagleswood	HI	0	0	*	0	0	0	0
Eagleswood	MD	0	*	0	*	0	0	0
Eagleswood	OHI	*	0	0	*	0	0	0
Eagleswood	SLD	*	*	0	0	0	0	0
Eagleswood	SLI	*	0	0	0	0	0	0
LEH	AUT	11	*	20	*	0	0	0
LEH	EMN	*	0	*	0	0	0	0
LEH	HI	0	0	*	0	0	0	0
LEH	MD	*	0	*	*	0	0	0
LEH	MR	0	*	*	0	0	0	0
LEH	OHI	18	*	14	*	0	0	0
LEH	SLD	13	13	*	0	0	0	0
LEH	SLI	62	22	22	0	0	0	0
LEH	VI	*	0	0	0	0	0	0
Tuckerton	AUT	*	0	*	0	0	0	0
Tuckerton	MD	*	0	*	0	0	0	0
Tuckerton	MR	0	0	*	0	0	0	0
Tuckerton	OHI	*	*	*	0	0	0	0
Tuckerton	OI	0	0	*	0	0	0	0
Tuckerton	SLD	*	0	0	0	0	0	0
Tuckerton	SLI	18	*	*	0	0	0	0
Tuckerton	VI	*	0	0	0	0	0	0
Bass River	AUT	*	0	0	0	0	0	0

Bass River	MR	*	0	0	0	0	0	0
Bass River	OHI	*	*	0	0	0	0	0
Bass River	SLD	*	*	0	0	0	0	0
Bass River	SLI	*	0	0	0	0	0	0

Source: NJDOE 2019 Special Education Data

An overview of each district's programs and services for students with disabilities follows:

Eagleswood: Special education students are served in the regular classroom, resource room, and two students require placements out of district in the Little Egg Harbor School District. The Child Study Team is coordinated by the school Social Worker with evaluations being conducted by contracted consultants. Intervention and referral services are provided through the IRT team led by the Superintendent.

Tuckerton: Special education students are served in the regular classroom and a special self-contained class for multiply disabled students. Three students require placements out of district in the Little Egg Harbor School District. The Child Study Team is coordinated by the Director of Special Services. Many of the Child Study Team members are shared with Little Egg Harbor School District. Intervention and referral services are identified and coordinated through the IRT team which includes the Director of Special Services and Guidance Counsellor.

Little Egg Harbor: Special education students are served in the regular classroom, resource room, and special self-contained classes for multiply disabled students, learning disabled students and behaviorally challenged students. The district has two full Child Study Teams. Intervention and referral services are identified and coordinated through the IRS team.

3. Special Education Efficiencies through Regionalization

The new regionalized school board will have opportunities to become more effective and more efficient in the delivery of special education programs. In terms of serving special populations, a regional structure would provide a substantial opportunity to improve both the breadth and quality of the programs being provided as well as efficiency. For example, the regional district could provide child study team and case management services to the various schools including evaluations that identify a student's educational needs and the development of the individualized education program (IEP). The IEP process requires diagnostic evaluations by an interdisciplinary team including a learning disabilities teacher, a school psychologist and a school social worker. The interdisciplinary process requires student observation, information from the family and classroom teachers, and team testing. The IEP process also requires periodic reviews and evaluations of students previously classified. A regionalized student services unit could provide a number of CST services more efficiently including:

1. Core CST Membership
 - a. Psychological Services
 - b. Learning Disability Teacher Services
 - c. School Social Worker Services
2. Evaluations
 - a. Psychiatric and Neurological Evaluations
 - b. Speech and Language Evaluations
 - c. Occupational and Physical Therapy Evaluations
3. Services
 - a. Physical Therapy Evaluations Services
 - b. Speech Correction Services

In terms of programs, the districts have developed a wide continuum of special education programs and related services to address the needs of students with IEPs. However, shared services lessons from other parts of the State lend support to the proposition that a regional structure could be used to expand programming across the full continuum of services from the least restrictive environment (for example with a collaborative teacher) to the most restrictive environment, for example, special classes for students with autism. Pull out, resource room services, self-contained classes, adapted Physical Education, Art and other special classes can be provided and/or supported through the regional entity. Related services such as Speech, OT, PT, School Based Counseling, Vision, and Hearing also can be more efficiently provided through a regional program. The regional entity also would be able to ensure that preschool programs for students with disabilities (both half-day and full-day) as well as Integrated Preschool Programs are available to deserving students throughout the county.

A tiered system of supports can also be provided more effectively and efficiently, identifying not only struggling students but also students who would benefit from additional instruction in Language Arts or Math. Schools also can ensure that screenings mandated by the new Dyslexia legislation are provided.

4. Socio-economically Disadvantaged Students

Schools with students who are socio-economically disadvantaged will need to target these students for intensive levels of support through an individualized needs-based and evidence-based process as described below. In order to serve at-risk students better, the regional school district will need to focus on providing specialized and targeted educational programs and services including high quality early childhood programs, after school programs, additional support services, and high impact tutoring to better serve the high concentrations of students from disadvantaged families. Individualized intensive tutoring every day is especially important for struggling students as well as initiatives that connect the family to the school including parenting classes, more frequent parent meetings, involving families in homework projects, and enrichment activities.

In developing strategies, it is imperative to understand that the programs to be established must arise from the specific needs of the students and their families as determined by the teachers and administrators in the schools, guided by experts in the field. They cannot be given an “off the

shelf” menu of remedies and expect results. Unfortunately, small school districts often lack the dedicated full-time administrative capacity or programmatic expertise (or see turnover in key personnel) to engage in a deliberative and evidence-based improvement process over time. A regional system would be able to muster the resources to accomplish these tasks and sustain them over time which would increase the chances of successfully implementing the improvement process. In order to serve at-risk students better, the new regional school district also should focus on providing educational programs and services including high quality early childhood programs, after school programs, additional support services, and high impact tutoring to better serve the high concentrations of students from disadvantaged families.

5. English Language Learners

None of the schools have large populations of ELL students but this population is growing and may impact the district in the future. In all of the schools, students with limited English language skills are currently provided with supports through an ESL teacher. For example, in Eagleswood there are three students who are English Language Learners and all three receive specialized support during the school week through an ELL trained teacher. In Little Egg Harbor, support for students who are English Language Learners (approximately 10) is provided through an ELL trained teacher using a pull-out philosophy with a literacy focus.

L. School Size

Both Eagleswood and Tuckerton currently have schools with an enrollment of below 400 students with Frog Pond (LEH) being slightly larger. Research has found that a small school environment is conducive to learning. For example, Lee and Loeb (2000) found that smaller school size positively influenced student achievement. They found that smaller school size will have a positive impact on teacher attitudes and motivations and because of that effect will result in higher student achievement. Loeb believed that students will learn more in small schools since teachers will take personal responsibility for achievement due to higher levels of collective responsibility. This collective responsibility is due to the smaller organizational size facilitating greater personalized social interactions. In small schools, teachers will interact more often with students and know them better and thereby will take personal responsibility for their success.

In terms of middle schools, Mertens et al (2001) found that schools with fewer than 750 students will have better instructional practices, more parent involvement, and more common planning time for teachers all of which are associated with higher student achievement. The Mitchell School (LEH) meets the outer limits of this size range.

Maintaining effective school sizes should be a priority for the new regional board of education. However, schools can be too small. When classes become too small the group dynamics will be increasingly difficult. For example, individual students are more easily able to dominate the group and disrupt learning. The range of ideas may not be as broad, life experiences as great and perspectives as diverse, which may stunt discussion required to get at deeper learning and problem solving. In addition, learning has both social and academic components and having too few students will restrict the ability for friend groups to form and the power of cliques may grow.

A school is too small when it is no longer able to provide a reasonable breadth and depth of courses, enrichment, and curriculars and to provide students with the social and emotional environment brought through a diverse set of classmates. For example, teachers in larger districts have more colleagues on which to draw for advice and discussion, interactions that arguably lead to improved effectiveness.

Eagleswood, although undoubtedly providing a quality education to its students, may need to reflect on what will happen educationally if class sizes continue to drop and whether it will be able to expose its students to the breadth and depth of programs and services required for them to enter middle school with the knowledge and skills necessary to succeed. Being part of a regional district will provide options for ensuring a robust classroom environment and PLCs into the future through such things as a limited intra-district choice program.

M. School Transitions

Transitions from one school to another often pose challenges for students and families both academically and socially. The new regional relationship will not add any new transitions for students from any of the impacted schools who will continue to have the same number of transitions as they currently have, one transition in Eagleswood and Tuckerton and two in Little Egg Harbor, prior to the transition to middle school in PRHS.

With the exception of Little Egg Harbor, this number of transitions is consistent with the experience in most parts of the country, with students making two transitions, elementary to middle and middle to high school. These transitions are important since student achievement often lags the year after the transition to a new school. For example, research suggests that after the transition to high school, students' grade point averages and attendance often decline. (Barone et al., 1991; Reyes et al, 1994).

Alspaugh (1998) found that students experiencing a double transition (where the student moves from elementary to middle and then from middle to high school) experienced a greater achievement loss and higher dropout rates than did a single transition (from a K-8 school to high school).

Student achievement issues resulting from transitions can be attributed to lower levels of engagement which interfere with social networks, self-confidence and support systems (Barone et al, 1991; Hertzog et al, 1996). "New high school students find themselves in a larger, less personal and more competitive setting. Grades become more important than relationships; teachers and peers become more diverse; and curricular and extracurricular activities become more demanding" (Feldlaufer et al, 1988). The research suggests that transitional programs that include counseling, school visits, and special summer courses can be used to help students adjust to the new school environment.

The sending districts are actively focused on easing the impact of the transition from elementary to middle school and are providing the following supports:

Tuckerton: The school engages with the Junior High School in a strong articulation program to transition 6th graders to 7th grade at Pinelands Regional High School District. For example, teachers from both schools meet to discuss curriculum issues during the school year and teachers and student groups from the junior high school meet with 6th graders to ease the transition.

Eagleswood: The school engages with the Junior High School in a strong articulation program to transition 6th graders to 7th grade at Pinelands Regional High School District. For example, teachers from both schools meet to discuss curriculum issues during the school year and teachers and student groups from the junior high school meet with 6th graders to ease the transition.

Little Egg: The school engages with the Junior High School in a strong articulation program to transition 6th graders to 7th grade at Pinelands Regional School District. For example, teachers from both schools meet to discuss curriculum issues during the school year and teachers and student groups from the junior high school meet with 6th graders to ease the transition.

We should note that Pinelands Regional already is implementing some best practices in this area. 7th and 8th grade students who attend the same school together in middle school as they will at the high school level may see positive student achievement impacts. Research indicates that middle grade students in high school earned better grades if they attended the same high school as their middle grade classmates. (Schiller, 1999). This is attributed to a sense of place and belonging where students can increase self-esteem, participation and reduce anonymity. Increased collaboration across grade levels of students and teachers also will lead to this sense of belonging. In this way, the current grade configuration at Pinelands Regional High School, where 6th graders from the sending districts attend middle school together (Grades 7-8) at PRJHS and then move together to high school (grades 9-12) can be considered a best practice. The new school board should bear in mind best practices regarding student transitions as it looks at the PK-12 grade continuum.

Finally, PRHS also has a strong IEP transition program for special education students. The sending district CST will craft a 7th grade IEP which then will be reviewed and implemented by the 7th grade CST.

The regional school district should continue to provide this level of support in order to lessen the impact of the transitions.

N. Parent and Community Involvement

Schools are most effective when they communicate with and engage families and the school community in a meaningful manner. The schools involved in this study have demonstrated their commitment to parent and community involvement in a number of ways as reflected below:

Tuckerton: The school offers an aftercare program to support working parents with childcare needs as well as a Breakfast Club before school. The elementary school also has a Parent Academy, PTA, Parent Portal, and active Volunteer Program to engage parents and the wider school community.

Eagleswood: The school PTA provides extracurricular activities and events for students. Partnerships exist with local businesses such as the Tuckerton Seaport to teach students about their community. Parents have access to a school parent portal which allows them to view student grades and to communicate with teachers. Parents also are asked to use the website as a valuable communication tool to keep informed about the school. The school also provides a fee-based afterschool program to accommodate childcare needs of parents.

LEH Frog Pond: Parent and community involvement is provided through a Parent Resource Center, PTO, T.A.S.K., a volunteer program and a mentor program. The school also has a Lunch Buddy program where families can come to school and have lunch with their child.

LEH Mitchell: The PTO provides events for families and assemblies for students. The Parent Portal provides parents with access to their child's academic information. Parents also are welcome to visit their child during lunch, classroom time to assist or read and volunteer at events. The school has a number of community partnerships including local businesses, municipal offices, libraries, Tuckerton Seaport, and the Count Basie Theater.

LEH Wood: Parent and family participation is strongly encouraged through sharing opportunities in the classroom. Parents also can participate in the PTO. Seniors in the community are invited to participate in the Adopt a Senior program. Before and after care is available to families and is run by the Community School, which provides tuition support.

O. Final Education Considerations

The schools involved in this study have many things of which they should be proud. Our review of the schools has revealed that all of the schools have put in place the mandated curriculum standards as well as aligned programs and instruction. The schools have made significant investments in professional development, enrichment, co-curricular activities and technology to serve their students and families. The issue that faces the families in Eagleswood, Tuckerton, Bass River and Little Egg Harbor is the need to further expand educational opportunity and student potential through regionalization. Schools must be able to provide every child with the opportunity to discover his or her talents and interests and then prepare each academically to succeed in those aspirations. However, the expectations required for success will now be established in a global marketplace far beyond the borders of Ocean and Burlington Counties or even the State of New Jersey. The question is whether regionalization will better allow the communities to provide this level of educational opportunity? We believe that the answer to this question is yes.

Research Questions

In order to determine the feasibility of a new structure we posed the following research questions at the beginning of the chapter:

1. Will all students in all communities have the opportunity to receive a high quality education through regionalization?

We believe that students in all of the schools will have the opportunity to receive a higher quality education in the event that regionalization is approved by the voters and implemented. We believe that a new All Purpose Regional District will present distinct advantages for students and is best capable of accomplishing certain critical education goals that are research based. For example, there is a substantial body of research on the characteristics of schools that work which can be summarized as follows:

- A challenging curriculum aligned to the New Jersey Learning Standards;
- A positive school culture where all students matter and can achieve at high levels;
- Instructional practices that engage all students;
- High quality, data infused professional development where teachers work across grades and subjects in PLCs;
- Parental support;
- Use of technology for learning;
- Effective school leaders;
- Strong student support services for special populations.

(See among others, research by the Southern Regional Educational Board (SREB) which has identified the characteristics of middle schools that work which is set forth on their website (<https://www.sreb.org/publications-3>))

We have set forth in detail how a new regional district will be better situated to put in place those characteristics of successful schools and improve educational outcomes for the communities involved.

2. Will regionalization present challenges for certain communities or special student populations?

We believe that there will be substantial opportunity for the improvement of programs and services for special populations as greater capacity and expertise is developed at the central office level. For example, the new regional school board will have opportunities to become more effective and more efficient in the delivery of special education programs. It will be able to provide child study team and case management services to all constituent schools (including evaluations that identify a student's educational needs and the development of the individualized education program). Similar opportunities to expand services to at-risk populations, for example, students who are chronically absent, also will benefit from greater capacity and expertise at the regional level.

3. Will regionalization present opportunities for educational improvement?

Yes, there will be many opportunities for educational improvement presented by the implementation of the new configuration. For example, a shared curriculum development and implementation office would provide additional resources to each school to provide strong learning connections across the schools and grade levels. The effectiveness of the curriculum implementation function will be improved through data robust collection and analysis at the central office, school and PLC level.

In addition, a regionalized human capital and professional development office could also assist schools in recruiting and inducting teachers and in developing and delivering high quality, rigorous and effective professional development.

A PK-12 regional school district could also provide additional support to schools in the area of student and staff safety.

4. What educational issues need to be taken into consideration during the transition to the new regional district?

We have not identified any obstacles to regionalization arising from the area of educational programs and services. We recommend that during the initial five-year period all students and staff remain in their current locations until the new school board has conducted a needs assessment and engaged the various communities in a discussion regarding educational priorities and fiscal conditions. A deliberative approach will ensure that there is no disruption in the educational program moving forward. We do envision, however, that the administration of the regional district will begin to provide expanded services and programs in the areas of professional development, student support and other areas in the short term which will bring both educational improvements and efficiency. We also foresee the consolidation of the central office functions of the various

school districts in order to achieve efficiencies which will allow the new school district to make additional investments in the classroom.

It will be exceptionally important for the new regional board of education to maintain and foster parental and community involvement in education from the child level, to the classroom level, to the school level, to the district level. Often, as parents and community leaders see the locus of control over schools becoming more distant, they disengage and often become frustrated with being able to influence decisions that impact their child, community, or property tax bill. Needless to say, community relations need to be a high priority for the new board in terms of both providing information to families and the public but in receiving information as well. Identifying multiple strategies and means as possible for transmitting messages is also important and should be done as frequently as possible. The new board should be highly visible in the communities and meet in the schools as much as possible, perhaps rotating meetings amongst the various school buildings in the region. Board members should invite key communicators in each community and community groups to the meetings to hear and be heard.

As to the participation of Tuckerton in the school choice program, given the small number of openings each school year per participating school, continued participation in the program or discontinuation in the program will not have a measurable impact on education in any of the districts. The financial impact will need to be considered.

In sum, we recommend that the constituent districts of the Pinelands Regional High School District form into a new All Purpose (PK-12) regional school district. Our analysis of the other regional configurations is set forth in Chapter Five below.

V. Educational Impact of Alternative Regionalization Scenarios

This study examines the feasibility of the regionalization of the constituent districts of the Pinelands Regional High School District into a new PK-12 school district using five alternative scenarios as the basis for the analysis:

1. Status quo;
2. Eagleswood, Tuckerton, Little Egg Harbor and Bass River form a PK-12 All Purpose Regional;
3. Tuckerton, Little Egg Harbor and Bass River form a PK-12 All Purpose Regional and Eagleswood enters into a new sending-receiving relationship with the PK-12 for grades 7-12;
4. Eagleswood, Little Egg Harbor and Bass River form a PK-12 All Purpose Regional and Tuckerton enters into a new sending-receiving relationship with the PK-12 for grades 7-12; and
5. Little Egg Harbor and Bass River form a PK-12 All Purpose Regional and Tuckerton and Eagleswood enter into a new sending-receiving relationship with the PK-12 for grades 7-12.

Based on the analysis in this study, we have recommended that the constituent districts of the Pinelands Regional High School District form a new All Purpose (PK-12 Regional) school district and that this would be preferable to the status quo. We will next examine whether regionalization of only some of the constituent districts is also preferable to the status quo.

The alternative scenario where only Little Egg Harbor and Bass River form the new regional (without Eagleswood and Tuckerton) provides little change from the status quo in terms of educational programs and services in the PK-8 levels given that Bass River currently sends all of its students to Little Egg Harbor. However, combining with the grade 7-12 high school district to form a PK-12 regional will provide opportunities for improving the quality and efficiency of curriculum development and implementation, instructional support, professional development, teacher recruitment and induction, programs and services for special populations, supporting student attendance, and student safety. Articulation of the curriculum across grade levels and the transition from elementary to middle school also can be made easier through a PK-12 consolidation.

