



Regionalization and Shared Services Feasibility Study

Woodstown-Piles Grove RSD, Alloway Twp SD, Upper Pittsgrove SD
Steering Committee Meeting - May 7, 2026

Rowan School Regionalization Institute

Rowan University, 201 Mullica Hill Road, Glassboro, NJ 08028



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Scope of Work and Deliverables

Jun 2025 – Shared outline of the proposed study with key stakeholders from each participating district.

Jul 2025 - Community-based SWOT Analysis

Summer 2025 – Gathered data relevant to the study from public sources, district records, and stakeholder meetings as needed.

Oct 2025 – Produced governance/legal and demographic analyses.

Dec 2025 - Community Update

Jan 2026 - Finalized education/program and finance/operations analyses.

Feb 2026 – Made recommendations based on the analyses, forwarded draft report to district administrators (Superintendents / CSAs)

March 2026 - Shared report findings with Board committees and scheduled public presentation

May 2026 - Final presentation to the community



Study Scenarios

1. Option 1 - Enlarging Woodstown-Pilesgrove to include Alloway and Upper Pittsgrove, creating a single grades pK-12 regional district for all three communities.
2. Option 2 - Enlarging Woodstown-Pilesgrove to include Alloway only with Upper Pittsgrove remaining a grades pK-8 district with a send-receive agreement.
3. Option 3 - Forming a new pK-8 regional district with Alloway and Upper Pittsgrove, with the new regional sending grades 9-12 students to Woodstown-Pilesgrove through a tuition agreement.
4. Status Quo Option - Maintaining the current governance structures with a focus on expanding shared services without formal consolidation.



Important to Remember

1. We studied the scenarios identified on the previous slide. Any other outcome would alter the potential benefits and challenges identified in the report.
2. The enrollment, state aid, and tax levy data represent a snapshot in time. Conditions change from the day after that snapshot forward.
3. Projections are just that – estimates based on longitudinal data and trends. They will not match the future exactly and should not be expected to do so. Students enroll and disenroll, staff members come and go, costs increase, state aid shifts – all of these and more will impact the projections.
4. Your board attorney should be engaged to interpret any legal issues raised in this document.
5. Implementation of any recommendation in this study would need to be made by decision of the relevant board(s) of education or vote of the relevant community(s).



Important to Remember

The Rowan School Regionalization Institute was commissioned to evaluate potential regionalization options for the Woodstown-Pilesgrove, Alloway, and upper Pittsgrove communities.

By conducting a comprehensive analysis of academic programming, student outcomes, and fiscal health, we provide local Boards and residents with the data necessary for informed decision-making.

While our research highlights the academic advantages of regionalization, we recognize that these advantages must be carefully balanced against unique community-specific considerations, including tax implications.

Tonight's presentation represents the beginning of the conversation about how best to move forward as a cluster of school districts, all of whom send students to Woodstown High School.



Key Findings



Education and Program



Education and Program - Curriculum and Instruction

- English Language Arts (ELA): All district programs reportedly align with the "Science of Reading," **but use different core resources** (e.g., Woodstown uses Wit & Wisdom, Alloway uses i-Ready, and Upper Pittsgrove blends Wonders with Writing Workshop).
- Mathematics (Math): **Coordination is strongest in grades K-5** (all use Ready Mathematics). However, **alignment diverges in middle school**.
- There exists a **notable disparity in time in school**, ranging from 6 hours 35 mins in Alloway to 7 hours 5 mins in Woodstown. **Over a 180-day school year, this creates a gap of 90 hours of time in school**.
- A similar disparity exists in **instructional time**, ranging from 5 hours 44 mins (Woodstown HS) to 6 hours 15 mins (Upper Pittsgrove), or **93 hours of additional instruction annually**.
- Instructional minutes in ELA and Math are consistent K-4, but diverge a bit in the middle school grades (between 80 - 90 mins/day), which adds up to a **difference of 30 hours annually**.



Education and Program - Curriculum and Instruction

- Ensuring all incoming high school students **share common experiences** in educational programs and philosophy, **consistent time allocation** for content areas, and **aligned professional learning** opportunities can provide numerous advantages (teaching and learning strategies, language/vocabulary, common professional learning experiences).
- **A centralized regional curriculum office** overseeing grades pK-12 education could provide unified leadership, support, and coordination for curriculum and instruction across the schools, ultimately enhancing student achievement and success.
- **Shared services** can be great for curriculum alignment, but there are **recurring risks** (change in leadership or Board, budget, curriculum cycle)



Education and Program - Student Surveys

Researchers administered surveys to Woodstown High School tenth graders and asked them to reflect upon their preparedness for their freshmen year (just completed).