We also note that Bass River currently is a non-operating district and as such may be subject to forced consolidation with its receiving district. Non-operating school districts do not operate any school facilities and all students attend school in other districts as part of sending-receiving relationships. N.J.S.A. 18A:8-44 requires the elimination of non-operating school districts through merger with the receiving district. Pursuant to this statutory authority, in 2009 the NJDOE through its county offices, mandated the forced consolidation of 13 non-operating districts. No forced consolidations have been mandated since that date and it is unclear to what extent this law can or will be enforced in the future. Regardless, it may be beneficial for Bass River voluntarily to enter into a regional relationship on its own terms rather than be forced to do so at some point in the future.

In the scenarios involving, alternatively, Eagleswood and Tuckerton joining the new regional, the consolidation of a new PK-6 district with Little Egg Harbor and Bass River along with consolidation with the middle and high school district will present distinct educational advantages for all students and districts which have been outlined above.

We have not identified any educational obstacles to regionalization related to educational programs and services in regards to any of the alternative scenarios. We note, however, that the smaller sized regional districts may not have the budget to develop the capacity to deliver the anticipated full range of expertise and supports in the areas described above and therefore may be less effective in doing so. These goals also require a strong focus on finding, hiring and deploying talent across the organization. This will require an organizational focus that is more easily established in a larger district. We are especially concerned with developing a curricular vision and the capacity of the central office curriculum unit to drive higher student performance expectations across the new district, if it is limited only to Little Egg Harbor and Bass River.

In summary, we believe that all of the above regional configuration scenarios present distinct advantages educationally and are preferable to the status quo.

VI. Governance

A prime component of a successful school district is governance. The governance of the newly created regional school district will be dictated by statute.

N.J.S.A 18A:13-8 provides that the “board of education of a regional district shall consist of nine members unless it consists of more than nine constituent districts, in which case the membership shall be the same as the number of constituent districts, plus one. If there are nine or less constituent districts, the members of the board of education of the regional district shall be apportioned by the executive county superintendent or executive county superintendents of the county or counties in which the constituent districts are situate, among said districts as nearly as may be according to the number of their inhabitants except that each constituent district shall have at least one member.” Population is based on the decennial United States Census.

The goal of the statute is to allocate the members as nearly as possible to the respective populations in those municipalities. A number of methods can be used to allocate the membership of the board.

The Intuitive Method or strict population method uses a simple calculation whereby the population of each individual municipality is divided by the total regional district population resulting in a percentage for each municipality which totals 100%. This percentage represents the average number of persons for each board seat or the ideal size. Then each municipality's population is divided by the ideal size to determine the number of members to be allocated to that municipality. The problem with this allocation method is that significant rounding off is necessary given that the quotient will be a whole number plus a remainder and often the allocation of a particular board seat will be dependent on how that fractional entitlement is dealt with through rounding.

An alternative method, the Equal Proportions method, has been used by the NJDOE (although not specified by regulation) to apportion membership on a regional board as it is seen as producing the smallest relative differences in population per board member of all of the possible allocation methods. It also has been used by Congress to apportion house seats and has been adopted by the New Jersey Legislature to apportion legislative districts. Under the Equal Proportions Method, a "priority list" of claims to the seat is developed to determine the allocation of the "remaining" seats after each constituent municipality is allocated its mandatory minimum of one seat. Here, with four municipalities and nine seats, there are five remaining seats to be allocated. The priority list is developed by using multipliers for each seat (developed by reference to the geometric mean or the reciprocal of the rounding points) multiplied by each municipality's population. The resulting numbers can be ranked in a priority list for assigning seats in descending order of priority. This complicated formula can be simplified in application by using the table of multipliers established below for the nine seats.

Table 56
Multipliers for Determining Priority Values for Apportioning
the Members by the Equal Proportions Method

Seat Assignment	Multiplier
1-4	One for each municipality per statute
5	0.70710678
6	0.40824829
7	0.28867513
8	0.22360680
9	0.18257419

For an excellent description of the use of this methodology see Board of Education Rancocas Valley Regional High School District, Burlington County v. New Jersey State Board of Education, et al., 364 N.J. Super. 623 (App Div. 2003).

In the Table below we have provided the 2010 Census population for each community along with the resulting board membership calculated through both of the above allocation methods.

Table 57
2010 Census Population For Each Community and Resulting Board Membership

School	Population 2010 Census	% of Total New Regional	Number of Board Members in New Regional Intuitive Method	Number of Board Members in New Regional Equal Proportions Method
Bass River	1,443	5.45	1	1
Eagleswood	1,603	6.06	1	1
Little Egg Harbor	20,065	75.84	6	6
Tuckerton Boro	3,347	12.65	1	1
Total	26,458	100	9	9

As can be seen in the above table, due to the large difference between the population of Little Egg Harbor and the other districts, there is no difference in the allocation of members through the use of either methodology. It should be noted, however, that the above information is only intended as a guide to the allocation methods and the actual allocations that will be computed by the Executive County Superintendent may differ either due to changes in the census data or the allocation methodology being used. Legislation currently pending action by the Governor may also impact the selection of board members if approved.

VII. Financial Impact

There is a push for more efficient use of public funds in New Jersey's educational system. Though it would be helpful only to think in terms of the efficiency of the total monies spent to educate the PK-12 population, that concept does not work in a system controlled by individual boards of education. Since any change will involve a vote of the residents in each community, the financial efficiency must focus on changes in tax levies at the local community level.

Education in Pinelands Regional involves the four municipalities of Bass River, Eagleswood, Little Egg Harbor, and Tuckerton. Prior to March 2020, all these municipalities operated independent PK-6 school districts and participated in Pinelands Regional to educate students in grades 7 thru 12. In March 2020, the Bass River Board of Education entered into a sending-receiving relationship with Little Egg Harbor School District to educate its students in grades PK thru 6, but continues to participate in Pinelands Regional to service students in grades 7 thru 12. Although the study period predates this new arrangement, the consultants comment on impact of the regional on Bass River.

The issue of the distribution of the tax levy in New Jersey regional school districts is highlighted in the 2004 decision of the New Jersey Supreme Court regarding the Borough of North Haledon's attempts to withdraw from the Passaic County Manchester Regional High School District and has added to this discussion. *IMO the Petition for Authorization To Conduct A Referendum on the Withdrawal of North Haledon School District from the Passaic County Manchester Regional High School District*, 181 N.J. 161, 186 (2004). Therefore, several constituent districts throughout New Jersey are refocusing on possible alternative configurations to the all- and limited-purpose regional districts to which they send students.

As requested, the analysis below studies the financial impact that would result from continuing the school districts as they presently exist (the "status quo" scenario) compared to four alternative configurations:

1. Dissolution of the existing status quo configuration and create an all-purpose PK -12 regional school district with the constituent communities of Bass River, Eagleswood, Little Egg Harbor, and Tuckerton.
2. Dissolution of the existing status quo configuration and create an all-purpose PK -12 regional school district with all communities except for Eagleswood.
3. Dissolution of the existing status quo configuration and create an all-purpose PK -12 regional school district with all communities except for Tuckerton.
4. Dissolution of the existing status quo configuration and create an all-purpose PK -12 regional school district with Bass River and Little Egg Harbor. Eagleswood and Tuckerton continue their respective PK thru 6 school districts and send their 7 thru 12 grade students to the new regional through a sending-receiving relationship.

The financial impact has been calculated in "2020 dollars" to eliminate the variable of inflation and the time value of money. The results are expressed in terms of average property tax levies and average equalized tax rates, and any changes therein. The results are calculated assuming full implementation at the beginning of the 2020-21 school year. Though a phased

approach is recommended given the various managerial decisions necessary for unification. This study does not utilize a phase-out period to calculate the financial impact. This is done to reflect the full financial impact, over the five-year and ten-year periods. This offers better information for decision-making because it reflects the full long-term impact.

In developing this analysis, the following activities were completed:

- Review of the Comprehensive Annual Financial Report, which includes the Independent Auditor's Report on the general purpose financial Statements of each district for the year ending June 30, 2019 and June 30, 2020.
- Review of user-friendly budgets for the 2018-19, 2019-20, and 2020-21 school years.
- Review of the historical enrollment data and projected enrollment data for each of the five school districts.
- Interviews and written communications with the business administrators to acquire relevant data concerning the proposed alternatives, and, where appropriate, to review the processes being used.
- Review of collective bargaining agreements for each bargaining unit in each district.
- Utilization of various websites to gather data related to State aid, equalized property values, educational spending, abstracts of ratables, Public Employment Relations Commission (PERC) and other relevant data for each of the districts, as set forth in various Internet databases maintained by the State of New Jersey.
- Application of certified tuition rates for sending-receiving relationships.
- Gather individual scattergrams for each district and consolidated them into a unified scattergram.
- Assessment of the transportation contracts in each district to determine method of providing services, efficiencies, and alternative structures.
- Examination of health benefit premiums and scattergrams to determine existing costs and opportunities for cost savings.
- Review of Long-Range Facility Plans uncompleted projects.
- Appraisal of Comprehensive Maintenance Plans and Form M-1 to obtain building replacement costs.
- Appraisal of fixed asset inventories to establish asset values.

A. Methodology

The starting point for analyzing the financial impact was modeling of the existing pattern of revenues and expenditures for each of the school districts based upon the existing level of educational services being provided in the districts during the 2018-19 and 2019-20 school years. Additionally, the model was based upon the most recent audited revenue and expenditure data. To estimate the revenues, expenditures, and tax levies for both the present organizational structure and the alternative scenarios, the model is based on the actual enrollments for the most recent six years and the projected enrollment in the districts for each of the five years from 2020-21 to 2024-25 and the next five years from 2025-26 to 2029-30. The model considers fixed costs, such as utilities, administrative salaries, and interest on bonds, as well as those that vary with enrollment, like classroom teachers' salaries and instructional materials.

State aid provides some funding for the cost of education in New Jersey. Categorical aid is available for certain types of expenditures, such as transportation and special education costs regardless of income or property wealth. Non-categorical aid, on the other hand, is driven by the district's wealth as determined by equalized property value and/or household income.

New Jersey has established the School Funding Reform Act ("SFRA"), which went into effect in 2008, for calculating State aid. The formula has built in adjusters, for the first year, to keep the additional State aid for any district between 2% and 20% of the prior year. Subsequent years have again used prior year's State aid as a prime determinant for the current year. Therefore, the new formula is not being fully implemented at this time. It is unclear whether the State can afford to fund, on a continuing basis, the new formula at the indicated level. Nevertheless, the impact of the State aid under the new formula needs to be addressed. Given that future State aid for education will be funded at a level yet to be determined by Trenton, and that the allocation among the various school districts is subject to annual determination by the State's Legislature, the consultants have assumed that ongoing State aid will approximate the amount received in the 2019-20 school year.

When districts are being unified, the consultants have assumed that the State aid will be the sum of the underlying districts before unification. As everyone involved in education is aware, even with the revised State aid formula any assumptions about future State aid involve a high level of uncertainty. Given the uncertainties as to future State aid identified above, the consultants believe that there is no better predictor of future State aid than the most recently awarded amount. However, the State aid section does provide potential State aid changes that might impact the new configuration.

Teachers' salary expenditures are based on the number of certificated staff that existed in the 2019-20 school year. Any projected increase or decrease in certificated staff will be based on the approximate median staff salary, which reflects a long-term average cost rather than the specific salary of a new hire or a departing staff member. Possible changes in educational approach or philosophy are not reflected in the analysis, as they are independent of the various configurations being considered.

Tax levies and rates were estimated for each district. The average tax levies and average tax rates over the five-year and ten-year periods were calculated for each scenario for each community. The relative financial impact was obtained by comparing each community's average tax levy and rate, for each alternative scenario, to the average tax levy and rate estimated for the status quo scenario. These levies and rates are calculated solely for the purpose of comparing the scenarios and are not intended to reflect future tax levies and rates, as future tax levies will not be in 2020 dollars.

The consultants reference legislation passed by both houses of the State legislature and now pending action by the Governor that would authorize changes to the regionalization process that would have an impact on various aspects on the reconfigurations studied. For example, the legislation would double the phase-out period for adjustment aid. It also provides for a transitional allocation method if the traditional equalized valuation and enrollment allocations do not offer shared tax savings.

B. Key Assumptions

The analysis of the financial impact relied on a comprehensive set of assumptions. Among the more significant of these assumptions are the following:

- Each community's tax levy and rate were estimated for purposes of comparing alternative configurations only and not to approximate the actual future tax levy and rate.
- Estimates of revenues, expenses, tax levies, and tax rates were expressed in “2020 real dollar” terms. This assumption facilitates comparison of the alternatives.
- Estimates of future enrollment were prepared using the Cohort-Survival Ratio method. This assumes that the ratios for each community, including the underlying ratios that impact sixth grade moving to seventh, and eight grade into ninth grade, will continue into the future.
- State aid for each district, before and after reconfiguration, will approximate the rate of funding that existed, or would have existed, in the districts in the 2019-20 school year. Any deviation from this assumption is clarified below.
- State aid for existing debt service will continue at the 2019-20 percentage.
- Educational programs were assumed to be equivalent to those that have existed in each constituent districts during the 2019-20 school year.

- Instruction in the districts after reconfiguration was assumed to involve approximately the same number of certificated staff per pupil as in the respective constituent districts during the 2019-20 school year. Any projected increase or decrease in certificated staff will be based on the approximate median staff salary, which reflects a long-term average cost rather than the specific salary of a new hire or a departing staff member.
- The present method of apportioning the current expenses of regional school district, based on allocated equalized property value and/or enrollments, is used to allocate the regional district tax levy from an existing regional district to the appropriate constituent districts. For the newly formed regional district(s), tax levy allocations will consider equalized values, enrollments, and the combination of the two.
- Equalized property valuations are projected using five years of historical data and projected for ten years using a regression analysis.
- Tuition cost when it pertains to an alternative scenario uses the actual certified cost per pupil with tuition payments to the respective district based upon the enrollment numbers projected.
- Prior years' surplus is not used, nor is any additional surplus generated in any year.
- New conditions, such as authorized bonds that will have no impact in the comparison of alternatives, may not have been included in the projected tax levies and tax rates.
- The present organizational structure and alternative configurations were calculated as if fully implemented at the beginning of the 2020-21 school year.
- Programs that have not yet been implemented, but might have an impact on the regional allocation, have not been reflected in this study.
- All schools will remain operational until the new Board of Education can study the best way to proceed.
- Current collective bargaining agreements will remain in force until a unified all-purpose regional agreement can be negotiated.

C. Bass River Restructuring

Subsequent to the study period of 2019-20, Bass River entered into a sending-receiving relationship with Little Egg Harbor to provide educational services to its PK-6 grade students thereby rendering it a non-operational district. Faced with declining enrollment, loss of State aid, diminishing reserves and fund balances, on March 25, 2020 the Bass River Board of Education voted to send its students to Little Egg Harbor effective July 1, 2020 beginning with the 2020-21 school year.

A full analysis of the savings or costs associated with the sending-receiving relationship cannot be ascertained until the completion of the 2020-21 audit. Nonetheless, the consultants considered the impact of the reduced tax levy in the 2020-21 district budget, and its potential impact on the studied period.

The tax levy adopted in the 2020-21 budget totaled \$1,156,885, a reduction of \$408,295 from the 2019-20 school year. Although less than the \$653,448 projected in the 2020 Feasibility Study – likely because of increase transportation and unemployment expenses, it is a significant reduction of 26%. How does that reduction impact the current analysis?

This analysis considers actual expenditures and therefore the actual tax levy needed to fund those expenditures projected over the five- and ten-year periods. Since school districts cannot incur a budget deficit, the projected tax levy is expected to be below the budgeted levy. Furthermore, this study includes the tax levy associated with the limited-purpose regional with Pinelands. When considering the full range of educational services across grades PK-12, the current tax levy reduction from 2019-20 to 2020-21 has a minor impact in lowering the tax levy below the levels identified in this analysis. However, Bass River would still experience further levy reductions although not as high as those reported below.

D. Results of the Analysis

1. Proposed Creation of an All-Purpose PK-12 Regional District

Under the proposed scenario, the communities would pursue the creation of a new all-purpose PK-12 regional school district consisting of each of the existing school districts. This model would require the dissolution of the existing limited-purpose regional school district prior to the creation of the new all-purpose regional district, for the financial reasons outlined further below. All the students currently educated in Bass River, Eagleswood, Little Egg Harbor, Pinelands Regional, and Tuckerton would now be educated in one unified regional school district servicing students from pre-kindergarten through twelfth grade.

It is imperative to understand that, based upon current law, such a regional district can only be created with the approval of a majority of the voters in each of the constituent communities by way of referendum held to consider this specific issue. This referendum also must specify the proposed tax levy allocation for the new regional district. Thus, short of state intervention, the consultants assumed that a projection of savings (or, at the very least, a break-even projection) in each municipality is desirable for the formation of a new PK-12 regional district servicing the four communities. Therefore, in analyzing the financial impact of this configuration, the consultants attempted to configure the new tax levy allocation to provide savings to each community.

Specifically, *N.J.S.A 18A:13-34* States that, *if the boards of education of two or more local districts, or the board of education of a consolidated district, or of a district comprising two or more municipalities, and the commissioner or his representative, after consultation, study and investigation, shall determine, that it is advisable for such districts to join and create, or for such district to become*

(a) an all-purpose regional school district for all the school purposes of such districts or district, or

(b) a limited purpose regional school district to provide and operate, in the territory comprised within such local districts or district, one or more of the following: elementary schools, junior high schools, high schools, vocational schools, special schools, health facilities or particular educational services or facilities, that board or boards shall by resolution frame and adopt a proposal to that effect stating also the manner in which the amounts to be raised for annual or special appropriations for such proposed regional school district, including the amounts to be raised for interest upon, and the redemption of bonds payable by the regional district, shall be apportioned upon the basis of:

a. the portion of each municipality's equalized valuation allocated to the regional district, calculated as described in the definition of equalized valuation in section 3 of P.L.1990, c.52 (C.18A:7D-3);

b. the proportional number of pupils enrolled from each municipality on the 15th day of October of the prebudget year in the same manner as would apply if each municipality comprised separate constituent school districts; or

c. any combination of apportionment based upon equalized valuations pursuant to subsection a. of this section or pupil enrollments pursuant to subsection b. of this section, and each such board shall submit on the same day in each municipality in its district at a special election or at the general election the question whether or not the proposal shall be approved, briefly describing the contents of the resolution and stating the date of its adoption and they may submit also, at the special election, as part of such proposal, any other provisions which may be submitted, at such a special election, under the provisions of this chapter but no such special election

shall be held on any day before April 15 or after December 1 of any calendar year. Except as otherwise provided herein, the special election shall be conducted in accordance with the provisions of P.L.1995, c.278 (C.19:60-1 et al.).

In all the allocation tables for each scenario, the average tax levy over the five- and ten-year projection, by community, for the total PK-12 costs of education is reflected in thousands of dollars. These comparisons for the alternative configurations show the average tax levy and the increase/savings or decrease/loss in the average tax levy over the five- and ten-year projection. The rate and rate change represent the tax rate based on \$100 of equalized property valuations. Additionally, for each community identified in the allocation tables, the tax levy and the savings or loss is expressed in 2020 constant dollars.

Although the study includes a five- and ten- year projection as requested, longer, ten-year projections offer significantly more speculative data from an enrollment, equalized valuation, and financial perspective. The five-year period offers better reliability for decision making purposes.

Since there are multiple ways of allocating the tax levy in a new regional district, three tables illustrate three alternative allocation methods (1) 100% Equalized Property Value (Table 59), (2) 50% Equalized Property Value & 50% Pupil Enrollment (Table 60), and (3) 100% Pupil Enrollment (Table 61). The status quo scenario represents the tax levy expected under the current school districts' configurations.

Although the tables in this section provide the results under each configuration for each community, Table 58 summarizes the results of the three configurations for the proposed unified regional district over the five- and ten-year periods.

Table 58
Summary of Tax Impact for All-Purpose Regional District
Compared to the Status Quo

Unified All-Purpose Regional - Four (4) Communities									
		5 Year				10 Year			
Equalized Value	Enrollment	Tax Inc.	Tax Save	Total Inc. Tax Levy	Inc. % of Aid	Tax Inc.	Tax Save	Total Inc. Tax Levy	Inc. % of Aid
100.0%	0.0%	0	4	\$ -	0.0%	0	4	\$ -	0.0%
50.0%	50.0%	1	3	\$ 70	0.3%	0	4	\$ -	0.0%
0.0%	100.0%	1	3	\$ 246	0.9%	0	4	\$ -	0.0%

Using full equalized valuation results in each community sharing in the cost savings associated with the new regional. As the proportion shifts to 100% enrollment, Tuckerton shifts from a cost savings to paying an increased levy when compared to the status quo scenario. The increase in levy increments from \$70,000 under the 50% equalized value/50% enrollment allocation to \$246,000 under the 100% enrollment allocation.

Under the ten-year period no community would experience higher tax levy under any allocation. However, as the allocation shifts to 100% enrollment, three communities shed savings to Bass River. For example, the Little Egg Harbor savings drop from \$324,000 under the 100% equalized valuation configuration to \$79,000 under the 100% enrollment configuration. Conversely, Bass River's savings increase from \$393,000 to \$871,000.

For each community identified in Table 59, the tax levy and the savings or loss is expressed in 2020 constant dollars. The average tax levy over the five- and ten-year projection, by community, for the total PK-12 costs of education is reflected in thousands of dollars. The rates are expressed in dollars per \$100 of equalized property valuation.

The information in Tables 59-61 summarizes the findings of the analysis for the unified district. It is based on the enrollment tables shown previously using the cohort-survival method of projecting future enrollments. As noted above, for revenues and expenditures, the model assumes the continuance of the existing level of educational services provided in each of the school districts in the 2019-20 school year. The projected enrollment in each district for each of the ten years from 2020-21 to 2029-30 was used to estimate the revenues, expenditures, tax rates, and tax levies for each of the five-year and ten-year periods, under both the present organizational structure and alternative scenarios. The table expresses estimated tax levy savings as positive amounts and estimated additional tax levies as negative amounts.

Recommended Allocation Method: 100% Equalized Valuation

For this scenario, in which all the constituent communities involved in the Pinelands limited-purpose regional unify to form a new PK-12 all-purpose regional, the recommended allocation method is using 100% equalized valuation. As demonstrated in the tables in this section, all constituent communities would see a reduction in tax levy under this allocation method.

To better understand the findings, we will use the impact on Tuckerton as an example. Given the assumptions as stated above, Table 59 shows Tuckerton with a five-year status quo tax levy of \$5,315,000 (illustrated in 1,000's in the table as \$5,315), with an equalized tax rate of \$1.158 per \$100 of equalized property value. Using 100% equalized value to allocate the new tax levy needed to operate the unified district, Tuckerton's proportional tax levy and corresponding tax rate would be \$5,209,000 and \$1.135, respectively. The new rate represents a reduction in tax levy and rate of \$106,000 and \$0.023, respectively. The \$106,000 represents an average annual savings over the five-year period.

The ten-year time horizon shows Tuckerton's annual reduction in tax levy of \$178,000 from \$5,203,000 for the status quo to \$5,025,000 under the unified PK-12 model with a corresponding change to the tax rate.

Table 59
Summary Of Tax Impact Compared With Status Quo
Using 100% Equalized Valuation

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$2,797	\$1,224	\$4,092	\$2,618	\$1,474
Eagleswood	Rate	\$1.632	\$1.135	\$0.497	\$1.567	\$1.003	\$0.565
Community:	Tax Levy	\$30,539	\$30,086	\$453	\$29,524	\$29,200	\$324
Little Egg Harbor	Rate	\$1.152	\$1.135	\$0.017	\$1.014	\$1.003	\$0.011
Community:	Tax Levy	\$5,315	\$5,209	\$106	\$5,203	\$5,025	\$178
Tuckerton	Rate	\$1.158	\$1.135	\$0.023	\$1.038	\$1.003	\$0.036
Community:	Tax Levy	\$2,604	\$2,019	\$585	\$2,213	\$1,820	\$393
Bass River	Rate	\$1.464	\$1.135	\$0.329	\$1.219	\$1.003	\$0.216

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

Alternative Tax Allocations Methods

As noted, the current statute provides for an allocation based on equalized property values, enrollment, or any combination of the two. To identify the most advantageous allocation of savings generated from unification, the study distributes the savings using 100% equalized property value, 50% property value & 50% enrollment, and 100% enrollment to maximize the tax savings across all communities in the five- and ten-year timeframes.

The consultants analyzed various percentages between equalized value and enrollment to optimize the saving distribution that may have the greatest possibility of voter approval. However, increasing the percentage of enrollment reduces the number of districts with a tax levy savings in the five-year timeframe. Since each community must vote yes for the regional to be formed, having more communities experience some savings is generally preferable.

As is clear from Tables 60 and 61, different levels of savings occur as the allocation percentage is changed. The consultants explored various alternative allocation percentages combining enrollment and equalized value to distribute the savings to ensure each community received some share and thereby would experience a reduction in local tax levy. From that perspective, Table 59 illustrates the best of these combinations since it has the most communities with a decrease in levy. Tables 60 and 61 show two possible allocations to demonstrate the impact of weighting the allocation toward enrollment.

Table 60 uses a combination of 50% equalized value and 50% enrollment to allocate the regional tax levy across all constituent communities. By decreasing the equalized value percentage from 100% to 50%, the savings shift from Little Egg Harbor and Tuckerton to Eagleswood and Bass River, causing an increased tax levy for Tuckerton of \$70,000. For example, Little Egg Harbor tax savings is \$453,000 with 100% equalized value and \$315,000 with a 50%/50% split, while Eagleswood sees additional savings from \$1,224,000 to \$1,373,000 in the five-year period.

Table 60
Summary Of Tax Impact Compared With Status Quo
50% Equalized Valuation – 50% Enrollment

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$2,648	\$1,373	\$4,092	\$2,689	\$1,403
Eagleswood	Rate	\$1.632	\$1.074	\$0.557	\$1.567	\$1.030	\$0.537
Community:	Tax Levy	\$30,539	\$30,224	\$315	\$29,524	\$29,322	\$202
Little Egg Harbor	Rate	\$1.152	\$1.140	\$0.012	\$1.014	\$1.007	\$0.007
Community:	Tax Levy	\$5,315	\$5,385	-\$70	\$5,203	\$5,070	\$133
Tuckerton	Rate	\$1.158	\$1.173	-\$0.015	\$1.038	\$1.012	\$0.027
Community:	Tax Levy	\$2,604	\$1,854	\$750	\$2,213	\$1,581	\$632
Bass River	Rate	\$1.464	\$1.042	\$0.422	\$1.219	\$0.871	\$0.348

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

In the final allocation example, Table 61 illustrates the comparative tax levies using 100% enrollment as the allocation method. This worsens the disparity between Tuckerton and Eagleswood.

The allocation of the regional tax levy to the various communities throughout the projection period is based, in part, on the number of students per community. Enrollment information by grade and by community was obtained from each constituent school district, from the regional district, and/or from the NJDOE. Using these data, enrollment by community was projected and used in the calculation of each constituent community's tax levy allocation.

The 100% enrollment allocation results in an increase in tax levy for Tuckerton in the amount of \$246,000, a significant increase from the \$70,000 in the 50%/50% allocation. This trend reverses as enrollments shift in the 10-year period and all communities experience a levy savings. Indeed, over the ten-year enrollment projection, Tuckerton's enrollment decreases by more than 17%, while Eagleswood experiences an enrollment increase of 20%. The change in enrollment redistributes the savings in the later years of the analysis thereby providing savings for each community.

Table 61
Summary Of Tax Impact on Community Compared With Status Quo Scenario
Using 100% Enrollment

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$2,498	\$1,523	\$4,092	\$2,761	\$1,331
Eagleswood	Rate	\$1.632	\$1.014	\$0.618	\$1.567	\$1.058	\$0.510
Community:	Tax Levy	\$30,539	\$30,362	\$177	\$29,524	\$29,445	\$79
Little Egg Harbor	Rate	\$1.152	\$1.145	\$0.007	\$1.014	\$1.011	\$0.003
Community:	Tax Levy	\$5,315	\$5,561	-\$246	\$5,203	\$5,115	\$88
Tuckerton	Rate	\$1.158	\$1.212	-\$0.054	\$1.038	\$1.021	\$0.018
Community:	Tax Levy	\$2,604	\$1,690	\$914	\$2,213	\$1,342	\$871
Bass River	Rate	\$1.464	\$0.950	\$0.514	\$1.219	\$0.739	\$0.480

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

Projected Savings from Unification

The literature on school unifications clearly states the positive financial benefits of combining small districts together. Two primarily economic principles drive the cost reductions associated with unification. The first involves economies of scale in which a larger organization achieves lower prices and reduced costs by leveraging its greater buying power. It also distributes fixed costs over the larger entity, in the case of schools, thereby reducing the cost per pupil. Although generally the first type of savings considered in any unification, scale economies represent a minor part of overall cost reductions. Indeed, every district utilizes some form of cooperative purchasing to benefit from bulk purchasing and volume discounts. These purchasing cooperatives include New Jersey State contracts, the Educational Services Commission of New Jersey, Hunterdon County Cooperative, Alliance for Competitive Telecommunications, County Special Services Consortia, Educational Data Services, and various national contracts.

The second financial benefit relates to efficiencies gained by reducing the functions replicated over several school districts. For example, every school district is responsible to report student data through the NJSMART data collection system. Rather than separately training and equipping five individuals to meet this reporting requirement, a unified regional district would have one or two employees performing that function. These types of efficiency savings are significantly larger than those from scale economies.

The economy and efficiency gains involved in unification will generate significant economic savings resulting in reduced taxes and better functional performance. The cost of operating a unified district will be lower than the sum of the constituent districts. However, the bulk of these savings will result in improved operational functionality. In other words, although real economic savings, these efficiencies will not be credited exclusively to reduced tax levy but are essentially reinvested in the organization thereby improving the performance of the new organization.

Some research also indicates a potential for municipal savings when unifying school districts. Although the potential exists, the consultants would anticipate minimal cost reductions to individual municipal government operations. For example, a municipality may provide its school district salt to treat its paved surfaces during winter storms. The unified district may assume that responsibility thereby saving the municipality the cost of the salt. If present, these savings would be unique to the specific community and not included in this study.

Saving Methodologies

This financial analysis took a multi-pronged approach to the methodology for determining the savings generated from unification. The first approach compared various cost centers for the proposed unified district with the average of other New Jersey school districts with similar sized enrollments and budgets. The unified district will educate approximately 3,600 students with combined expenditures of \$87.8 million. For example, audit fees for similar sized districts average about \$48,600 annually. Collectively, the studied school districts spent \$103,700 in audit fees in 2019-20. Therefore, unification could save about \$55,000 on audit fees. This approach was used on similar type expenses primarily in administrative areas.

The second method to estimate cost savings first constructed a model structure in a variety of cost centers for the unified district, then developed costs associated with the model, and compared those costs with actual expenditures. The consultants used this method to develop cost savings related to administrative staffing.

The third approach used existing research on expected economic savings from unification and applied the anticipated cost reductions to the unified district. This review functioned as a crosscheck to ensure the cost savings identified in the other approaches comported with research findings.

In a paper entitled, “Local Government Consolidation: Potential Savings due to Economies of Scale & Efficiency Gains”, published in 2011, professors Dagney Faulk and Michael Hicks present a compelling argument on the economies and efficiencies of unification. Their research specifically sites New Jersey districts, “Among the six New Jersey counties with populations below 250,000, ... potential annual savings from merging one school district with another to reduce the number of districts by one would range from \$2.65 million to \$6.08 million.”

This and other studies site an optimal district size in the 2,000 to 4,000 range. The proposed unification projects enrollment from 3,489 to 3,685 squarely within this range. Combining multiple districts would generate \$2.65 million in savings for each district until this optimal enrollment. By that measure, combined economic savings could range as high as \$8.0 million by applying this rate to the three smallest PK-6 districts studied in this report. As noted above, all efficiency savings do not directly result in reductions in tax levy. Savings would still be generated by each additional district added with positive but diminishing returns. Using the above-mentioned methodologies, the consultants here identified potential savings for the new unified regional of approximately \$2.37 million.

On the other end of the spectrum, the Center for American Progress studied unification in a 2013 paper, "Size Matters: A Look at School District Consolidation." The study outlines a third method of estimating potential savings from unification by setting the savings equivalent to \$1,000 per teacher, or \$125 million for the State of New Jersey. The certified teachers in all the public school districts studied here total 344, which would make the savings under this method \$344,000 for the consolidation considered in this report. This method seems inadequate to account for all the economic efficiencies generated by unification.

Based on review of the audited financials of the five districts, and applying these methodologies, the consultants have concluded that a unified all-purpose regionalization could result in an overall tax levy savings of \$2,368,000 annually due to reductions in staffing (salaries and benefits), and other identified costs. Public education relies heavily on labor to accomplish its core mission. Indeed, typically districts see expenditures for salary and benefits ranging from 70 to 80 percent of the budget. Therefore, it follows that the primary savings result from staffing reductions. Although some of the studied districts share a business administrator, the redundancy in central office positions account for much of the savings. In addition to the savings for salaries and benefits, the expenditures for audit fees, insurance premiums, software maintenance, and similar items are expected to be lower than the sum of these expenses for the individual districts.

The studied school districts raise a total of approximately \$43.7 million in school tax levies that serve their respective communities in 2019-20. By creating an all-purpose PK-12 regional, five school districts will unify into one public school district. Assuming (1) that State and federal aid for the new unified school district will be no less than the sum of the State and federal aid currently being received by the existing school districts; (2) that these school districts can be combined at no additional costs for teachers' salaries, benefits, or other costs; (3) that the above \$2,368,000 can be saved by unifying the various functions; the question is whether there is any way, under the current legislative requirements, that the tax levy can be distributed among the communities such that each will experience some tax levy reduction.

To provide some context, the identified savings represents 2.7% of actual 2019-20 expenditures and about 5.4% of annual tax levy for that year. The savings from the unification of the districts normally would be higher, but the constituent districts already have done a great deal to shared services for business, technology, transportation, and food services. These measures have brought cost reductions to the respective districts, and already are included in the status quo model. Additionally, economic savings from internal efficiencies contribute to better functionality in various departments but are not included in the tax levy savings.

Since regional districts can allocate the tax levy among the constituent districts in various ways based on any combination of equalized property value and enrollment, there are numerous possible outcomes. Table 59 above reflects the option the consultants believe maximizes the distribution of the savings among the constituent communities thereby optimizing the chances of referendum passage, namely a tax allocation method based 100% on equalized property valuation.

Teaching Staff & Negotiations

The underlying assumption that teaching staffs can be combined at no additional cost will require an extremely strong commitment by the new board to negotiate a collective bargaining agreement that keeps costs down. Based on the State's taxpayers' guide, the median teachers' salary ranges from \$56,356 (Tuckerton) to \$70,264 (Little Egg Harbor) across the constituent districts. Table 62 summarizes the average and median salaries, the number of teaching staff, and the percent of total teachers to frame the negotiation discussion. If, initially, all the teachers could be placed on a guide at no additional cost above traditional negotiations, and assuming that future increases would be no larger than they would be under the status quo scenario, the salary costs could be kept in line. As the new guide is designed, it is key that, from a legal perspective, compensation for tenured teachers cannot be reduced. However, it is possible to freeze individuals' compensation until the guide catches up to their compensation. Teachers also can be paid off the guide as is currently the case in some of the constituent districts. Different starting and maximum salaries create one of the obstacles to the new design. A different number of steps and columns in the current guides also will tend to push salaries up.

Table 62
Teaching Staff Summary

District	Average Salary	Median Salary*	Teaching Staff**	% Total
Pinelands	69,605	69,000	147.6	42.9%
Eagleswood	66,785	59,720	15.0	4.4%
Little Egg Harbor	73,131	70,264	136.7	39.7%
Tuckerton	65,238	56,356	32.0	9.3%
Bass River	N/A	59,720	12.8	3.7%
Total			344.1	100.0%

Source: *New Jersey Department of Education Taxpayers' Guide to Educational Spending.

** New Jersey Department of Education certified staff website.

There also may be a morale issue if teachers' salaries are frozen for multiple years. A new teachers' contract must be approved by a majority of the membership, which will continue to pressure compensation upward. In addition, members of a new board of education will likely face pressure to reach a quick settlement with the teaching staff to ensure a smooth transition and to avoid any obstacles in getting the new unified district established. Therefore, absent the use of salary freezes for some teachers, judicious oversight of the design of the initial scattergram and some creative ideas regarding placement of the teachers, overall salary costs may increase, resulting in a decrease in overall savings. This would mean lower long-term projected savings for each community. Appendix AD contains a combined scattergram to summarize the placement of teachers throughout the constituent districts.

Table 63 provides an overview of teacher collective bargaining salary guides for each of the constituent districts. It indicates the number of steps, whether the contract includes longevity payments, and lists starting, median and top of various educational tracts. Each salary column is conditionally formatted to offer a quick visual depiction from the highest salary in the column (colored in green) to the low (colored in yellow). For example, Little Egg Harbor offers the highest starting BA salary at \$59,739, while Pinelands offers the lowest at \$49,500. There is a gradation for the salaries between the high and low shaded from green to yellow.

Table 63
Teacher Collective Bargaining Agreements Sensitivity Analysis
for the 2019-20 School Year

District	Steps	*Long. Y/N	Starting BA	Starting Doc	Median BA	Median Doc	Top BA	Top Doc
Pinelands	18	Y	\$49,500	\$52,800	\$61,500	\$64,800	\$75,000	\$78,300
Eagleswood	17	N	\$50,930	\$52,180	\$59,170	\$60,420	\$66,770	\$68,020
Little Egg Harbor	17	Y	\$59,739	\$64,289	\$66,089	\$70,639	\$79,649	\$84,199
Tuckerton	19	Y	\$54,887	\$56,387	\$58,587	\$60,087	\$73,212	\$74,712
Bass River	17	Y	\$59,739	\$64,289	\$66,089	\$70,639	\$79,649	\$84,199

* Provision for longevity payments

Source: Collective bargaining agreements

Although bringing the various contracts together presents several challenges, it also is an opportunity to create a guide with meaningful increments and educational differentials. Settlements over time skew increments causing bubble steps and changes in education levels and compensation that stray from sensible values. A new guide offers the chance to return thoughtful consideration to each row and column of the guide. Furthermore, steps need not equate directly to years of experience. Districts establishing guides for the first time have created a model guide and placed employees at their corresponding education level at a step closest to, but not less than, their existing salary. This would eliminate the need to freeze salaries but would require a change in mindset that often links steps directly to years of experience.

Indeed, South Hunterdon Regional successfully unified the communities of Lambertville, West Amwell, and Stockton into a PK-12 all-purpose regional school district. The PK-12 regional developed a new collective bargaining agreement using such a strategy. It took about a year and a half to negotiate the agreement. In the end, the South Hunterdon Regional Board and Association agreed on a percent increase on the total existing teacher compensation thereby creating a total dollar value to be distributed within the new guide. According to the Business Administrator, the NJEA did a good job developing a new guide and placing each association member on that guide. Although no tenured teacher received less than his or her existing compensation, their guide placement did not necessarily correspond to their years of experience. South Hunterdon is a case study that the collective bargaining issue can be resolved amicably among the parties while containing costs.