- ELA (Reading) - 67% of Upper Pittsgrove students and 56% of Oldmans students responded with the top two scores, while less than 50% of students from Alloway and Woodstown-Pilesgrove did the same.
- ELA (Writing) - 85% of Oldmans students, 78% of Alloway students, and 76% of Woodstown-Pilesgrove students responded with the top two scores. No students from Upper Pittsgrove responded with the top score, although 58% responded with the second highest score.
- Math - Most students were enrolled in Algebra I or Algebra II in ninth grade, with much smaller groups enrolled in Pre-Algebra or Geometry.
- Math - Reflecting on their ninth grade year, 100% of Oldmans students, 87% of Upper Pittsgrove students, 78% of Alloway students, and 69% of Woodstown-Pilesgrove students felt “as-prepared” or “better-prepared” as their peers for their 9th grade math class. That’s a large disparity.



Education and Program - Performance Measures (ELA)

ELA Proficiency	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Woodstown MS				55%	72%	72%
Shoemaker	55%	55%	67%			
Alloway	41%	51%	50%	44% (2 yr)	36%	45%
Upper Pittsgrove	59%	67%	49%	56%	70%	69%
State Average	43%	50%	52%	50%	54%	53%

The table above represents the average of the last three years of proficiency rates on the NJSLA-ELA.

Green = >5% above state average; Black = within 5 % of state average up or down; Red = >5% below state average

Dash = not applicable. Asterisk (*) = data not made public for groups of less than 20 students.



Education and Program - Performance Measures (Math)

Math Proficiency	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Woodstown MS				39%	45%	13% (1 yr)
Shoemaker	46%	43%	48%			
Alloway	49%	38%	27%	30%	38%	20%
Upper Pittsgrove	65%	56%	35%	56%	64%	37%
State Average	46%	43%	39%	34%	35%	17%

The table above represents the average of the last three years of proficiency rates on the NJSLA-Math.

Green = >5% above state average; Black = within 5 % of state average up or down; Red = >5% below state average

Dash = not applicable. Asterisk (*) = data not made public for groups of less than 20 students.



Education and Program - Student Growth

English Language Arts (ELA)

	2022-23 mSGP	2023-24 mSGP
Woodstown-Pilesgrove	61	61
Alloway	58	56
Upper Pittsgrove	50	53

Mathematics

	2022-23 mSGP	2023-24 mSGP
Woodstown-Pilesgrove	50	55
Alloway	49.5	49
Upper Pittsgrove	50	60

An mSGP **below 35** indicates low growth, an mSGP between **35 and 65** indicates typical growth, and an mSGP **greater than 65** indicates high growth.



Education and Program - Performance Measures

- Federal Accountability Status: The State's school accountability system, in line with the federal *Every Student Succeeds Act (ESSA)*, identifies schools in need of comprehensive or targeted support. There are **no schools** in this region identified as requiring either level of support during the 2025-26 school year.
- There remain, however, **significant disparities** among the three elementary and middle school assessment scores at various grade levels. This adds further evidence to the recommendations on the desirability of better curriculum coordination, common philosophies and instructional materials, and similar resources devoted to academic work in order for the students to have a common background as they enter high school.



Education and Program - Performance Measures

English Language Arts (ELA)

	2021	2022	2023
% at or above CRB	74%	79%	71%
State Average	68%	67%	65%

Mathematics

	2022	2023	2024
% at or above CRB	41%	54%	46%
State Average	49%	48%	46%

College **R**eadiness **B**enchmarks are score thresholds on standardized tests (like ACT/SAT) indicating a student's likelihood of success in introductory college courses.

Ultimately, the elementary and middle schools feed into Woodstown HS where students:

- Scored consistently at or above the ELA college readiness benchmarks as compared to the state average; Math fell short of the of the benchmark one of the three years studied.
- Had graduation rates at or above the state averages for the 4-year and 5-year cohorts for six of the seven metrics tested over the past four years. Notably, Hispanic students are besting the state average.



Education and Program - Preschool Education

- All districts receive preschool expansion funding and use **Creative Curriculum**.
- It is worth noting that as of the 2024-2025 school year, the region was doing an **excellent job with preschool education**.
- Whether operating as an enlarged or newly formed regional or establishing a shared service agreement to help coordinate the preschool programs, the districts should **investigate the opportunity to share professional staff such as the instructional coaches, intervention staff, and family and community liaisons**.