Expansion Compared to Dissolution

The consultants recommend the dissolution of the existing limited-purpose regional and the creation of a new all-purpose regional to allow for the establishment of a new collective bargaining agreement as referenced in the Teaching Staff & Negotiations section. As demonstrated in the South Hunterdon unification, a new agreement allows for the flexibility and cost containment noted in that section.

Alternatively, the regionalization statute also permits the expansion of an existing regional. Under this method, communities would expand the existing configuration to include additional grade levels. For example, Pinelands Regional would expand from grades 7–12 to include all grades PK – 12. The constituent communities would still need to vote to approve the new configuration as with dissolution. However, there is a significant difference. An expansion would require that members of a collective bargaining agreement be placed on the Pineland’s guide which represents the most affiliated employees.

Pineland’s guide has low starting salaries, but its median and top salaries are second only to Little Egg Harbor. Since tenured staff cannot be reduced in salary, a move to a new guide will result in higher costs. For example, Eagleswood and Tuckerton teachers will see a salary increase likely higher than any independently negotiated agreement. Since cost savings represents a significant driver to the regionalization decision, dissolution and reformulation remains a better option.

Health Insurance

Health benefits represent a significant part of the budget and opportunities exist to consolidate offerings and lower total expenditures. Table 64 outlines each district’s provider, the premiums for the PPO 15 plan, and the total expenditures for health benefits for each district.

Total fixed charges without State on-behalf payments, represents 20.3% of the audited operating expenditures in the 2019-20. (On-behalf payments include the State’s share of social security and pension costs paid by the State on New Jersey on-behalf of the local district by law. These payments appear as a revenue and offsetting expenditure.) Health benefits include medical, prescription, dental, and vision premiums paid by the district on the employee’s behalf, less the employee’s contribution toward those benefits. Health benefits are a component of employee benefits and specifically represent 15.6% of expenditures without the on-behalf amounts.

Generally, scale economies play a significant role in determining health benefit premiums since larger school districts can diversify their risk over more employees. The constituent districts have utilized health insurance pools, the State’s school employee health benefit’s plan, and private carriers to broaden the risk pool. Uniquely, Tuckerton offers three provider options: AmeriHealth, Aetna, and NJ Educators Plan.

Premiums vary widely among the districts and would be expected to regress toward the mean once marketed collectively among the available providers. Comparing employee benefit expenditures of individual districts to the new unified regional district shows a potential savings in this area. Collectively, the comparative districts expended an average of \$9.2 million on employee benefits compared to the total of the constituent districts of \$12.7 million. To control for the difference in employees, on a per employee basis, the savings would be closer to \$500,000. Gathering the census data from each district and formally marketing the plan would better determine any cost savings in this area. Nevertheless, the significant difference in per employee benefits compared to other districts of similar size warrants inclusion of the cost reduction. The savings is net of reductions in the corresponding health benefit expense related to reductions in force.

Table 64
Total Health Benefit Expense & PPO 15 Premiums

District	Benefits Provider	Single	Parent Child	2 Adult	Family	Health Benefits Expense
Pinelands	School Health Insurance Fund	13,152	24,480	26,328	37,632	5,167,134
Eagleswood	State Health Benefits	12,195	22,685	24,389	34,877	460,603
Little Egg Harbor	State Health Benefits	12,195	22,685	24,389	34,877	5,218,487
Tuckerton	Aetna*	10,344	19,980	20,712	29,592	832,684
Bass River	N/A					409,247
Total						12,088,155

Source: District data & CAFR 2019-20

*Tuckerton has two other plans. The Aetna rates are in the middle of the three providers.

State Aid Overview

For the purposes of this analysis, State aid is assumed to remain the same as 2019-2020 levels. Two primary reasons drive this assumption. First, removing the variability of this revenue allows direct consideration of the question related to unification. The decision to unify should not be influenced by an increase or decrease in aid independent of the reconfiguration. Second, the State's inconsistent application of the school funding formula presents challenges in anticipating fluctuations, particularly over the five- or ten-year time horizon specified in this study. Nevertheless, we will note some considerations and potential changes in aid under unification.

Collectively State aid represents a substantial portion of the constituent districts' budgets. Table 65 summarizes the total State aid by district. As a percentage of total expenses, 2019-20 State aid is 35% collectively. On an individual district basis State aid is tightly clustered from a low of 22.5% to a high of 36.2%. The cluster may be related to the relatively close DFGs for the constituent districts. Three of the school districts have a DFG of "B"; and two have DFG of "CD." With the socio-economic factors being so close, it is reasonable to assume that State formula aid will not be radically different under the new all-purpose regional.

Table 65
Unified Regional School District
State Aid by District

District	2019-20 State Aid*	2020-21 Budgeted State Aid**	\$ Diff Aid FY19 - FY21	2019-20 Total Expenses*	State Aid as Percentage of Expenses
Pinelands	12,916,128	12,641,437	(274,691)	35,678,238	36.2%
Eagleswood	786,472	706,209	(80,263)	3,490,625	22.5%
Little Egg Harbor	10,376,867	10,043,160	(333,707)	29,530,133	35.1%
Tuckerton	2,180,353	2,271,451	91,098	6,225,179	35.0%
Bass River	856,620	488,346	(368,274)	2,426,814	35.3%
Total	27,116,440	26,150,603	(965,837)	77,350,990	35.1%

* Aid and expenses do not include on-behalf payments.

** Budgeted aid includes estimates for non-public transportation and extra-ordinary aids.

Table 66 shows aid by type. Equalization aid represents 61% of all aid to all districts and by far the largest single aid category. Therefore, equalization will be critical in a unified regional. Equalization represents the difference between the local share and the adequacy budget and uses wealth as the major component of the formula. Since equalization aid is calculated based on the relationship between local property values compared State-wide, it is unlikely that it will change due to regionalization. If the State maintains its commitment to fully fund the formula, this aid is expected to be consistent under the unified regional compared to the status quo.

Table 66
Unified School District State Aid by Type

Aid Type	2019-20 Actual Aid	2020-21 Budgeted Aid +	\$ Change	% Change	% of Total Aid
Equalization Aid	16,747,010	16,075,725	(671,285)	-4%	61%
Transportation Aid*	2,063,707	2,149,601	85,894	4%	8%
Special Education Aid	2,473,243	2,498,607	25,364	1%	10%
Security Aid	883,703	887,054	3,351	0%	3%
Adjustment Aid	1,382,378	906,428	(475,950)	-34%	3%
Extra Ordinary Aid**	1,048,128	990,000	(58,128)	-6%	4%
Choice Aid	450,729	480,256	29,527	7%	2%
Other Aid	30,319	0	(30,319)	-100%	0%
Debt Service Aid	2,037,223	2,162,932	125,709	6%	8%
Total	27,116,440	26,150,603	(965,837)	-4%	100%
* 2019-20 includes non-public transportation aid & 2020-21 includes estimated aid					
** 2019-20 includes extraordinary aid & 2020-21 includes estimated aid					
+ Budgeted aid may change from amount in Governor's budget message.					

However, adjustment aid, which represents 3% of total aid, is expected to be phased-out in the near term. This change likely will take place regardless of unification but may be delayed if the districts unify. (See below section for a discussion on this potential delay). Districts with adjustment aid will continue to see a reduction until it is ultimately phased out. These include Little Egg Harbor, Tuckerton, and Pinelands. Little Egg Harbor accounts for most of the adjustment aid with \$513,250, or 56.6%, in 2020-21.

Categorical aids are based on factors other than wealth that will be consistent in the status quo and unified scenarios. These aids are calculated using enrollment-based formulas.

Generally, as the State seeks to implement the School Funding Reform Act ("SFRA") fully, overall aid across all districts has decreased from 2019-20 to the proposed 2020-21 budget. The primary reductions have been in equalization and adjustment aid.

Potential Changes in Aid Due to Unification

New Jersey does not currently offer assurances that aid for a unified district will remain unchanged from the total received by the constituent districts prior to unification. Providing financial security would eliminate one uncertainty from the many being considered by a community being asked to approve a new regional structure. It also would encourage more communities to explore unification into all-purpose regionals.

There is no way to predict with certainty the fluctuations in aid for a new district in the future. However, legislation proposed in early March 2021 and pending the Governor's signature would provide resources and guidance to districts interested in exploring unification. The proposed legislation doubles the phase out period for adjustment aid, and allows the unified regional to receive, at a minimum, the sum of the aid received by each constituent district prior to the creation of the regional.

Nevertheless, under current regulations, the consultants can estimate a general direction in certain aids. The new regional district could see a change in state choice aid and federal Medicaid reimbursements.

Choice Aid

Any major negative impact in State aid from a unification scenario likely would be from choice aid. The Interdistrict Choice Program enables approved Choice Districts to enroll students in grades K-12 who do not reside within their districts to do so at no cost to the parents. The program does not provide for intra-district choice, i.e. the ability to choose another school within the student's district of residence. Under the unified district, all the choice schools will be part of the same district. Since former choice students will be enrolled in the unified district, the newly unified district no longer will be eligible for this type of aid for students residing in the four constituent communities.

Pinelands Regional and Tuckerton participate in the Choice Program. Choice aid represents \$480,256 or 2% in collective state aid and 0.6% of expenditures for the unified district. This aid also has been relatively stable over the last three years.

The choice schools would continue to see choice aid from students attending a choice program from districts other than the five studied. However, only two students attending the Tuckerton choice programs come from districts outside the constituent districts. All the 5.5 choice students attending Pinelands Regional reside outside the constituent districts. Tuckerton receives about \$420,000 or 88% of the choice aid in the proposed regional. By tracking the district of residence of all choice students attending choice schools, the consultants can estimate the potential loss in aid from unification. Of the 45.5 students enrolled in choice districts, 7.5 reside outside the regional contributing for a loss of about \$400,000 or 83% of the choice aid.

Some of this loss is offset by payments made by districts to the choice program. The potential net loss in aid would reduce the savings associated with unification. However, the reduced savings are still sufficient to provide tax relief for all constituent communities under the 100% equalized valuation allocation referenced in Table 59. Whether the State will continue to honor these payments after unification remains an open question, and further state guidance is needed. Proposed legislation would provide relief in this area by maintaining state aid levels for some time after unification.

Special Education Medicaid Initiative (SEMI) Reimbursement

The Special Education Medicaid Initiative ("SEMI") assists school districts by providing partial reimbursement for medically-related services stipulated in a student's IEP. The program requirements present a major administrative hurdle for small districts and many decide to opt out. Indeed, three of the five districts show no federal SEMI reimbursement revenue in the 2019-20 school year. The percentage of classified students is fairly consistent among the districts and average 17.7 percent.

Under a unified district, the expertise of a district that performs the reporting requirement well can deploy those resources and knowledge to ensure more services get reimbursed. To measure the scale of potential increased reimbursement, the consultants analyzed nine districts with similar enrollments as the unified district and measured the reimbursement per special education student. Of these nine districts the best comparison had an impressive reimbursement rate of \$409 per classified student, only surpassed by Little Egg Harbor with a rate of \$424. Deploying Little Egg Harbor's expertise in this area to the unified regional could increase SEMI reimbursement by about \$168,000 or 82%.

Operating Expenditures of Combined Existing Districts

The operating expenditures in Table 67 for the five districts which would comprise the new unified district were taken from comprehensive annual financial reports for the fiscal year ending June 30, 2020.

Table 67
Constituent Districts Total Expenditures

Expenditures	Year Ending June 30, 2020
Regular Instruction	30,538,054
Special Educaiton Instruction	7,211,008
Other Instruction	2,139,467
Special Schools	315,854
Tuition	1,221,988
Support Services	833,863
Administrative Services	2,746,441
Operations & Maintenance	5,960,393
Transportation	3,974,713
Employee Benefits	15,683,259
Food Services	-
Capital Outlay	1,059,798
Debt Service	6,182,579
Total Expenditures*	77,867,417

* Does not include \$10.5 million in on-behalf payments

Source: Based Comprehensive Annual Financial Report for period ending June 30, 2020

The distribution of the 2019-20 operating expenses and debt service of the constituent school districts school shows the specific allocation to the related communities as presented in Table 68.

Table 68
Percentage Share of Operating and Debt Service Expenses

District	Operating Fund*	Debt Service	Total	Percent of Total
Pinelands	32,640,238	3,631,069	36,271,307	47%
Eagleswood	3,062,094	379,916	3,442,009	4%
Little Egg Harbor	27,764,958	1,763,200	29,528,158	38%
Tuckerton	5,790,733	408,395	6,199,128	8%
Bass River	2,426,814	-	2,426,814	3%
Total	71,684,837	6,182,579	77,867,417	100%

Source: Based Comprehensive Annual Financial Report for period ending June 30, 2020

* Includes Special Revenue Fund

2. Alternative Configuration – PK-12 All-Purpose Regional District without Eagleswood

This scenario would dissolve the various existing status quo configurations and create a PK-12 all-purpose regional school district with Bass River, Little Egg Harbor, Tuckerton as constituent communities. Eagleswood would continue in its current configuration serving students in grades PK thru 6 and would send its 7-12 students to the new regional through a newly established sending-receiving relationship.

As in the full all-purpose regional scenario, for each community the tax levy and the savings or loss is expressed in 2020 constant dollars. The average tax levy over the five- and ten-year projection, by community, for the total PK-12 costs of education is reflected in thousands of dollars. The tax rates are expressed in dollars per \$100 of equalized property valuation.

The tables in this section also consider three configurations of 100% Equalized Valuation, 100% Enrollment, and a combination of equalized valuation and enrollment. The consultants also analyzed these two variables to optimize the tax levy distribution such that every district can share in the efficiency savings. If no optimum allocation mix exists, the analysis shows a 50% equalized valuation and 50% enrollment split for illustrative purposes. Since each community must vote yes for the regional to be formed, having all the communities experience some savings is generally preferable.

Although the tables in this section provide the results under each configuration for each community, Table 69 summarizes the results of the three configurations for the newly proposed regional district over the five- and ten-year periods.

Table 69
Summary of Tax Impact for Regional District
Compared to the Status Quo

Equalized Value	Enrollment	Tax Inc.	Tax Save	Total Inc. Tax Levy	Inc. % of Aid	Tax Inc.	Tax Save	Total Inc. Tax Levy	Inc. % of Aid
100.0%	0.0%	1	3	\$ 219	0.8%	1	3	\$ 512	1.9%
50.0%	50.0%	1	3	\$ 219	0.8%	1	3	\$ 512	1.9%
0.0%	100.0%	2	2	\$ 265	1.0%	1	3	\$ 512	1.9%

Under this scenario, using 100% equalized value results in the lowest overall increase in tax levy. As the proportion shifts to 100% enrollment, the number of communities with an increase in levy grows from one to two under the five-year period with an increase in levy from \$219,000 to \$138,000. Under the ten-year period the loss in levy remains consistent at \$512,000.

Table 69 also provides the percentage of the increased tax levy as a percent of the total existing state aid for all studied districts. The State could hold harmless the districts that would experience a tax increase in this scenario. For example, in this scenario, the loss in levy to Eagleswood would be \$219,000, which is equivalent to 0.84% of the current state aid for all communities. It should be noted that simply increasing the aid by 0.84% to the new regional will not make the impacted districts whole, since a portion of the aid will go to communities with lower levies. The aid would need to go directly to Eagleswood (the community) with an increase in levy to compensate for the increased tax levy.

Recommended Allocation Method: 100% Equalized Valuation

Table 70 uses 100% equalized value to allocate the tax levy across all constituent communities in each regional. The 100% equalized value allocation results in three of four communities with lower tax levy in the five- and the ten-year periods. Eagleswood will see an increase in tax levy of \$219,000 over five-year period and \$512,000 over the ten-year period. Little Egg Harbor sees the largest dollar savings in levy, \$1.3 million.

Table 70
Summary of Tax Impact on Communities Compared With Status Quo Scenario
Using 100% Equalized Valuation

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$4,240	-\$219	\$4,092	\$4,604	-\$512
Eagleswood	Rate	\$1.632	\$1.720	-\$0.089	\$1.567	\$1.764	-\$0.196
Community:	Tax Levy	\$30,539	\$29,238	\$1,301	\$29,524	\$27,929	\$1,595
Little Egg Harbor	Rate	\$1.152	\$1.103	\$0.049	\$1.014	\$0.959	\$0.055
Community:	Tax Levy	\$5,315	\$5,063	\$252	\$5,203	\$4,806	\$397
Tuckerton	Rate	\$1.158	\$1.103	\$0.055	\$1.038	\$0.959	\$0.079
Community:	Tax Levy	\$2,604	\$1,962	\$642	\$2,213	\$1,741	\$472
Bass River	Rate	\$1.464	\$1.103	\$0.361	\$1.219	\$0.959	\$0.260

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

As noted above, under current law, the formation of a new regional school district requires the affirmative vote of all constituent communities. Although the improved educational opportunities and overall efficiency of a unified regional informs the decision to form a new regional, the financial impact also is a consideration. Securing a gradual transition to the new tax structure may help the impacted communities to support the new regional.

The newly established regional generates savings of \$2.1 million or about \$265,000 less than the savings generated from the all-purpose regional in which all towns participate. Eagleswood's relative size provides limited savings to the new regional. For the reasons outlined in the savings section, the savings generated from this smaller regional does not represent the full economic efficiency savings that would be realized through unification.

Under this scenario, Eagleswood would pay tuition for students sent to the new regional in grades 7-12. The analysis includes the projected tuition payments to the regional. Eagleswood would also be responsible for other expenses currently paid by Pinelands Regional including vocational tuition and transportation. Indeed, Eagleswood does not share in the savings of the new regional and pays more for tuition than its share of the Pinelands Regional tax levy resulting in \$219,000 of additional levy. Since it does not participate in the new regional, the increased levy is reflected in all three allocation examples.

Alternative Tax Allocations Methods

As noted, the current statute provides for an allocation based on equalized property values, enrollment, or any combination of the two. To identify the most advantageous allocation of savings generated from the unification scenario, the study distributes the tax levy net of savings using 100% equalized value, a combination of equalized value & enrollment, and 100% enrollment to minimize the tax increases, while maintaining the number of communities with reduced tax levies over the five- and ten-year timeframes.

The consultants analyzed various percentages between equalized value and enrollment to optimize the saving distribution that may have the greatest possibility of voter approval. However, increasing the percentage of enrollment increases the overall increase in tax levy among the constituent communities in both timeframes.

As is clear from Tables 71 & 72, tax levy changes as the allocation percentages change. The various alternative allocation percentages use equalized value and enrollment to distribute the savings to ensure each community received some share and thereby experienced a reduction in local tax levy. From that perspective, none of these combinations allocate the savings to generate a tax levy reduction for all districts. Tables 71 & 72 shows two possible configurations to demonstrate the impact of weighting the allocation toward enrollment.

Under 100% equalized value Eagleswood is the only community with an increased levy. As the allocation shifts toward enrollment, Little Egg Harbor and Bass River see increased savings while Tuckerton has a reduction in savings from \$252,000 to \$103,000 in the five-year period. In the ten-year period, Eagleswood's levy increase is \$512,000 due primarily to an increase in enrollment. Also in the ten-year period, Little Egg Harbor and Tuckerton have reduced savings and Bass River has increased savings.

The new sending-receiving relationship drives Eagleswood's increase in levy. Therefore, the change in allocation has no impact. Eagleswood currently contributes tax levy to the existing limited-purpose 7-12 regional. Under this scenario Eagleswood withdraws from the existing regional and sends its students in grades 7-12 to the new regional on a tuition basis. Applying the certified tuition rates for grades 7-8 and 9-12 to the projected students in those grades generates a tuition cost which replaces the regional tax levy contribution. The tuition cost remains the same regardless of the allocation percentage. The certified tuition rate has been discounted to reflect the cost savings generated from the unified regional.

Table 71
Summary of Tax Impact on Communities Compared With Status Quo Scenario
Using 50% Equalized Valuation – 50% Enrollment

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$4,240	-\$219	\$4,092	\$4,604	-\$512
Eagleswood	Rate	\$1.632	\$1.720	-\$0.089	\$1.567	\$1.764	-\$0.196
Community:	Tax Levy	\$30,539	\$29,256	\$1,283	\$29,524	\$28,103	\$1,421
Little Egg Harbor	Rate	\$1.152	\$1.104	\$0.048	\$1.014	\$0.965	\$0.049
Community:	Tax Levy	\$5,315	\$5,212	\$103	\$5,203	\$4,859	\$344
Tuckerton	Rate	\$1.158	\$1.135	\$0.022	\$1.038	\$0.970	\$0.069
Community:	Tax Levy	\$2,604	\$1,796	\$808	\$2,213	\$1,515	\$698
Bass River	Rate	\$1.464	\$1.010	\$0.454	\$1.219	\$0.835	\$0.384

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

In the final allocation example, Table 72 reflects the allocation based on 100% pupil enrollment for each community. As projected over the next five years, two of the four communities experience a reduction in tax levy as compared to the status quo. Eagleswood and Tuckerton incur additional annual tax levies in the five-year period. Over the ten-year timeframe Eagleswood continues to incur an increase, but Tuckerton goes from a tax increase of \$46,000 to a \$291,000 reduction in levy due to a relative reduction in enrollment.

Table 72
Summary of Tax Impact on Communities Compared With Status Quo Scenario
Using 100% Enrollment

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$4,240	-\$219	\$4,092	\$4,604	-\$512
Eagleswood	Rate	\$1.632	\$1.720	-\$0.089	\$1.567	\$1.764	-\$0.196
Community:	Tax Levy	\$30,539	\$29,273	\$1,266	\$29,524	\$28,276	\$1,248
Little Egg Harbor	Rate	\$1.152	\$1.104	\$0.048	\$1.014	\$0.971	\$0.043
Community:	Tax Levy	\$5,315	\$5,361	-\$46	\$5,203	\$4,912	\$291
Tuckerton	Rate	\$1.158	\$1.168	-\$0.010	\$1.038	\$0.980	\$0.058
Community:	Tax Levy	\$2,604	\$1,629	\$975	\$2,213	\$1,289	\$924
Bass River	Rate	\$1.464	\$0.916	\$0.548	\$1.219	\$0.710	\$0.509

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

State Aid Overview

Table 73 shows aid by type for the new regional without Eagleswood. Equalization aid represents 62% of all aid to the regional districts. As with the unified all-purpose regional scenario, this is the largest single aid category and critical in this new regional district without Eagleswood.

Table 73
New Regional District
State Aid by Type

Aid Type	2019-20 Actual Aid	2020-21 Budgeted Aid +	\$ Change	% Change	% of Total Aid
Equalization Aid	16,299,573	15,694,935	(604,638)	-4%	62%
Transportation Aid*	2,004,231	2,090,125	85,894	4%	8%
Special Education Aid	2,382,025	2,407,389	25,364	1%	9%
Security Aid	846,884	850,235	3,351	0%	3%
Adjustment Aid	1,371,433	906,428	(465,005)	-34%	4%
Extra Ordinary Aid **	1,036,603	980,000	(56,603)	-5%	4%
Choice Aid	481,048	480,256	(792)	0%	2%
Debt Service Aid	1,908,171	2,035,026	126,855		8%
Total	26,329,968	25,444,394	(885,574)	-3.4%	100%

* 2019-20 includes non-public transportation aid & 2020-21 includes estimated aid

** 2019-20 includes extraordinary aid & 2020-21 includes estimated aid

+ Budgeted aid may change from amount in Governor's budget message.

With expenditures of \$74,425,407, state aid represents 35.4% of budget, tax levy represents 48.7%, and tuition and other local, state, and federal revenue represent 15.9%.

Tuckerton and Pinelands Regional participate in the Choice Program. Choice aid represents approximately \$480,256 or 2% of state aid budgeted in 2020-21. The 5.5 students attending Pinelands Regional's Choice Program are from outside the regional communities. Therefore, Pinelands' \$59,576 in choice aid would not be impacted by any scenario. However, Tuckerton receives \$420,680 or 87.6% of the total choice aid. The potential loss in choice aid if the new regional continues to offer a Choice Program is estimated to be about \$400,000. The state legislature is considering legislation that would mitigate any loss in aid resulting from unification efforts.

Operating Expenditures of Combined Existing Districts

The total expenditures for the districts which would comprise the new regional district were taken from comprehensive annual financial reports for the fiscal year ended June 30, 2020. Table 74 provides a breakdown of expenditures by function, and Table 75 provides a breakdown of expenditures by constituent district.

Table 74
New Regional District
Total Expenditures

Expenditures	Year Ending June 30, 2020	Percent of Total
Regular Instruction	29,453,228	39.6%
Special Educaiton Instruction	6,973,270	9.4%
Other Instruction	1,926,065	2.6%
Special Schools	315,854	0.4%
Tuition	1,084,148	1.5%
Support Services	661,650	0.9%
Administrative Services	2,504,260	3.4%
Operations & Maintenance	5,760,760	7.7%
Transportation	3,775,132	5.1%
Employee Benefits	15,108,579	20.3%
Food Services	-	0.0%
Capital Outlay	1,059,798	1.4%
Debt Service	5,802,664	7.8%
Total Expenditures*	74,425,407	100.0%

* Does not include \$10.0 million in on-behalf payments

Source: Comprehensive Annual Financial Report for period ending June 30, 2020

The distribution of the 2019-20 operating expenses and debt service of districts shows the specific allocation to the related communities as presented in Table 75.

Table 75
Percentage Share of Operating and Debt Service Expenses

District	Operating Fund	Debt Service	Total	Percent of Total
Pinelands	32,640,238	3,631,069	36,271,307	49%
Little Egg Harbor	27,764,958	1,763,200	29,528,158	40%
Tuckerton	5,790,733	408,395	6,199,128	8%
Bass River	2,426,814	-	2,426,814	3%
Total	68,622,744	5,802,664	74,425,407	100%

Source: Comprehensive Annual Financial Report for period ending June 30, 2020

3. Alternative Configuration – PK-12 All-Purpose Regional District without Tuckerton

This scenario would dissolve the various existing status quo configurations and create PK-12 all-purpose regional school district with Bass River, Eagleswood, Little Egg Harbor as constituent communities. Tuckerton would continue in its current configuration serving students in grades PK thru 6 and would send its 7-12 students to the new regional through a newly established sending-receiving relationship.

As in the full all-purpose regional scenario, for each community the tax levy and the savings or loss is expressed in 2020 constant dollars. The average tax levy over the five- and ten-year projection, by community, for the total PK-12 costs of education is reflected in thousands of dollars. The tax rates are expressed in dollars per \$100 of equalized property valuation.

The tables in this section consider three configurations of 100% Equalized Valuation, 100% Enrollment, and a combination of equalized valuation and enrollment. The consultants also iterated on these two variables to optimize the tax levy distribution such that every district can share in the efficiency savings. If no optimum allocation mix exists, the analysis shows a 50% equalized valuation and 50% enrollment split for illustrative purposes. Since each community must vote yes for the regional to be formed, having all the communities experience some savings is generally preferable.

Although the tables in this section provide the results under each configuration for each community, Table 76 summarizes the results of the three configurations for the newly proposed regional district over the five- and ten-year periods.

Table 76
Summary of Tax Impact for Regional Districts
Compared to the Status Quo

Four (4) Communities - Tuckerton Sends 7-12 Students to New Regional									
		5 Year				10 Year			
Equalized Value	Enrollment	Tax Inc.	Tax Save	Total Inc. Tax Levy	Inc. % of Aid	Tax Inc.	Tax Save	Total Inc. Tax Levy	Inc. % of Aid
100.0%	0.0%	1	3	\$ 1,022	4.1%	1	3	\$ 765	3.1%
50.0%	50.0%	1	3	\$ 1,022	4.1%	1	3	\$ 765	3.1%
0.0%	100.0%	1	3	\$ 1,022	4.1%	1	3	\$ 765	3.1%

Generally, using 100% equalized value results in the lowest overall increase in tax levy. As the proportion shifts to 100% enrollment, Tuckerton is the only community with an increase in levy in both the five-and ten-year periods

Table 76 also provides the percentage of the increased tax levy as a percent of the total existing state aid for all studied districts. The State could hold harmless the districts that would experience a tax increase in this scenario. For example, in this scenario Tuckerton would see a tax increase of \$1,022,000, which is equivalent to 4.1% of the current state aid for all districts. It should be noted that simply increasing the aid by 4.1% to the new regional will not make the impacted districts whole. The aid would need to go directly to Tuckerton to compensate for the increased tax levy.

Recommended Allocation Method:

100% Equalized Valuation

Table 77 uses 100% equalized value to allocate the tax levy across all constituent communities in each regional. The 100% equalized value allocation results in three of four communities with lower tax levy in the five- and ten-year periods. Tuckerton sees an increase in tax levy over five- and ten- year periods. Eagleswood sees the largest dollar savings in levy, \$1.5 million in the ten-year period.

Table 77
Summary of Tax Impact on Communities Compared With Status Quo Scenario
Using 100% Equalized Valuation

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$2,749	\$1,272	\$4,092	\$2,587	\$1,505
Egleswood	Rate	\$1.632	\$1.115	\$0.516	\$1.567	\$0.991	\$0.577
Community:	Tax Levy	\$30,539	\$29,571	\$968	\$29,524	\$28,859	\$665
Little Egg Harbor	Rate	\$1.152	\$1.116	\$0.037	\$1.014	\$0.991	\$0.023
Community:	Tax Levy	\$5,315	\$6,337	-\$1,022	\$5,203	\$5,968	-\$765
Tuckerton	Rate	\$1.158	\$1.381	-\$0.223	\$1.038	\$1.191	-\$0.153
Community:	Tax Levy	\$2,604	\$1,984	\$620	\$2,213	\$1,799	\$414
Bass River	Rate	\$1.464	\$1.115	\$0.349	\$1.219	\$0.991	\$0.228

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

As noted above, under current law, the formation of a new regional school district requires the affirmative vote of all constituent communities. Although the improved educational opportunities and overall efficiency of a unified regional informs the decision to form a new regional, the financial impact is also a consideration. Securing a gradual transition to the new tax structure may help the impacted communities to support the new regional.

The newly established regional generates savings of \$2.1 million or about \$254,000 less than the savings generated from the full unified all-purpose regional. Tuckerton's Superintendent also performs the Business Administrator responsibilities, thereby limiting the savings of the new regional. For the reasons outlined in the savings section, the savings generated from this smaller regional does not represent the full economic efficiency savings that would be realized through unification.

Under this scenario, Tuckerton would pay tuition for students sent to the new regional in grades 7-12. Tuckerton would also be responsible for other expenses currently paid by Pinelands Regional including vocational tuition and transportation. Tuckerton does not share in the savings of the regional and pays more for tuition than its share of the Pineland Regional tax levy resulting in \$1,022,000 of additional levy in the five-year period and \$768,000 in the ten-year period. Since it does not participate in the new regional, the loss is reflected in all three allocation examples.

Alternative Tax Allocations Methods

As noted, statute provides for an allocation based on equalized property values, enrollment, or any combination of the two. To identify the most advantageous allocation of savings generated from the unification scenario, the study distributes the tax levy net of savings using 100% equalized value, a combination of equalized value & enrollment, and 100% enrollment to minimize the tax increases, while maintaining the number of communities with reduced tax levies over the five- and ten-year timeframes.

The consultants analyzed various percentages between equalized value and enrollment to optimize the saving distribution that may have the greatest possibility of voter approval. However, increasing the percentage of enrollment increases the overall increase in tax levy among the constituent communities in both timeframes.

As is clear from Tables 78 & 79, tax levy changes as the allocation percentages change. The various alternative allocation percentages use equalized value and enrollment to distribute the savings to ensure each community received some share and thereby experience a reduction in local tax levy. From that perspective, none of these combinations allocate the savings to generate a tax levy reduction for all districts. Tables 78 & 79 shows two possible allocations to demonstrate the impact of weighting the allocation toward enrollment.

Under the three allocations, Tuckerton experiences the same increase in levy in both the five- and ten-year periods. As the allocation shifts toward enrollment, Eagleswood and Bass River show an increase in savings from \$1.3 million to \$1.4 million and \$620,000 to \$773,000, respectively. Little Egg Harbor shows a decrease in savings from \$968,000 to \$681,000. In the ten-year period Eagleswood and Little Egg Harbor have reduced savings while Bass River continues to show increased savings. These trends continue as the allocation moves from 50%/50% split to 100% enrollment.

The new sending-receiving relationship drives Tuckerton's increase in levy. The change in allocation has no impact. Tuckerton currently contributes tax levy to the existing limited-purpose 7-12 regional. Under this scenario Tuckerton withdraws from the existing regional and sends its students in grades 7-12 to the new regional on a tuition basis. Applying the certified tuition rates for grades 7-8 and 9-12 to the projected students in those grades generates a tuition cost which replaces the tax levy contribution. The tuition cost remains the same regardless of the allocation percentage. The certified tuition rate has been discounted to reflect the cost savings generated from the unified regional.

Table 78
Summary of Tax Impact on Communities Compared With Status Quo Scenario
Using 50% Equalized Valuation – 50% Enrollment

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$2,615	\$1,406	\$4,092	\$2,662	\$1,430
Eagleswood	Rate	\$1.632	\$1.061	\$0.571	\$1.567	\$1.020	\$0.548
Community:	Tax Levy	\$30,539	\$29,858	\$681	\$29,524	\$29,019	\$505
Little Egg Harbor	Rate	\$1.152	\$1.126	\$0.026	\$1.014	\$0.996	\$0.017
Community:	Tax Levy	\$5,315	\$6,337	-\$1,022	\$5,203	\$5,968	-\$765
Tuckerton	Rate	\$1.158	\$1.381	-\$0.223	\$1.038	\$1.191	-\$0.153
Community:	Tax Levy	\$2,604	\$1,831	\$773	\$2,213	\$1,565	\$648
Bass River	Rate	\$1.464	\$1.029	\$0.435	\$1.219	\$0.862	\$0.357

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

In the final allocation example, Table 79 reflects the allocation based on 100% pupil enrollment for each community. As projected over the next five years, three of the four communities experience a reduction in tax levy in the five- and ten-years periods as compared to the status quo. Over the five-year period, Eagleswood and Bass River continue to show an increase in savings and Little Egg Harbor shows a decrease in savings. In the ten-year period Eagleswood and Little Egg Harbor have reduced savings while Bass River continues to show increased savings.

Table 79
Summary of Tax Impact on Communities Compared With Status Quo Scenario
Using 100% Enrollment

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$2,481	\$1,540	\$4,092	\$2,736	\$1,356
Eagleswood	Rate	\$1.632	\$1.007	\$0.625	\$1.567	\$1.048	\$0.519
Community:	Tax Levy	\$30,539	\$30,146	\$393	\$29,524	\$29,179	\$345
Little Egg Harbor	Rate	\$1.152	\$1.137	\$0.015	\$1.014	\$1.002	\$0.012
Community:	Tax Levy	\$5,315	\$6,337	-\$1,022	\$5,203	\$5,968	-\$765
Tuckerton	Rate	\$1.158	\$1.381	-\$0.223	\$1.038	\$1.191	-\$0.153
Community:	Tax Levy	\$2,604	\$1,678	\$926	\$2,213	\$1,330	\$883
Bass River	Rate	\$1.464	\$0.943	\$0.521	\$1.219	\$0.733	\$0.486

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

State Aid Overview

Table 80 shows aid by type for the new regional without Tuckerton. Equalization aid represents 61% of all aid to the schools. As with the full all-purpose regional scenario, this is the largest single aid category and critical in this new regional district without Tuckerton.

Table 80
New Regional District
State Aid by Type

Aid Type	2019-20 Actual Aid	2020-21 Budgeted Aid +	\$ Change	% Change	% of Total Aid
Equalization Aid	16,747,010	16,075,725	(671,285)	-4%	61%
Transportation Aid*	2,063,707	2,149,601	85,894	4%	8%
Special Education Aid	2,473,243	2,498,607	25,364	1%	10%
Security Aid	883,703	887,054	3,351	0%	3%
Adjustment Aid	1,382,378	906,428	(475,950)	-34%	3%
Extra Ordinary Aid **	1,048,128	990,000	(58,128)	-6%	4%
Choice Aid	481,048	480,256	(792)	0%	2%
Debt Service Aid	2,037,223	2,162,932	125,709		8%
Total	27,116,440	26,150,603	(965,837)	-3.6%	100%
* 2019-20 includes non-public transportation aid & 2020-21 includes estimated aid					
** 2019-20 includes extraordinary aid & 2020-21 includes estimated aid					
+ Budgeted aid may change from amount in Governor's budget message.					

With expenditures of \$71,668,289, state aid represents 37.8% of budget, tax levy represents 47.9%, and tuition, and other local, state, and federal revenue represent 14.3%.

Tuckerton participate in the Choice Program and its choice aid would not be impacted by the other communities regionalizing on a PK-12 basis. If Tuckerton remains a choice district, it will continue to receive choice aid for students from the regional communities.

Operating Expenditures of Combined Existing Districts

The total expenditures for the districts which would comprise the regional district were taken from comprehensive annual financial reports for the fiscal year ended June 30, 2020. Table 81 provides a breakdown of expenditures by function, and Table 82 provides a breakdown of expenditures by constituent district.

Table 81
New Regional District
Total Expenditures

Expenditures	Year Ending June 30, 2020	Percent of Total
Regular Instruction	28,184,832	39.3%
Special Educaiton Instruction	6,471,035	9.0%
Other Instruction	2,009,240	2.8%
Special Schools	290,475	0.4%
Tuition	1,193,416	1.7%
Support Services	767,037	1.1%
Administrative Services	2,543,517	3.5%
Operations & Maintenance	5,375,005	7.5%
Transportation	3,804,730	5.3%
Employee Benefits	14,623,159	20.4%
Food Services	-	0.0%
Capital Outlay	631,659	0.9%
Debt Service	5,774,184	8.1%
Total Expenditures*	71,668,289	100.0%
* Does not include \$9.7 million in on-behalf payments		

Source: Comprehensive Annual Financial Report for period ending June 30, 2020

The distribution of the 2019-20 operating expenses and debt service of the districts shows the specific allocation to the related communities as presented in Table 82.

Table 82
Percentage Share of Operating and Debt Service Expenses

District	Operating Fund	Debt Service	Total	Percent of Total
Pinelands	32,640,238	3,631,069	36,271,307	51%
Eagleswood	3,062,094	379,916	3,442,009	5%
Little Egg Harbor	27,764,958	1,763,200	29,528,158	41%
Bass River	2,426,814	-	2,426,814	3%
Total	65,894,104	5,774,184	71,668,289	100%

Source: Comprehensive Annual Financial Report for period ending June 30, 2020

4. **Alternative Configuration – PK-12 All-Purpose Regional District without Eagleswood & Tuckerton**

This scenario would dissolve the various existing status quo configurations and create a PK-12 all-purpose regional school district with only Bass River and Little Egg Harbor as constituent communities. Eagleswood and Tuckerton would continue in their current configurations serving grades PK thru 6 and would send their 7-12 students to the new regional through newly established sending-receiving relationships.