Education and Program - Special Education

	Woodstown- Pilesgrove	Alloway	Upper Pittsgrove
Number of Classified Students	251	47	59
Percent of Total Enrollment	16.9%	16%	17.3%
% Classified Students Placed In-District	91.1%	88.9%	98.1%

Each district demonstrates real effort to be effective and efficient while educating students in their home schools with their non-disabled peers.

While it may be true that student needs are quite different at each school, it is also possible that the unique practices and philosophies of the districts may lead to variance in eligibility criteria for classification and individual education plan (IEP) development. A coordinated special education office serving the region could help to streamline this process.



Education and Program - Special Education

- There exist **differences in services provided to meet the requirements of students with special needs**. Lack of program alignment among districts has led to the **availability of different programs**, creating challenges as students head into the high school grades.
- All superintendents noted that they **strive to be more inclusive**, using their data to drive decisions, and strengthening supports to move away from out of district placements.
- **Consider more interdistrict placements before looking outside the region**. Depending on the number of students needing a specific program in any given year, efficiencies may be found in consolidating programs into one or even two of the elementary schools.
- A “shared program” across the region would include **special education directors meeting frequently to discuss needs, placements, related services**, etc, resulting in pooling resources across districts and potentially better meeting student needs closer to home.
- One option to improve coordination and address some of the issues of the middle/high school IEP transition concerns in the status quo arrangement would be to consider a single regional elementary director (for grades pK-5) and a regional secondary director (for grades 6-12).



Education and Program - District Level Staffing

	Woodstown- Pilesgrove	Alloway	Upper Pittsgrove
District-Level Staff Total	37.15	11.55	13.7
Student Enrollment	1490	268	340
Student to Staff Ratio	40.1:1	23:1	25:1

- Woodstown-Pilesgrove has the largest student enrollment, and the most efficient student to staff ratio at the district level.

Scale matters; it is difficult for smaller districts to get significant economies of scale, though in this region, the shared services help.

- There is a great deal of personnel sharing in place at the district level. As such, savings at the administrative level will be moderate, at best.



Education and Program - Projected Staffing Needs

- With school-level staff remaining relatively constant, the opportunities for efficiency will be more available by combining some positions on district office staffs, though the current level of sharing will limit savings.
- The tables on the next slide model what a regional district office structure might look like under each scenario based on projected 2025-26 enrollments across each scenario. The result is a personnel level that is more streamlined, and potentially more efficient, than is possible in the status quo district configuration. *These estimates are based on SFRA funding models.*



Education and Program - Projected Staffing Needs

Scenario 1: Full pK-12 Regionalization

Scenario 2: pK-12 Regionalization (W-P/Alloway)

	Current	Proposed
Superintendents	2.5	1.0
Assistant Superintendents	0.0	0.0
Directors/Supervisors/Coordinators	9.0	6.0
Child Study Team Staff	12.4	12.0
Business Administrators	2.0	1.0
Assistant Business Administrators	0	0.0
Total Staff	25.9	20.0

	Current	Proposed
Superintendents	2.0	1.0
Assistant Superintendents	0.0	0.0
Directors/Supervisors/Coordinators	7.8	5.0
Child Study Team Staff	8.4	8.0
Business Administrators	1.0	1.0
Assistant Business Administrators	0	0.0
Total Staff	19.2	15.0

Scenario 3: pK-8 Regional (Alloway, Upper Pittsgrove)

	Current	Proposed
Superintendents	1.5	1.0
Assistant Superintendents	0.0	0.0
Directors/Supervisors/Coordinators	4.0	3.0
Child Study Team Staff	5.0	4.0
Business Administrators	1.25	1.0
Assistant Business Administrators	0	0.0
Total Staff	11.75	9.0