As in all previous scenarios, for each community the tax levy and the savings or loss is expressed in 2020 constant dollars. The average tax levy over the five- and ten-year projection, by community, for the total PK-12 costs of education is reflected in thousands of dollars. The tax rates are expressed in dollars per \$100 of equalized property valuation.

The tables in this section also consider three configurations of 100% Equalized Valuation, 100% Enrollment, and a combination of equalized valuation and enrollment. The consultants also analyzed these two variables to optimize the tax levy distribution such that every district can share in the efficiency savings. If no optimum allocation mix exists, the analysis shows a 50% equalized valuation and 50% enrollment split for illustrative purposes. Since each community must vote yes for the regional to be formed, having all the communities experience some savings is generally preferable.

Although the tables in this section provide the results under each configuration for each community, Table 83 summarizes the results of the three configurations for the newly proposed regional district over the five- and ten-year periods.

Table 83
Summary of Tax Impact for Regional Districts
Compared to the Status Quo

Four (4) Communities - Eagleswood & Tuckerton Sends 7-12 Students to the New Regional									
		5 Year				10 Year			
Equalized Value	Enrollment	Tax Inc.	Tax Save	Total Inc. Tax Levy	Inc. % of Aid	Tax Inc.	Tax Save	Total Inc. Tax Levy	Inc. % of Aid
100.0%	0.0%	2	2	\$ 1,241	5.1%	2	2	\$ 1,277	5.3%
50.0%	50.0%	2	2	\$ 1,241	5.1%	2	2	\$ 1,277	5.3%
0.0%	100.0%	2	2	\$ 1,241	5.1%	2	2	\$ 1,277	5.3%

Under this scenario all allocations result in the same overall increase in tax levy for Eagleswood and Tuckerton. The tax levy increase for the two communities totals \$1,241,000 in the five-year period and \$1,277,000 in the ten-year period.

Table 83 also provides the percentage of the increased tax levy as a percent of the total existing state aid for all studied districts. The State could hold harmless the districts that would experience a tax increase in this scenario. For example, in this scenario both Eagleswood and Tuckerton would see a tax increase totaling \$1,241,000, which is equivalent to 5.1% of the current state aid for all districts. It should be noted that simply increasing the aid by 5.1% to the new regional will not make the impacted districts whole. The aid would need to go directly to Eagleswood and Tuckerton to compensate for the increased tax levies.

Recommended Allocation Method: 100% Equalized Valuation

Table 84 uses 100% equalized value to allocate the tax levy across all constituent communities in each regional. The 100% equalized value allocation results in Little Egg Harbor and Bass River, the two communities comprising the new regional, with lower tax levies in the five- and ten-year periods. Eagleswood will see an increase in tax levy of \$219,000 in five-year period and \$512,000 in the ten-year period. Tuckerton will see an increase in tax levy of \$1,022,000 in the five-year period and \$765,000 in the ten-year period.

Table 84
Summary of Tax Impact on Communities Compared With Status Quo Scenario
Using 100% Equalized Valuation

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$4,240	-\$219	\$4,092	\$4,604	-\$512
Eagleswood	Rate	\$1.632	\$1.720	-\$0.089	\$1.567	\$1.764	-\$0.196
Community:	Tax Levy	\$30,539	\$28,541	\$1,998	\$29,524	\$27,354	\$2,170
Little Egg Harbor	Rate	\$1.152	\$1.077	\$0.075	\$1.014	\$0.939	\$0.075
Community:	Tax Levy	\$5,315	\$6,337	-\$1,022	\$5,203	\$5,968	-\$765
Tuckerton	Rate	\$1.158	\$1.381	-\$0.223	\$1.038	\$1.191	-\$0.153
Community:	Tax Levy	\$2,604	\$1,915	\$689	\$2,213	\$1,705	\$508
Bass River	Rate	\$1.464	\$1.077	\$0.387	\$1.219	\$0.939	\$0.280

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

As noted above, under current law, the formation of a new regional school district requires the affirmative vote of all constituent communities. Although the improved educational opportunities and overall efficiency of a unified regional informs the decision to form a new regional, the financial impact is also a consideration. Securing a gradual transition to the new tax structure may help the impacted communities to support the new regional.

The newly established regional generates savings of \$1.8 million or about \$519,000 less than the savings generated from the full unified all-purpose regional. Eagleswood and Tuckerton provide limited savings to the new regional. For the reasons outlined in the savings section, the savings generated from this smaller regional does not represent the full economic efficiency savings that would be realized through unification.

Under this scenario, Eagleswood and Tuckerton would pay tuition for students sent to the new regional in grades 7-12. Both districts would also be responsible for other expenses currently paid by Pinelands Regional such as vocational tuition and transportation. Eagleswood and Tuckerton do not share in the savings of the new regional and pay more for tuition than their respective shares of the Pineland Regional tax levy resulting in a combined \$1,022,000 of additional levy in the five-year period and \$765,000 in the ten-year period. Since they do not participate in the new regional, the loss is reflected in all three allocation examples.

Alternative Tax Allocations Methods

As noted, statute provides for an allocation based on equalized property values, enrollment, or any combination of the two. To identify the most advantageous allocation of savings generated from the unification scenario, the study distributes the tax levy net of savings using 100% equalized value, a combination of equalized value & enrollment, and 100% enrollment to minimize the tax increases, while maintaining the number of communities with reduced tax levies over the five- and ten-year timeframes.

The consultants analyzed various percentages between equalized value and enrollment to optimize the saving distribution that may have the greatest possibility of voter approval. However, increasing the percentage of enrollment does not impact the overall increase in tax levy among the constituent communities in both timeframes.

As is clear from Tables 85 & 86, that tax levy changes as the allocation percentages change. The various alternative allocation percentages use equalized value and enrollment to distribute the savings to ensure each community received some share and thereby experience a reduction in local tax levy. From that perspective, none of these combinations allocate the savings to generate a tax levy reduction for all districts. Tables 85 & 86 show two possible allocations to demonstrate the impact of weighting the allocation toward enrollment.

Under the three allocations Eagleswood and Tuckerton experience the same increase in levy in both the five- and ten-year period. As the allocation shifts toward enrollment, Bass River shows an increase in savings from \$689,000 to \$844,000 and \$508,000 to \$727,000, in the five- and ten-year periods, respectively. Little Egg Harbor shows a corresponding decrease in savings from \$2.0 million to \$1.8 million and \$2.2 million to \$2.0 million in the five- and ten-year periods, respectively. These trends continue as the allocation moves from a 50%/50% split to 100% enrollment.

The new sending-receiving relationship drives Eagleswood's and Tuckerton's increase in levy. Therefore, the change in allocation has no impact. Eagleswood and Tuckerton currently contributes tax levy to the existing limited-purpose 7-12 regional. Under this scenario both communities withdraw from the existing regional and send students in grades 7-12 to the new regional on a tuition basis. Applying the certified tuition rates for grades 7-8 and 9-12 to the projected students in those grades generates a tuition cost which replaces the regional tax levy contribution. The tuition cost remains the same regardless of the allocation percentage. The certified tuition rate has been discounted to reflect the cost savings generated from the unified regional.

Table 85
Summary of Tax Impact on Communities Compared With Status Quo Scenario
Using 50% Equalized Valuation – 50% Enrollment

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$4,240	-\$219	\$4,092	\$4,604	-\$512
Eagleswood	Rate	\$1.632	\$1.720	-\$0.089	\$1.567	\$1.764	-\$0.196
Community:	Tax Levy	\$30,539	\$28,696	\$1,843	\$29,524	\$27,573	\$1,951
Little Egg Harbor	Rate	\$1.152	\$1.082	\$0.070	\$1.014	\$0.947	\$0.067
Community:	Tax Levy	\$5,315	\$6,337	-\$1,022	\$5,203	\$5,968	-\$765
Tuckerton	Rate	\$1.158	\$1.381	-\$0.223	\$1.038	\$1.191	-\$0.153
Community:	Tax Levy	\$2,604	\$1,760	\$844	\$2,213	\$1,486	\$727
Bass River	Rate	\$1.464	\$0.989	\$0.474	\$1.219	\$0.819	\$0.400

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

In the final allocation example, Table 86 reflects the allocation based on 100% pupil enrollment from each community, as projected over the next five years, two of the four communities continue to experience a reduction in tax levy in the five- and ten-years periods as compared to the status quo. Eagleswood and Tuckerton continue to incur additional annual tax levies in the five- and ten-year timeframes. Little Egg Harbor and Bass River continue the trend noted in the 50%/50% allocation section. Little Egg Harbor sees a further reduction in savings while Bass River sees increased savings.

Table 86
Summary of Tax Impact on Communities Compared With Status Quo Scenario
Using 100% Enrollment

		Five-Year Average Status Quo	Five-Year Average Unified District	Five-Year Difference	Ten-Year Average Status Quo	Ten-Year Average Unified District	Ten-Year Difference
Community:	Tax Levy	\$4,021	\$4,240	-\$219	\$4,092	\$4,604	-\$512
Eagleswood	Rate	\$1.632	\$1.720	-\$0.089	\$1.567	\$1.764	-\$0.196
Community:	Tax Levy	\$30,539	\$28,850	\$1,689	\$29,524	\$27,793	\$1,731
Little Egg Harbor	Rate	\$1.152	\$1.088	\$0.064	\$1.014	\$0.954	\$0.059
Community:	Tax Levy	\$5,315	\$6,337	-\$1,022	\$5,203	\$5,968	-\$765
Tuckerton	Rate	\$1.158	\$1.381	-\$0.223	\$1.038	\$1.191	-\$0.153
Community:	Tax Levy	\$2,604	\$1,606	\$998	\$2,213	\$1,267	\$946
Bass River	Rate	\$1.464	\$0.903	\$0.561	\$1.219	\$0.698	\$0.521

Notes: Numbers in 1,000's; Annual School Tax Rate in \$100 Equalized Property Value

State Aid Overview

Table 87 shows aid by type for the new regional without Eagleswood and Tuckerton. Equalization aid represents 62% of all aid to the new regional. As with the unified all-purpose regional scenario, this is the largest single aid category and critical in this new regional district without Eagleswood and Tuckerton.

Table 87
New Regional District
State Aid by Type

Aid Type	2019-20 Actual Aid	2020-21 Budgeted Aid +	\$ Change	% Change	% of Total Aid
Equalization Aid	15,055,104	14,450,466	(604,638)	-4%	62%
Transportation Aid*	1,968,828	2,054,722	85,894	4%	9%
Special Education Aid	2,175,015	2,200,379	25,364	1%	9%
Security Aid	795,839	799,190	3,351	0%	3%
Adjustment Aid	1,116,259	678,463	(437,796)	-39%	3%
Extra Ordinary Aid **	1,036,603	980,000	(56,603)	-5%	4%
Choice Aid	93,796	59,576	(34,220)	-36%	0%
Debt Service Aid	1,908,171	1,950,147	41,976	2%	8%
Total	24,149,615	23,172,943	(976,672)	-4.0%	100%

* 2019-20 includes non-public transportation aid & 2020-21 includes estimated aid

** 2019-20 includes extraordinary aid & 2020-21 includes estimated aid

+ Budgeted aid may change from amount in Governor's budget message.

With expenditures of \$68,226,279, state aid represents 35.4% of budget, tax levy represents 44.6%, and tuition, and other local, state, and federal revenue represent 20.7%.

Pinelands Regional participate in the Choice Program. Choice aid represents approximately \$59,576 or less than 1% of state aid budgeted in 2020-21. The 5.5 students attending Pinelands Regional's Choice Program are from outside the regional communities. Therefore, Pinelands' choice aid would not be impacted by this scenario.

Operating Expenditures of Combined Existing Districts

The total expenditures for the districts which would comprise the new regional district were taken from comprehensive annual financial reports for the fiscal year ended June 30, 2020. Table 88 provides a breakdown of expenditures by function, and Table 89 provides a breakdown of expenditures by constituent district.

Table 88
New Regional District
Total Expenditures

Expenditures	Year Ending June 30, 2020	Percent of Total
Regular Instruction	27,100,006	39.7%
Special Educaiton Instruction	6,233,297	9.1%
Other Instruction	1,795,838	2.6%
Special Schools	290,475	0.4%
Tuition	1,055,576	1.5%
Support Services	594,824	0.9%
Administrative Services	2,301,336	3.4%
Operations & Maintenance	5,175,372	7.6%
Transportation	3,605,149	5.3%
Employee Benefits	14,048,479	20.6%
Food Services	-	0.0%
Capital Outlay	631,659	0.9%
Debt Service	5,394,269	7.9%
Total Expenditures*	68,226,279	100.0%
* Does not include \$10.0 million in on-behalf payments		

Source: Comprehensive Annual Financial Report for period ending June 30, 2020

The distribution of the 2019-20 operating expenses and debt service of districts shows the specific allocation to the related communities as presented in Table 89.

Table 89
Percentage Share of Operating and Debt Service Expenses

District	Operating Fund	Debt Service	Total	Percent of Total
Pinelands	32,640,238	3,631,069	36,271,307	53%
Little Egg Harbor	27,764,958	1,763,200	29,528,158	43%
Bass River	2,426,814	-	2,426,814	4%
Total	62,832,011	5,394,269	68,226,279	100%

Source: Comprehensive Annual Financial Report for period ending June 30, 2020

5. Under All Scenarios Studied, Transition Allocation Method Under New Legislation

As noted above, current law allows for the allocation of tax levy among constituent communities involved in a regional school district by equalized valuation, enrollment, or some combination of the two. Communities interested in the educational and financial benefits of unification have long struggled under the existing law to find an allocation using equalized value and/or enrollment that shares the expected savings among all communities.

The consultants have reviewed the importance of shared financial savings to help pass a referendum in each community. This new method would take a snapshot of the total budgeted tax levy for each constituent community to calculate the allocation percentage for future budgets. This would ensure each community pays no more than the current tax levy relative to the other members of the new regional.

Legislation passed by both houses of the State Legislature and now pending action by the Governor would authorize the use of a transitional allocation method during the first ten years after regionalization. This would buffer the impact on local communities before implementation of a permanent methodology. The consultants are noting, but not recommending, the possibility of a transitional allocation method that relies on budget tax levy to drive the allocation of future tax allocations.

A transitional allocation is not necessary when all the constituent communities participate in an all-purpose regional serving all four communities. The consultants recommend an allocation methodology using 100% equalized valuation in which all constituent communities share in the savings generated from the creation of an all-purpose regional.

As illustrated in Table 90, the allocation of savings using 100% equalized valuation distributes the savings differently from the transitional allocation using budgeted tax levy. However, using equalized valuation corrects disparities in the current taxes per pupil by community. Simply allocating by existing tax levy results in tax levy per pupil ranging between \$9,600 and \$16,300. Comparatively, using the recommended 100% equalized valuation results in tax levy per pupil ranging from \$10,000 to \$12,800. This provides a good balance for these communities by using equalized valuation, which accounts for relative property wealth to provide equity on a per pupil basis.

Table 90
Allocation by 100% Equalized Valuation Compared to
Budgeted Tax Levy

Community	Allocation % Based on Budgeted Tax Levy	Savings by Tax Levy Allocation	% 5-Yr. Avg. Projected Equalized Valuation	Savings by 100% EV Allocation	\$ Diff. in Allocation betw. Tax Levy vs. EV
Eagleswood	9.69%	229,491	6.97%	1,224,177	(994,686)
Little Egg Harbor	69.99%	1,657,612	75.01%	452,809	1,204,803
Tuckerton	13.86%	328,265	12.99%	105,884	222,381
Bass River	6.46%	153,022	5.03%	585,520	(432,497)
Total	100%	2,368,390	100%	2,368,390	0

Under the scenarios in which one or more of the communities declines to participate in the all-purpose regional, a transitional allocation method could be used to provide interim relief until the permanent allocation formula is implemented. In all these scenarios, the community that retains its current educational system for PK-6 will continue to send its 7-12 students to the new all-purpose regional. The transitional allocation would mirror the current limited purpose regional allocation until the permanent allocation based on the certified tuition cost per pupil is instituted.

E. Financial Considerations for All Scenarios

The following sections pertain to general information related to all the communities involved in the study and not necessary to be broken out for each scenario.

Equalized Valuation

Table 91 lists the 2020 equalized value for each community, the average using the years 2018, 2019, and 2020, and the value per student.

Table 91
Equalized Valuations

Community	2020 Equalized Value	3-Year Average Equalized Value	Equalized Value per Student
Eagleswood	236,926,061	235,669,927	1,033,640
Little Egg Harbor	2,485,629,598	2,443,877,399	889,491
Tuckerton	435,991,773	425,737,474	812,476
Bass River	177,337,793	175,675,449	934,444
Total / Average	3,335,885,225	3,280,960,249	917,513

Source: "Table of Equalized Valuations" on the New Jersey Division of Taxation website

Borrowing Margin

The borrowing margin for school districts, as set forth in *N.J.S.A. 18A: 24-19*, is calculated by multiplying the average equalized values by a percentage corresponding to the district's grade configuration. Smaller districts have lower margin percentages. Table 92 shows the percentage for each district and the corresponding maximum and available school borrowing margins.

The maximum borrowing margin increases in a unified district by \$65.6 million. On June 30, 2021, the unified district's overall legal debt margin would be \$262,476,820, and the amount available for future borrowing would be \$184,306,820 or 70.2% of the total allowable margin.

Other borrowing also has an impact on the debt carrying capacity of the equalized valuations in the county. Each municipality and county may have additional debt which would impact the available borrowing margin for each community. However, the study focuses particularly on the impact of full unification. When considering a district's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be measured. Each district currently does this analysis individually and proportionally. The changes in available borrowing margin demonstrate that the borrowing margin improves and is not an impediment to unification.

Table 92
Borrowing Margin

District	Percent of EV	Maximum Borrowing Margin	Outstanding Debt as of June 30, 2021	Available Borrowing Margin	Ten Year Balance as of June 30, 2031
Pinelands	3.5%	114,833,609	53,650,000	61,183,609	32,755,000
Eagleswood	2.5%	5,891,748	3,890,000	2,001,748	1,655,000
Little Egg Harbor	2.5%	61,096,935	17,105,000	43,991,935	3,840,000
Tuckerton	2.5%	10,643,437	3,525,000	7,118,437	1,325,000
Bass River	2.5%	4,391,886	0	4,391,886	-
Total District		196,857,615	78,170,000	118,687,615	39,575,000
Unified District	4.0%	262,476,820	78,170,000	184,306,820	39,575,000

Source: Based Comprehensive Annual Financial Report for period ending June 30, 2020

Amount of Indebtedness to Be Assumed

The Comprehensive Annual Financial Reports of the districts in the study indicate that the combined indebtedness, consisting of serial bonds and bond refunding, will total \$78,170,000 as of June 30, 2021. This amount represents the total indebtedness of buildings, grounds, furnishings, equipment, and additions thereto. *N.J.S.A. 18A:13-53* instructs the Executive County Superintendent to allocate the amount of this form of indebtedness "on the basis of the proportion which the replacement cost of the buildings, grounds, furnishings, equipment, and additions

thereto of the regional district situated in the withdrawing district, or in each of the constituent districts in the event of a dissolution, bears to the replacement cost of the buildings, grounds, furnishings, equipment, and additions thereto situated in the entire regional district."

Appendix AA provides a detailed schedule of principal balances for each bond issuance and apportions the principal by community for regional districts.

Given that bond proceeds historically have been used primarily for buildings, it is assumed that the outstanding debt should be allocated based on the relative replacement costs of the buildings. However, under the proposed unification of all communities all assets will be assigned to the newly formed all-purpose regional. Therefore, this allocation is for informational purposes to identify the assets of each district. The largest assets involving the Pinelands Regional buildings and corresponding contents are located in Little Egg Harbor. In all scenarios studied, Little Egg Harbor participates in the new regional. Therefore, these assets remain with the new regional. Some form of asset allocation may need to be considered under the three scenarios where one or more communities withdraws from the existing 7-12 regional and enters into a sending-receiving relationship.

Replacement Costs

To allocate the indebtedness related to fixed assets, the statutes necessitate the estimation of the replacement cost of buildings, grounds, furnishings and equipment. This estimate is calculated by the Bureau of Facility Planning Services of the New Jersey NJDOE and obtained from the Annual Maintenance Budget Amount Worksheet – Form M-1 submitted to the NJDOE in October 2019. The methodology uses construction cost per square foot times the applicable square footage. As indicated in Table 93, the total square footage for school buildings in the constituent districts is about 825,000 s.f. At a replacement rate of \$143 per square foot, the resulting estimated replacement costs for the buildings is \$118 million. The historical cost for building and content total \$154.6 million. These amounts provide the basis to allocate debt related to fixed assets for the existing regional district. Assets will be incorporated into a new all-purpose regional, the debt will be assigned by the new regional structure if that scenario is pursued.

Table 93
Replacement Costs

District	Square Footage*	Replacement Costs*	Historical Cost**
Pinelands	464,000	66,352,000	88,247,866
Eagleswood	27,500	3,932,500	7,965,977
Little Egg Harbor	245,356	35,085,908	51,427,260
Tuckerton	65,390	9,350,770	4,958,592
Bass River	23,048	3,295,864	2,029,869
Total	825,294	118,017,042	154,629,564

Source: *Annual Maintenance Budget Amount Worksheet – Form M-1, October, 2019

** Comprehensive Annual Financial Report for Period Ending June 30, 2020, and Fixed Asset Inventory

Allocation of Assets and Liabilities

State Law also requires that the Executive County Superintendent determine the amount of indebtedness and unfunded liabilities to be assumed by each community. This indebtedness represents liabilities not related to buildings, grounds, furnishings, equipment, and additions. The June 30, 2020, Comprehensive Annual Financial Report of the constituent districts indicates total accounts payable of approximately \$1.4 million. Assuming a dissolution, accounts payable would be allocated among the constituent communities based on a formula as described in statute, the results of which are presented in Table 94. If the limited purpose regional is replaced by an all-purpose regional, the accounts payable and other liabilities will be assigned to the new regional.

Table 94
Accounts Payable Allocation

Community	Accounts Payable*	Percent of Total
Pinelands	1,035,954	74.1%
Eagleswood	56,177	4.0%
Little Egg Harbor	176,683	12.6%
Tuckerton	106,245	7.6%
Bass River	22,914	1.6%
Total	1,397,973	100.0%

* Comprehensive Annual Financial Report for Period Ending June 30, 2020

Each constituent district may have some other liabilities that deserve special attention. The respective liability for compensated absences would likely be allocated to the districts where the employees will be based after any proposed reconfiguration occurs, since these costs relate to individual employees. Although tenured employees can carry over their sick days to the new regional, the value of those days should be based on the new contract negotiated after unification.

Assets, other than buildings, grounds, furnishings, equipment, and additions, are allocated in a manner similar to the above accounts payable table. These include cash, accounts receivable, library resources, textbooks, and supplies. The present value of the items is conservatively estimated to exceed \$24.3 million as of June 30, 2020.

Table 95
Other Assets Allocation

Community	Current & Other Assets	Percent Share
Pinelands	16,883,384	69.5%
Eagleswood	782,276	3.2%
Little Egg Harbor	4,241,219	17.5%
Tuckerton	2,028,048	8.3%
Bass River	364,467	1.5%
Total	24,299,394	100.0%

Source: Comprehensive Annual Financial Report for period ending June 30, 2020

The above allocation percentages and amounts are for information purposes only, as it would be expected that whatever a district might be entitled to upon dissolution would likely go back into the newly created all-purpose regional.

Reserves

One important asset class vital to the financial health of any school district relates to the amount in reserve. The NJDOE has authorized the creation and operation of various reserves to help districts insure against unanticipated financial shocks and to maintain facilities. Table 96 summarizes the fund balances and reserves by type for each district. The total reserves represent 14.2% of operational expenditures in 2019-20, which is a solid foundation.

Table 96
Reserves & Fund Balances

District	Fund Balance	Excess Surplus	Capital Reserve	Maintenance Reserve	Other Reserve	Capital Projects Fund	Debt Service Fund	Total Reserves & Balances
Pinelands	970,416	653,049	717,398	500,000	-	701,577	-	3,542,440
Eagleswood	261,525	392,728	-	105,394	-	-	38,242	797,889
Little Egg Harbor	672,300	2,153,809	1,109,292	466,555	-	85,420	-	4,487,376
Tuckerton	250,000	309,528	729,660	560,550	-	98,339	59	1,948,136
Bass River	250,000	42,123	-	-	-	-	-	292,123
Total	2,404,241	3,551,237	2,556,350	1,632,499	-	885,336	38,301	11,067,964

Source: Based Comprehensive Annual Financial Report for period ending June 30, 2020

Long Range Facilities Projects

The Long-Range Facility Plan captures the proposed projects anticipated over the five-year plan period. To complete a capital project, the district must have the project listed in the plan or amend the plan to include the project. The NJDOE does not require districts to complete all projects stipulated in the plan. Indeed, some districts will list all potential projects to avoid amendment and ensure compliance with applicable regulations. Therefore, the uncompleted projects, as listed in Table 97, provide a gauge of all potential future costs and not a series of current maintenance projects.

Table 97
Long Range Uncompleted Projects

District	Schools	Uncompleted Projects
Pinelands	2	N/A
Eagleswood	1	791,206
Little Egg Harbor	3	N/A
Tuckerton	1	1,878,000
Bass River*	1	N/A
Total	8	2,669,206

*Bass River closed its school in 2020-21 when it became a non-operating district.

Financial Operations

The consultants conducted a review of the findings and recommendations included in each district's comprehensive annual financial report to identify any significant issues related to the districts' financial operations and practices. Table 98 summarizes the number of findings for the period ending June 30, 2020. The districts had no findings or minor corrections with no repeat findings from the prior year, a key component of the NJDOE's Quality Single Accountability Continuum monitoring program.

Eagleswood had three findings related to business office procedures and financial reporting. The consultants would expect the district to have resolved these findings during the 2020-21 school year.

Table 98
Audit Findings

District	Audit Findings
Pinelands	0
Eagleswood	3
Little Egg Harbor	0
Tuckerton	0
Bass River	0
Total	3

Source: Auditor's Management Report for period ending June 30, 2020

Shared Services

The studied districts have taken measures to share services on an inter-district basis. Appendix AB summarizes the various services shared by districts. However, there are a few initiatives worth noting by virtue of the scope of the services.

Pinelands has taken the lead in three major initiatives to share business, transportation, and food services. It provides business services for two PK-6 districts, Bass River and Little Egg Harbor. This has provided managerial stability to those districts. Although a cost savings, sharing business services among districts still requires multiple versions of the same tasks, products, and services. Each district requires a separate budget, state reporting, board management, accounting systems, etc. Eliminating these redundancies would save money as captured in the savings section, but it also would allow improved focus on achieving goals to advance operational efficiencies, and educational initiatives.

Additionally, Pinelands is the lead agency coordinating the bidding for transportation and food services for all five districts. Bringing these services under one umbrella ensures maximization of economies and high levels of efficiencies.

Other areas of note include sharing technology staff and special services staff including a director, therapists, and child study team services. These initiatives have lowered costs and improved services for the participating districts.

Operations & Maintenance

The Operations Department, or Buildings & Grounds, comprises the functions of custodial, maintenance, grounds keeping, and security. The constituent districts use a mix of in-house and private contractors to perform these services. All districts have decided to provide custodial services in-house, while some also have some in-house maintenance staff. Little Egg Harbor and Tuckerton contract maintenance services.

Privatizing these functions goes beyond the parameters of this study. The decision usually weighs factors other than cost savings, which the regional board can debate. Firms that specialize in this area could provide a more detailed analysis and make recommendations accordingly. Therefore, the consultants do not anticipate a change in custodial and maintenance staff in the short term. However, this analysis does include administrative savings from supervisory and secretarial support reductions.

Nevertheless, unification offers significant benefits in the maintenance of district facilities. The constituent districts employ 11 maintenance and grounds employees in two districts to maintain more than 825,000 square feet of buildings. Combining these employees into one department offers an opportunity to hire trade specialists. Because of the varied repair demands within an individual district, a maintenance worker traditionally possesses a generalized skill set. A larger organization would have sufficient work volumes to hire licensed trade professions, e.g. electrician, plumber, HVAC mechanic, etc. The size of the unified district would warrant this approach and would require less reliance on outside contractors resulting in improved response times and reduced costs.

The new board also may opt to forgo some of the supervisory savings and employ a foreman or clerk of works for better supervision of capital projects. If undertaking the projects included in the maintenance plans and Long-Range Facilities Plans, this increased supervision could identify cost savings and improve completion times.

Transportation

As indicated, transportation is another area where districts have explored shared services to bring down costs. The districts work with Pinelands to bid transportation services. The existing synergy between the individual districts and the regional affords more efficient routing than working strictly within an individual district's boundaries, as it builds routes to combine area students to minimize travel times and minimize costs.

Given the earlier assumption of keeping all existing schools open under the initial unification, it stands to reason that transportation costs will not increase from the status quo. Indeed, initial unification could replicate the status quo. Although the same relationships could be maintained under a unified regional district, a preliminary analysis of pupil transportation shows little evidence of potential cost reductions. The routes are centrally coordinated and there are no staff redundancies that would lead to significant savings.

The districts contract with Durham Transportation for all routes. The number of school transportation companies is limited in the area. Table 99 summarizes the primary contractor, number of routes, and transportation efficiency for each district.

The NJDOE uses the District Report of Transported Students ("DRTRS") to calculate the district's transportation efficiency. The efficiency measure relates to the number of times a bus gets fully loaded, i.e. 90% of capacity, in a given day. The state target of 120% is achieved when all district routes fill the buses to 120% of capacity, which is accomplished through tiering fully loaded buses. Table 99 demonstrates the difficulty in achieving the state's target in small districts. With three, four, or five routes Tuckerton, Eagleswood, and Bass River would have limited options to tier routes.

Table 99
Transportation Efficiency Ratings

District	Transportation Provider	No. of Routes	Efficiency Rating
Pinelands	Durham	94	186%
Eagleswood	Durham	4	N/A
Little Egg Harbor	Durham	61	110%
Tuckerton	Durham	3	65%
Bass River	Durham	5	N/A
Total		167	

Source: District transportation contracts, 2020 NJ Transportation Efficiency Summary based on DRTRS.

Full regionalization presents an opportunity to leverage the increased district size to expand the transportation department to include district-owned and operated buses. This could capture savings and control contracted costs. Providing in-house transportation requires a significant investment in equipment and infrastructure. This investment represents a major impediment for many districts, especially smaller districts.

However, in-district buses can benefit the unified district in two ways. First, it can exploit any significant price differentials to selectively bring the highest cost routes in-house thereby maximizing savings. With no profit motive, and low input costs, districts can compete with private sector contractors. Second, and perhaps more importantly, having a credible in-district service applies pricing pressure on contractors to keep prices down or face losing the work to the district. A healthy balance of contracted and in-house routes means reasonable pricing and available extra capacity for flexibility and emergencies.

Although Pinelands Regional does a good job in coordinating transportation services, Appendix AC provides a document issued by the NJDOE to help districts improve transportation efficiency by implementing various models and practices. A fully unified district would have more control and ability to adopt these practices. Nevertheless, the consultants do not include transportation costs savings for the new regional.

Administrative Technology

Technology presents a unique opportunity to exploit the advantages of full regionalization. Each district operates and maintains separate systems for accounting, human resources, student information, work orders, etc. Each software package comes with an initial acquisition investment and training, but also ongoing costs for software maintenance and technical support, server purchase and maintenance (or cloud computing fees), backup, security, and training.

The districts have shown an exceptional ability to consolidate operations as evidenced in the shared services section, particularly around business services. Indeed, three districts share business services and use the same accounting software. Adding the operations of the remaining districts would bring greater efficiencies, continuity, and savings.

Generally, the marginal cost of adding the operation of another district to an existing system represents a fraction of the cost of a stand-alone system. This is particularly true of accounting systems. Adding the accounting activity for an additional district to an already existing system is not proportional because the activity can be added to ongoing operations. As a simple example, collectively, each district prepares a purchase order for general liability insurance, NJSBA dues, utility providers, maintenance contracts, health benefits, etc. Under unification, the regional would generate just one purchase order for each of these district-wide purchases.

This concept also applies to telecommunication services. Comcast appears to be the predominant provider of internet services in the area making unification under a single wide area network more feasible. Recent experience with the pandemic has demonstrated the ability of school districts to function remotely. Although preferable to connect each constituent district's facilities through one network, the initial implementation could use the internet to remotely perform these functions. Phone systems present a similar example. Although preferable to have a unified system, each district currently possesses functioning systems, which provides time to assess and determine the best transition path.

Unifying technology infrastructure presents challenges even within a single district. The new regional will wrestle with questions regarding centralized versus decentralized deployments, resident servers versus cloud computing, bandwidth size, topology, and resource deployment. However, unification can meet these challenges either by expanding an existing model from one of the constituent districts or coming together to reinvent a better alternative.

Another benefit will be to share employee talent across the regional rather than decentralizing similar skill sets in each district. Some districts do this already. However, as indicated in the operations area, joining technology expertise allows for specialization not easily obtained by an individual district. A small technology staff, even in larger districts, will need a diverse skill set to address the district's wide-ranging needs from workstation repair to network administration and beyond. Unification provides the capacity to employ a specialist in cyber security, system backup, phone system maintenance, etc.

There will be no additional cost to take the existing technology positions and assign specialized responsibilities, but the benefits can be significant. One example worth noting relates

to cybersecurity. Many districts have fallen prey to cyberattacks, ransomware, and data corruption resulting in disruption to mission critical systems and distracting the district from student centered activities. Unification provides the ability to employ specialized staff to deploy firewalls, train staff to avoid threats, perform frequent integrity tests, and ensure redundant backup protocols. Currently out of reach for small districts, this could be a reality under unification.

Food Services

The constituent districts jointly bid food services and contract with Nutri-Serve Food Management. The NJDOE accounts for a food services operation as an enterprise fund distinct from the operating fund. An enterprise fund functions very much like a business with an expectation of breaking even or generating limited profits. When a deficit occurs, the district may transfer monies from the operating fund to cover the loss.

The expenditures in Table 125 indicate that there was no need to transfer funds to cover food service deficits in 2019-20. Districts cover the costs of food service operations without the need for a transfer although not all districts ended the year with a positive change in net position. Unification may improve operational efficiency, but is not anticipated to generate significant savings.

Transition Budget Costs

This section speaks to the additional costs incurred to establish the new regional and transition the constituent schools to the new organizational structure. Many costs associated with the transition would be incurred by the districts under the status quo scenario and therefore the consultants only considered the costs in excess of the status quo.

For example, one major task will be to combine the various bargaining units. Contracts usually are renegotiated every three years, and although the task to combine all the contracts may be challenging initially, it would be comparable to collectively negotiating on an individual basis. Certainly, once settled, renegotiating successor agreements would be less costly and time consuming than negotiating five separate agreements under the status quo. Maybe more importantly, the cost to administer the collective bargaining agreements for the unified regional structures will be far less than under the status quo.

The State offers implementation grants to help offset the costs associated with implementation of shared services – including one-time reimbursable costs for project completion or transition support which may include, but are not limited to, new technology, rebranding costs, equipment and vehicle outlays, professional services, rent for facilities, payroll system conversion costs and training. Funding is based on the total transition or implementation cost of a project.

South Hunterdon Regional went through a similar unification and estimated its transition to dissolve the existing limited purpose regional and unify its three communities into a new PK-12 regional. The district applied for a state grant in the amount of \$1,125,000. The State reimbursed the district about \$400,000.

Once approved, the newly established regional would form a board of education and hire a superintendent. To administer these tasks and start the work of forming the new entity, a team of interim executive administrators, acting as a stand-alone unit, would be hired for approximately six months. The primary responsibility would center around ensuring the new entity is fully and properly prepared for the formation of the new all-purpose regional. This transition team will oversee the day-to-day operation and management of all transitional activities starting with hiring a superintendent, business administrator/board secretary, human resources director, and appointed professionals. This group would also post various positions and prescreen applicants to be available to the incoming administrators to build their respective departments.

Personnel	Amount	Assumptions
Interim Superintendent	96,000	1 - \$800/Day - Six Months
Interim Business Administrator/Board Sec.	72,000	1 - \$600/Day - Six Months
Interim Director of Human Resources	72,000	1 - \$600/Day - Six Months
Temporary Administrative Assists	90,000	3 - \$250/Day - Six Months
Total Personnel	330,000	

The first cost exclusive to the transition will be the election to present the question to the community for a public vote. Based on other special elections conducted in the region, the cost to conduct a referendum in all four municipalities might range from \$30,000 to \$40,000. It should be noted that the pending legislation, discussed above, provides for the DOE to cover the cost of any special election calling for regionalization.

The legal expense to dissolve existing regionals and establish new regional would cost about \$120,000. Additionally, the analysis of tenure and seniority rights in evaluating existing staff for open positions will require attorney review to ensure adherence to all state policies and statutes.

The new district will incur fees related to the creation of internal and district-wide policy, curriculum, and long-range plans and to ensure compliance with state mandates and regulations. Additionally, the formation of various operational departments provides an opportunity to reinvent the provision of these services. The districts have taken initial steps to combine transportation and food services, as noted in this section. The new district would do well to call upon experts in these specific areas to develop the most optimal organizational structure to meet the needs of the district.

The cost to rebrand the new district including signage, stationary, website, social media, and the like represent true additional expenditures, but is exceedingly difficult to estimate without a detailed inventory of impacted locations. Most schools are expected to retain their identity and not incur rebranding expenses. The consultants estimate that the additional cost for rebranding could be absorbed within the current supply, maintenance, and technology budgets, but incorporated a modest amount for incidental and unanticipated costs.

Organizational	Amount	Assumptions
Election	35,000	4 municipal elections
Legal	120,000	Costs to dissolve existing districts & create new regional
Strategic Planning	10,000	Board, Superintendent, and Community charting new direction
Policy Development	20,000	Complete policy review
Curriculum Development	50,000	Determine curriculum PK - 12
Buildings & Grounds Staffing Analysis	6,000	Review existing staffing relative to industry standards
Transportation Routing Analysis	10,000	
Rebranding & Signage	10,000	
Food Services RFP Development	-	
Total Organizational	261,000	

The budget does not include superintendent search consultants. The average tenure of superintendents in New Jersey is under three years. It would be expected that a vacancy would exist annually among the school districts.

The transition also will involve upgrading and unifying enterprise software for many functions. This budget is not an exhaustive list of all software but rather highlights the mission critical systems and functions required for initial startup. The budget assumes that sufficient servers and other hardware necessary to run these programs exist within the constituent districts and would be repurposed to meet the transition and beyond.

However, the work to integrate the data for all entities and then to the NJDOE will be significant.