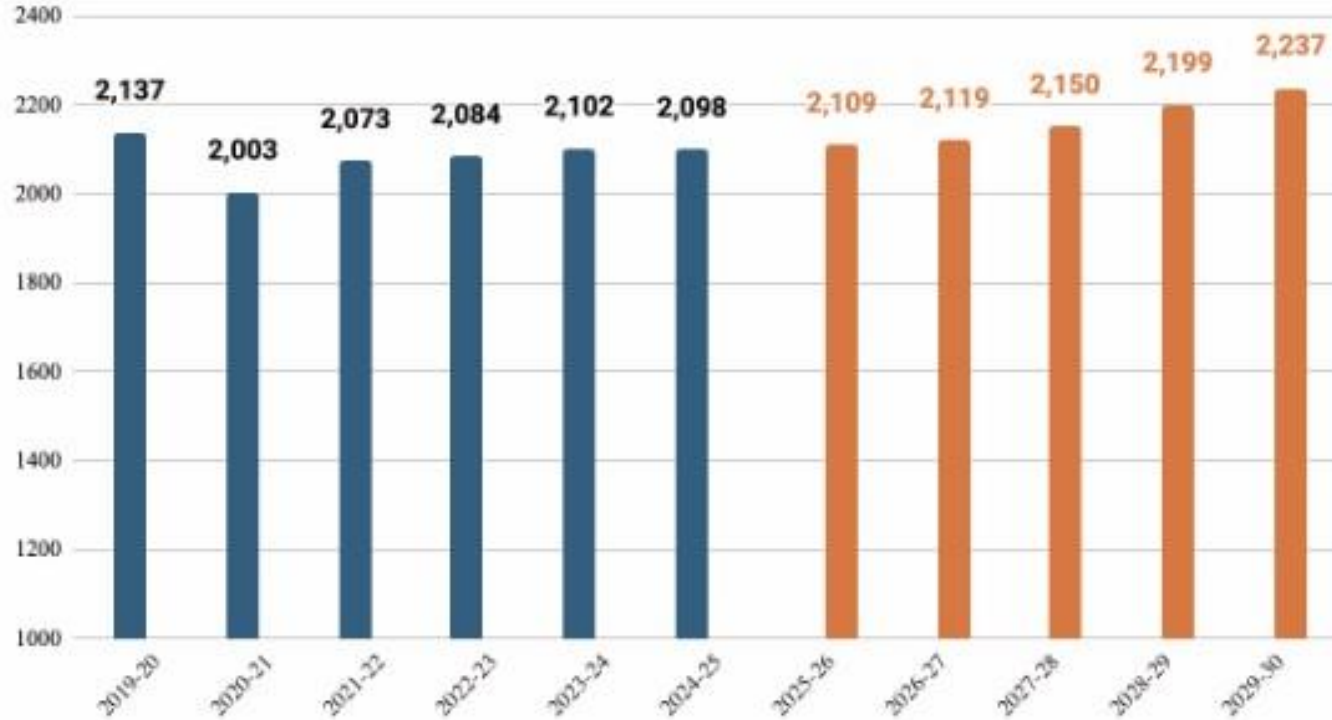


Demographics and Facilities



Demography and Facilities - Enrollment History & Trend

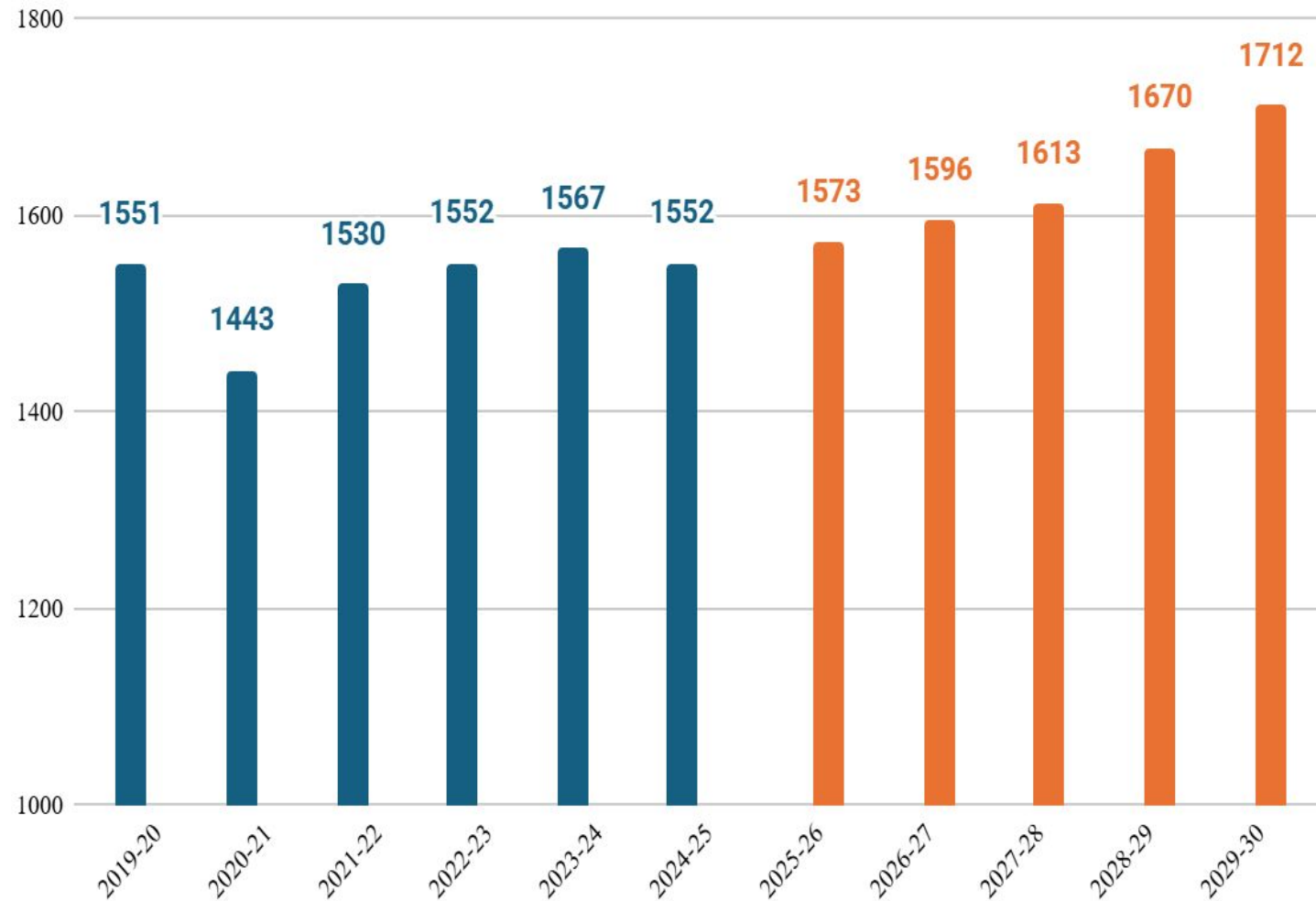
Enrollment History and Trend, 2019-20 to 2029-30



The overall enrollment increase in the Woodstown-Pilesgrove/Alloway/Upper Pittsgrove region over the next five years is projected to be 139 students from the 2024-25 actual enrollment of 2,098 students (Elementary up 160 students and HS down 21 students), an aggregate increase of 6.6% and a material averaged change of approximately 2.0 students per grade per year over 14 grade levels.

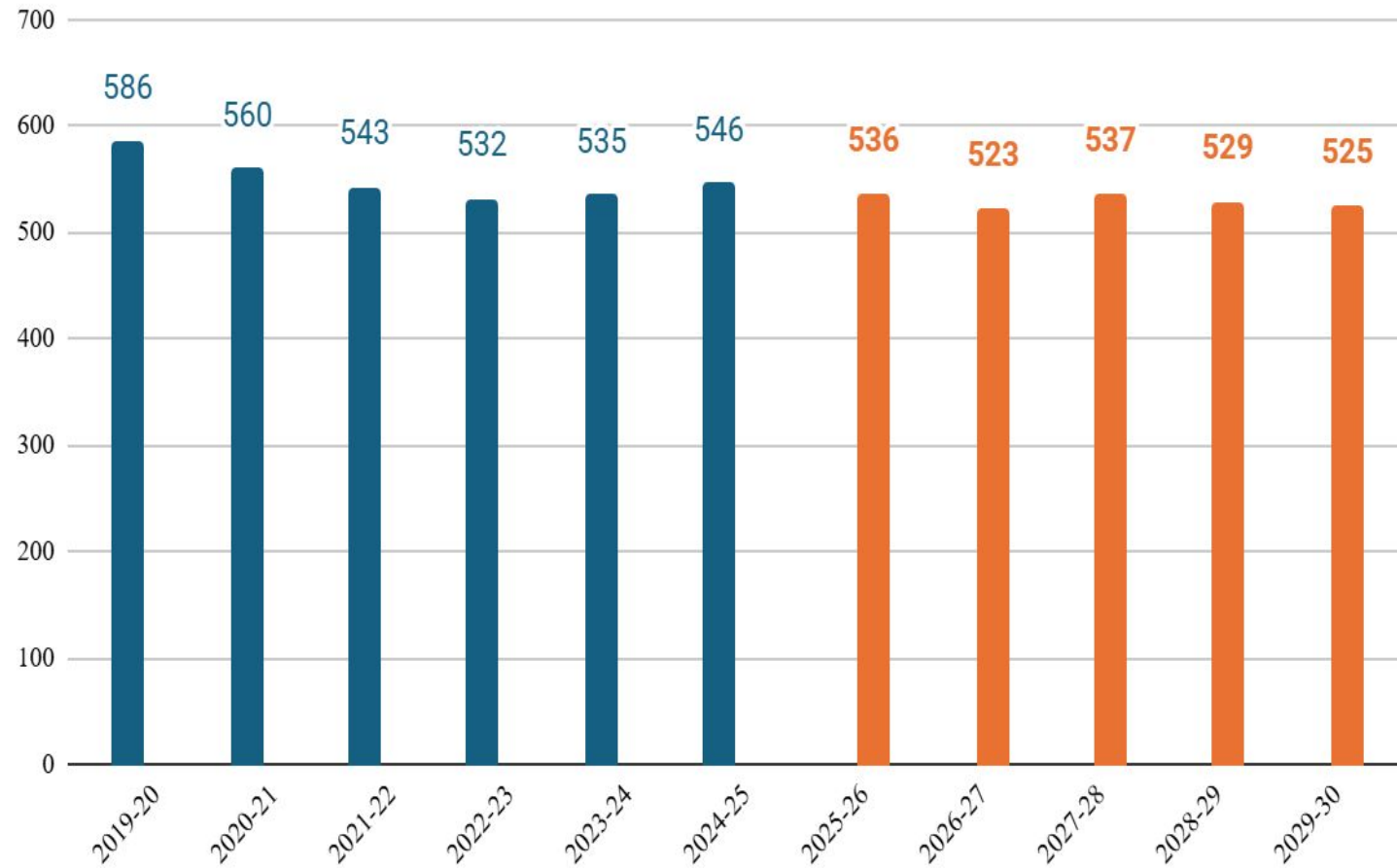


Demography and Facilities - Elementary Enrollment Projections





Demography and Facilities - High School Enrollment Projections





Demography and Facilities - Facility Utilization

- It is understood that schools operate differently than they did twenty years ago, with greater emphasis on using spaces to meet the needs of students with specialized needs as well as a broadening of the curriculum for all students.
- At most, the projected enrollments show the availability by 2029-30 of 10 classrooms at Alloway ES, 6 at Woodstown MS (prior to the movement of 5th grade) and 9 at Woodstown HS. There is projected to be a net need for 5 classrooms at Upper Pittsgrove ES, 8 at Mary Shoemaker ES (prior to movement of 5th grade), and 1 at the William Roper ECLC.



Governance and Law



Governance and Law - Voting on Regionalization

- **Scenario 1 (Full Regionalization)** - The proposal would be submitted to the voters of Woodstown-Pilesgrove as well as the voters of the other two districts. The proposal to enlarge the regional would be adopted if a majority of the votes cast in the regional district support it and a majority in both Alloway and Upper Pittsgrove also support becoming constituent members.
- **Scenario 2 (W-P and Alloway only)** - The Woodstown-Pilesgrove and the Alloway Boards could put a proposal before the voters of each district at a special school election. If a majority of voters in both districts support adding Alloway as a constituent member, then the proposal for Alloway to join Woodstown-Pilesgrove as a constituent member would be adopted and move forward.
- **Scenario 3 (Alloway and Upper Pittsgrove New Regional)** - A different process is required to form a new regional, unlike that of adding new members to an existing regional. The law requires that the proposal to form a new regional be submitted to the voters in each of the municipalities that choose to participate in the referendum. The proposal to create a new regional would be adopted if a majority of the votes cast in each of the municipalities agreed to form the regional. Conversely, if voters in any one of the communities participating in a referendum voted against creating a new regional, the proposal would fail.