Transitional Infrastructure	Amount	Assumptions
Hardware	20,000	Transition Team equipment. Servers for software uses existing capacity for hardware or cloud computing.
Software Purchases/Expansion	100,000	Student Information, Special Education, Accounting, Payroll, Human Resources, Work Order, Routing,
Data Migration	50,000	Migrate existing student, staff, accounting data into unified systems
Total Transitional Infrastructure	260,000	

Critical to the transition will be to articulate new curricula throughout the organization. Collectively, the educational entities spend about \$1.16 million on instructional supplies. To unify the curricula supplies and provide all students with common textbooks will range from \$200,000 to \$300,000 if the new regional adapts the Little Egg Harbor curriculum as a base. Directing existing supply and textbook budgets would allow this transition in one or two years, providing time for selection, purchase, training, and implementation. Existing articulation among the district would effectively reduce this expense and timeline.

Program Articulation	Amount	Assumptions
Supplies, Materials & Textbooks	280,000	560 students x 5 classes x \$100 per class
Staff Training	254,500	509 Teachers, Administrators, Paraprofessionals x 5 trainings x \$100 each session
Total Program Articulation	534,500	

The total estimated transition costs are \$1,385,500 and represent delayed savings. Indeed, the faster the transition, the sooner the new district will see the cost reductions identified in this section. A prudent pace of transition guided by the realities of unifying five educational entities in four communities is recommended. The new board may wish to fund overlapping personnel for some period to ensure that each school functions smoothly throughout the transition. Maintaining existing staff would represent an opportunity cost by delaying savings but would help ensure continuity of vital functions during the transition.

F. Summary of Opportunities & Challenges

Although there are significant opportunities when regionalizing several districts, this new configuration is not without its challenges. This section will outline both the opportunities and challenges of unification in general terms and the proposed configuration specifically.

Opportunities

1. ***Create Something New*** – Unifying the separate school districts represents a significant opportunity to create an educational model employing the latest research, best management practices, and proven practices to optimize student achievement. The chance to provide educators with the tools, skills, and incentives to connect spending to outcomes is exceedingly rare. Unification offers a framework to implement around research-based solutions not available to most districts with entrenched practices and policies.
2. ***Economies of Scale*** – Larger districts offer economies when purchasing goods and services. There are two types of economies of scale. The first, on the production side, refers to factors that cause the average cost of producing something to fall as the volume of its output increases. Dividing fixed costs over more students will achieve these types of economies. The second, and more intuitive, are scale economies, generated by purchasing inputs at a lower per-unit cost when purchased in large quantities. For example, these economies include a range of goods and services from supplies to insurances.
3. ***Efficiencies*** – As discussed above, optimally sized districts are more efficient than small districts. These efficiencies can result in actual cost savings and other economic savings that present as improved services rather than expenditure reductions.
4. ***Resilience*** – Larger districts have an increased ability to absorb external shocks such as unexpected out-of-district special education placements, mechanical and building breakdowns, and more recently, pandemic response.
5. ***Capacity*** – Expanding the district provides an ability to offer more courses, programs, expertise, etc. For example, the PK-6 program could benefit from elementary counseling, academic coaches, or other services. Increasing the enrollment would provide the capacity to provide or expand these services to more students. This capacity advantage would impact a variety of programs ranging from academics to athletics.
6. ***Clean Slate*** – The most frustrating seven words for any manager are “that’s how we have always done it.” Unification clearly presents an opportunity to challenge old practices, keep the ones that work, and discontinue or modify those that do not work.
7. ***Expertise*** – Larger organizations can afford to maintain expertise across the enterprise. That expertise includes skill sets in academic subject specific areas as well as operational functions. As noted above, a small district may have one maintenance person who is responsible for all repairs. A larger school district may have several staff members and therefore can hire trade specific talent to address work in HVAC, plumbing, electric, etc.
8. ***Diversify Risk*** – The risks inherent in any enterprise lowers as the organization diversifies. For school districts, diversifying risk can help reduce costs for health insurance, general liability, workers’ compensation to name just a few.

9. **Internal Controls** – Related to risk diversification for business and central office functions, large organizations can more easily strengthen their internal controls. Internal controls are the mechanisms, rules, and procedures implemented by an organization to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud. Relying on employees to perform multiple duties, small districts cannot implement strong internal controls. Separating functions is a critical component of maintaining strong internal controls, and it becomes increasingly difficult with limited staff.
10. **Cross Training** – Cross training staff to perform other departmental functions complement internal controls and risk diversification. Having more staff in the business office, for example, allows employees to learn other job functions. This provides backup during planned and unplanned absences. A good internal control practice would require another employee to issue payroll during the payroll clerk’s vacation. This provides an opportunity to identify any incorrect and possibility fraudulent payroll entries.
11. **Slack** – A management theory well suited for school districts, slack stipulates that an agile organization able to respond to changing circumstances should allow its employees to function at less than full capacity. This staffing level provides the needed capacity to address emergent issues and unfunded mandates so frequently directed at school districts. Having staff not stretched to their limits offers the ability to comply when the NJDOE changes policy, the board of education adopts a new goal, or a pandemic strikes.

Challenges

1. **Loss of Local Control** – New Jersey has a long tradition of local control of public education. Although some communities have regionalized or entered into sending-receiving arrangements to educate some of their students, the vast majority of municipalities maintain a school system run by a local board of education. Unifying some five educational entities, by definition, will reduce the voice of any one community.
2. **Accessibility** – The proposed all-purpose regional represents about 142 square miles. Regardless of where the new central office is located, it will be farther for some residents interested in attending board meetings or needing to conduct business. Although longer, the distances are not prohibitive. If located relatively central within the regional, travel will likely not exceed 8 miles or 18 minutes from existing local board offices. Alternatively, some larger districts rotate public meetings to different schools and communities to provide opportunities for members of the public to participate.
3. **Initial Disruption** – Operationalizing an undertaking of this scope will require time, energy, focus, and resources. Although this study recommends maintaining existing schools, and student placements, unification will necessitate many decisions to reconfigure departments, logistics, policies, procedures, and protocols. This will require extensive community input, consideration, communications, training, and coordination. It will cause disruption as new processes get developed and implemented. However, as stated above, this also is an opportunity to jettison old and obsolete practices and reinvent services delivery.
4. **Organization Culture** – Each organization develops its own unique culture over time. Shared attitudes, beliefs, customs, and written and unwritten rules form the

cornerstone of an organization's culture. It consists of expectations, experiences, philosophy, as well as the values that guide employee behavior. A significant challenge lies ahead to merge the distinctive cultures from each constituent district into a unified culture for the new organization.

5. ***Efficiencies*** – Districts exceeding optimal size may see diminishing returns on efficiencies as they increase in size. More importantly, efficiencies can euphemistically mean reduction in force. School districts are labor intensive organizations. Salaries and benefits represent 70-80% of expenses. Some savings generated from unification will result in lost jobs and may impact many community members who currently work for their local school district.

VIII. Conclusion

The State's direction is to reduce the number of operating school districts while creating PK-12 structures where practicable. Indeed, the purpose of the grant funding this study is to investigate unifying smaller school districts into a single PK-12 district to save money and improve efficiencies. The all-purpose regional configuration accomplishes this goal. Collectively the all-purpose regional scenario saves more than \$2.3 million annually and improves both economic and logistical efficiencies. Because students likely will remain in the same buildings with generally the same teachers, they can be expected to continue to experience educational success.

Although the unified regional saves money when compared to the status quo, possible combinations for allocating those savings by equalized property value provides the best opportunity for every district to share in the tax advantage improving the chances of a unanimous referendum approval across all four communities.

The all-purpose regional structure also develops a foundation for future restructuring to generate more savings in operational areas. Given the financial pressures on smaller districts, the all-purpose regional offers opportunities for additional non-instructional financial savings thereby maintaining or expanding the instructional program. Also, a unified all-purpose regional aligns better with the optimal district size of 2,000 to 4,000 students.

The other scenarios studied continue to share the savings among the district in the all-purpose regional. However, any district or districts that enters into a sending-receiving relationship to provide 7-12 educational services rather than join the PK-12 regional district will see an increase in tax levy as the tuition rates and other costs, currently part of Pinelands Regional, are higher than the respective share of the regional tax levy. As would be expected, the unified regional saves more than the other scenarios, and the sending district(s) do not share in those savings.

The savings generated from any of the scenarios assumes existing levels of state aid. Under the unified all-purpose regional, if the State does not adjust for any loss of choice aid, the savings would drop but still be sufficient to provide a share of the savings for each community. The additional SEMI reimbursements will help improve the savings and associated levy reductions.

Given the analysis herein, a four community PK-12 all-purpose regional is financially viable, which is a significant driver to recommending this reconfiguration. Additionally, the close existing working relationship among the districts and the significant educational benefits also provide strong motivation for entering into this new relationship.

Appendix AA – Debt Schedules

This Appendix lists each constituent local public school district, or municipalities of each regional district, the original and current debt principal balance(s) and remaining debt service schedule(s) by debt issuance, and percentage of each constituent district’s principal to the aggregate.

Bass River – District has no outstanding bond issuances.

Eagleswood Township

Annual Maturities	Principal Amount	Principal Amount
2022	155,000	170,000
2023		185,000
2024		190,000
2025		195,000
2026		205,000
2027		210,000
2028		220,000
2029		225,000
2030		235,000
2031		245,000
2032		250,000
2033		260,000
2034		270,000
2035		280,000
2036		290,000
2037		305,000
Balance as of June 30, 2021	155,000	3,735,000

Little Egg Harbor Township

Refunding Bonds of 2015 – Issued on February 18, 2015 in the amount of \$6,000,000

Issue	2016 Refunding	2015 Refunding
Date Issued	July 19, 2016	March 31, 2015
Initial Amount	\$5,440,000	\$15,245,000
Annual Maturities	Principal Amount	Principal Amount
2022	290,000	785,000
2023	300,000	815,000
2024	315,000	860,000
2025	330,000	900,000
2026	340,000	950,000
2027	360,000	1,000,000
2028	375,000	1,055,000
2029	390,000	1,080,000
2030	405,000	1,125,000
2031	420,000	1,170,000
2032	440,000	1,215,000
2033	460,000	1,250,000
2034	475,000	
Balance as of June 30, 2021	4,900,000	12,205,000

Pinelands Regional

Issue	2015 Refund				
Date Issued	March 11, 2015				
Initial Amount	\$5,275,000				
Annual Maturities	Principal Amount	Bass River	Eagleswood	Little Egg Harbor	Tuckerton
2022	440,000	30,186	28,970	333,174	47,670
2023	450,000	30,872	29,629	340,746	48,753
2024	470,000	32,244	30,946	355,890	50,920
2025	490,000	33,616	32,262	371,034	53,087
2026	515,000	35,331	33,908	389,965	55,796
2027	530,000	36,360	34,896	401,323	57,421
Balance as of June 30, 2021	2,895,000	198,609	190,611	2,192,132	313,647

Issue	2017 Series				
Date Issued	July 20, 2017				
Initial Amount	\$53,645,000				
Annual Maturities	Principal Amount	Bass River	Eagleswood	Little Egg Harbor	Tuckerton
2022	1,480,000	101,535	97,445	1,120,675	160,344
2023	1,515,000	103,936	99,750	1,147,178	164,136
2024	1,550,000	106,337	102,054	1,173,680	167,928
2025	1,550,000	106,337	102,054	1,173,680	167,928
2026	1,550,000	106,337	102,054	1,173,680	167,928
2027	1,550,000	106,337	102,054	1,173,680	167,928
2028	2,100,000	144,070	138,267	1,590,147	227,516
2029	2,165,000	148,529	142,547	1,639,366	234,558
2030	2,235,000	153,332	147,156	1,692,371	242,142
2031	2,305,000	158,134	151,765	1,745,376	249,726
2032	2,390,000	163,965	157,361	1,809,739	258,935
2033	2,470,000	169,454	162,629	1,870,316	267,602
2034	2,555,000	175,285	168,225	1,934,679	276,811
2035	2,645,000	181,459	174,151	2,002,828	286,561
2036	2,745,000	188,320	180,735	2,078,549	297,396
2037	2,850,000	195,523	187,648	2,158,057	308,771
2038	2,850,000	195,523	187,648	2,158,057	308,771
2039	2,850,000	195,523	187,648	2,158,057	308,771
2040	2,850,000	195,523	187,648	2,158,057	308,771
2041	2,850,000	195,523	187,648	2,158,057	308,771
2042	2,850,000	195,523	187,648	2,158,057	308,771
2043	2,850,000	195,523	187,648	2,158,057	308,771

Tuckerton Township

Issue	04 Bond Series	2017 Bond Series	5 Disaster Loan
Date Issued	July 14, 2004	February 9, 2017	2014-15
Initial Amount	\$2,443,000	\$3,386,000	\$49,855
Annual Maturities	Principal Amount	Principal Amount	Principal Amount
2022	140,000	140,000	9,971
2023	140,000	145,000	9,971
2024	140,000	150,000	9,971
2025	140,000	155,000	9,971
2026		160,000	
2027		165,000	
2028		170,000	
2029		180,000	
2030		185,000	
2031		190,000	
2032		200,000	
2033		205,000	
2034		215,000	
2035		225,000	
2036		235,000	
2037		245,000	
Balance as of June 30, 2021	560,000	2,965,000	39,884

Appendix AB – Shared Services Summary

This schedule highlights each constituent local public school districts' shared services as Stated in the User-Friendly Budget and through discussions with the Business Administrator.

Bass River

Business Services	Interlocal Agreement with Pinelands
Special Education Services	Interlocal Agreement with Pinelands
Transportation Services, including Fuel	Interlocal Agreement with Pinelands

Eagleswood

Shared Service Category Type	Shared Service Category Description
Food Services	Shared Service Agreement with Pinelands Regional School District for Food Services
Special Education Services	Shared Service with Tuckerton Elementary for OT Services
	Shared Service with LEH School District for PT Services
Staffing - Other	Shared Service with Tuckerton Elementary for PE Teacher
	Shared Art Teacher with Bass River Elementary
Transportation Services, including Fuel	Jointures with Pinelands Regional for Transportation Routes

Little Egg Harbor

Business Services	Shared Assistant Business Administrator
Special Education Services	Shared Director Special Services
Staffing	Other Physical Therapy and COTA
Superintendent and Assistant Superintendent	Shared Superintendent
Transportation Services, including Fuel	Shared Transportation Coordinator
Technology Services	Shared IT Services
Purchasing	Co-Ops for MOESC, Manchester SD, Hunterdon ESC
Food Services	Shared Food Services Director

Pinelands

Business Services	Shared Business Administrator
Special Education Services	Child Study Team services
Custodial and Maintenance Services	Night Maintenance Supervisor
Food Services	Food Service Management program administration
Superintendent and Assistant Sup	Chief School Administrator / Superintendent
Technology Services	Broadband purchased through ESC of NJ for Comcast Fiber Ethernet
Transportation Services, including Fuel	Information Technology Staff

Tuckerton

Special Education Services	OT, PT, School Psychologist, Behaviorist
Food Services	Food Services shared between 5 districts

Appendix AC – Transportation Efficiency Models & Practices

To help districts improve its transportation efficiency, the NJDOE has established the following models and practices.

Models of Transportation Efficiency

Local boards of education may utilize a number of methods to increase their use of school vehicles, and, therefore, their transportation efficiency. These practices encourage the more efficient use of vehicles and cost savings.

- Tier school opening and closing times - School opening and closing times should be staggered in such a way as to enable the use of a single vehicle for several routes. The development of additional tiers can result in the need for fewer vehicles to service the same number of students.
- Coordinate school calendars (Public and Nonpublic) - Coordinate the start and end of the school year, as well as school holidays and teacher in-service days, so that school calendars for both public and nonpublic schools are consistent and uniform. This will assist school districts in better coordinating public and nonpublic school transportation, may enable districts to fill a route with both public and nonpublic school students, and may necessitate the use of fewer vehicles to transport the same number of students.
- Provide out of district transportation through a coordinated transportation services agency - Since the number of students attending a specific out of district school is usually fewer than the number of students attending a school within a school district, utilizing coordinated or regionalized transportation services will likely result in a higher capacity utilization of the buses transporting students to that out of district school. One route could service several districts whose students attend the same out of district school.
- Provide services through jointures, either as a host or joiner - When school districts form jointures to provide transportation services, the host district has the opportunity to fill what would have been empty seats on their route, and the joiner is able to provide transportation to their own students without using one of their own buses or contracting for the service while leaving some seats empty.
- Optimizing route design - The design of routes that service the largest numbers of students with the least amount of stops. Such routes may mix public and nonpublic school students and/or have multiple schools as destinations.
- Design routes with multiple destinations - When a route to a certain school passes one or more schools located along that route, the bus will be more fully utilized if children attending those other schools who live along that route can be added to the route. The bus would then stop at each of the schools along the route.
- Mix public and nonpublic school students on the same routes - Public and nonpublic school students living in the same neighborhood and attending schools located close to each other could be placed on the same bus route with both schools as the destination. This would alleviate the need

for two separate routes following the same roadways to similar destinations, and result in fewer vehicles to service the same number of students.

- Standardize ride-time policies for all districts participating in consolidated services - When districts with different ride-time policies (i.e., limits on the length of time a student may ride on a bus) attempt to use the same consolidated transportation services agency, the differences in the policies place constraints on the ability of the agency to provide transportation which meets all of the varying policies. Limiting the transportation for all participants to the shortest ride-time policy of its members could result in the inability of the agency to provide transportation to any of the participants.
- Package bids with tiered routes - The design of bid packages which would require contractors to bid on a package of routes which have been tiered for efficiency. This practice would prevent contractors from picking and choosing the most profitable routes while failing to bid on more demanding routes or routes with a lower profit margin. The packaging of bids with tiered routes enables bulk bidding and leads to volume discounts from school bus contractors wishing to bid on the entire package.
- Use municipal/school district joint bidding for maintenance, fuel, etc. - Savings can be realized by combining the needs of both the municipality and school district into one bid, which would be more likely to result in volume discounts from vendors.

Appendix AD – Teacher Combined Scattergram

Step	BA	BA+15	BA+30	MA	MA+30	MA+60/ DOC	Total
1	4.3	-	-	2.7	-	-	6.9
2	7.6	2.0	-	5.0	-	1.0	15.6
3	8.0	3.0	-	0.7	-	1.0	12.7
4	9.0	1.0	-	2.0	-	-	12.0
5	7.6	3.0	-	7.0	-	-	17.6
6	5.0	2.0	1.1	3.1	1.0	1.0	13.3
7	6.0	-	-	4.0	-	-	10.0
8	9.2	2.1	-	5.0	-	1.0	17.3
9	4.0	5.0	1.0	8.0	-	1.0	19.0
10	4.0	1.0	-	3.0	-	-	8.0
11	8.6	1.0	-	7.1	-	-	16.7
12	12.0	4.0	2.0	4.0	2.0	-	24.0
13	4.0	1.0	2.0	6.8	-	-	13.8
14	5.0	1.0	-	6.0	-	1.0	13.0
15	10.0	1.0	1.0	8.0	-	-	20.0
16	10.0	5.0	-	1.0	-	2.0	18.0
17	12.0	8.0	7.0	8.0	4.0	-	39.0
18	11.0	2.0	-	7.0	-	2.0	22.0
19/OG1	11.0	2.0	-	4.0	1.0	-	18.0
OG 2	2.0	1.0	-	2.0	-	-	5.0
OG 3	2.8	1.0	-	2.0	-	-	5.8
OG 4	3.0	-	-	1.0	-	-	4.0
OG 5	2.0	-	-	1.0	-	-	3.0
OG 6	2.0	-	-	1.0	-	-	3.0
OG 7	1.0	-	-	1.0	-	-	2.0
OG 8	1.4	-	-	2.0	-	-	3.4
OG 9	-	-	-	1.0	-	-	1.0
Total	162.5	46.1	14.1	103.4	8.0	10.0	344.1

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