Governance and Law - Board Composition

Current Membership, Woodstown-Pilesgrove Regional Board of Education

Municipality	Number of Members
Woodstown Borough	4
Pilesgrove Township	5
Alloway Township	1
Upper Pittsgrove Township	1



Governance and Law - Board Composition

Scenario 1: Full Regionalization

Municipality	Number of Inhabitants	Percentage of Inhabitants	Number of Members
Woodstown Borough	3,690	25.2%	2
Pilesgrove Township	4,202	28.7%	3
Alloway Township	3,292	22.5%	2
Upper Pittsgrove Township	3,440	23.5%	2

Scenario 2: Woodstown-Pilesgrove and Alloway

Municipality	Number of Inhabitants	Percentage of Inhabitants	Number of Members
Woodstown Borough	3,690	33.0%	3
Pilesgrove Township	4,202	37.6%	4
Alloway Township	3,292	29.4%	2
Upper Pittsgrove Township	n/a	n/a	1

Scenario 3: Alloway and Upper Pittsgrove Regionalization

Municipality	Number of Inhabitants	Percentage of Inhabitants	Number of Members
Alloway Township	3,292	48.9%	4
Upper Pittsgrove Township	3,440	51.1%	5



Governance and Law - Frequency of Voting

- The school regionalization law is silent on the number of times or how frequently a regionalization referendum can be held.
- The State's education law does not generally address referendum timing or frequency other than to say they must be held during the April school election, the November statewide general election, or on special election dates authorized in N.J.S.A. 19:60-2 – the fourth Tuesday in January; the second Tuesday in March; the last Tuesday in September; or the second Tuesday in December.
- The consultants have made a request to the Office of Legislative Services to address whether there is another possible interpretation.



Finance and Operations



Finance and Operations - Collective Bargaining Agreements

- **All Scenarios:** Each individual staff member would follow the CBA of the district from which they came for the first three years or until a successor agreement is reached.
- **Scenario 1:** After 3 years, in the event that a successor agreement cannot be reached, Woodstown-Pilesgrove's collective bargaining agreement (as the largest district including applicable grade levels) would govern all staff. **Cost ~ \$121,400**
- **Scenario 2:** After 3 years, in the event that a successor agreement cannot be reached, Woodstown-Pilesgrove's collective bargaining agreement (as the largest district including applicable grade levels) would govern all W-P and Alloway staff. **Cost ~ \$54,300**
- **Scenario 3:** After 3 years, in the event that a successor agreement cannot be reached, Upper Pittsgrove's collective bargaining agreement (as the largest district including applicable grade levels) would govern all Upper Pittsgrove & Alloway staff. **Cost ~ \$35,100**
- The estimated costs listed above use the "next highest step method" for calculating the cost of movement on the guide.



Finance and Operations - Transportation

- The proposed regionalization does not result in grade levels of students changing schools, so **transportation would remain largely as it is.**
- There would be **no large-scale impact on student seat time or distance traveled** from a regionalization, as there has been no discussion of any intent to (mass*) change the schools that students are attending.
- The **organization of one transportation supervisor and one assistant/ coordinator overseeing the entire region** may facilitate better and more efficient combinations, as the supervisor and coordinator would be better acquainted with the needs of all districts, thereby enabling them to identify opportunities for combining students with specific routes.

**Individual changes based on student needs may be considered.*



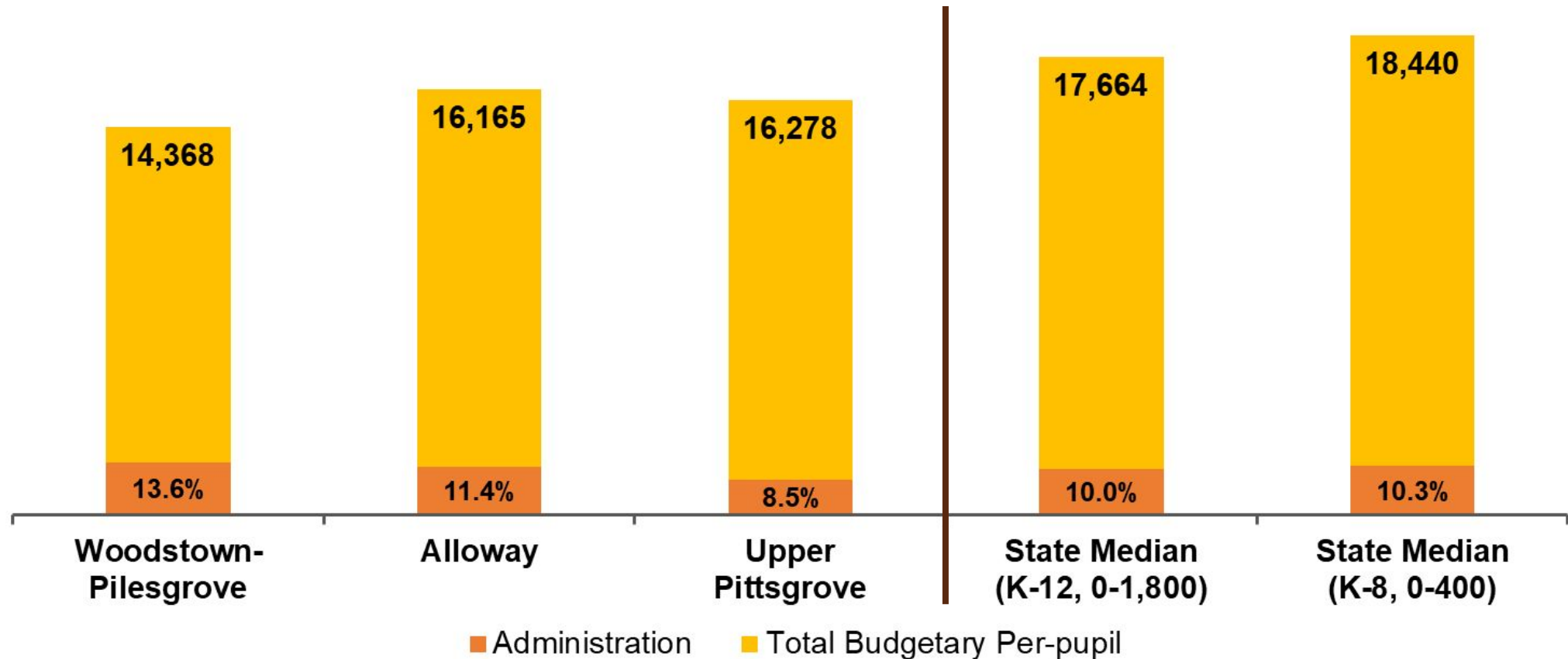
Finance and Operations - Shared Services

- All of the districts in this study participate in shared services. It is obvious that **the districts in the Woodstown-Pilesgrove region have worked hard to establish efficiency-enhancing approaches.**
- The study recommends exploring the following:
 - a regional business office
 - shared counseling positions
 - shared curriculum and instruction coordinators
 - a shared facilities director
 - the possibility of a shared food service management company
 - a shared special education director
 - shared special subject teachers
 - shared professional development
 - and a regional transportation coordinator



Finance and Operations - Operating Expenses

How Do The Districts Compare on Spending?





Finance and Operations - Potential Cost Savings

- Cost Savings estimates were generated for each of the scenarios studied.
- **Savings range from \$243,900 to \$375,000 across the three scenarios.**
- The primary areas targeted for cost reduction include audit processes, professional services, and administrative and support staffing.
- **All existing programs are anticipated to be maintained.**
- It is important to note that these cost savings do not include the potential financial efficiencies and educational benefits that could occur from consolidating and coordinating operations such as curriculum and textbook purchases, in-district special education programs, student transportation, technology infrastructure, central office functions, unified contract negotiations, and the potential for self-insured health benefit plans. These savings are all possible longer term, but *immediate* savings in these areas are difficult to achieve and even more difficult to quantify.



Finance and Operations - Potential Cost Savings

Option 1: Expanded Regional Grades pK-12 (Full Integration)

- Savings in this scenario is estimated to be \$375,000.
- Savings is driven by reductions in administrative staff salaries and associated health benefits costs.
- Additional costs were identified for several Director-level positions and from aligning teacher salary guides.

Items	Savings (Costs)
Superintendents (1.5 to 1.0)	\$61,000
Chief School Administrators (1.0 to 0)	\$132,600
Assistant Superintendents (no change)	\$0
Business Administrators (2.0 to 1.0)	\$139,200
Assistant Business Administrators (no change)	\$0
Special Education and Guidance Directors (2.0 to 2.0)	(\$11,400)
Technology Directors (1.0 to 1.0)	(\$3,000)
Facilities Directors (3.0 to 1.0)	\$115,600
Transportation Coordinators (0.5 to 1.0)	(\$33,600)
Principals (CSA 0.0 to 1.0, no other changes)	(\$132,600)
Vice Principals (no change)	\$0
Directors of Curriculum & Instruction (3.0 to 2.0)	\$81,000
Treasurers of School Monies (no change)	\$0
Consolidation of Clerical Personnel (no change)	\$0
Reduction in Audit Costs	\$50,000
Reduction in Legal Costs	\$0
Consolidation of Budget Software Costs	\$0
Dues and Fees	\$0
Health and Other Non-Salary Benefits	\$97,600
Default Salary Guide Alignment	(\$121,400)
Total Estimated Cost Savings	\$375,000



Finance and Operations - Potential Cost Savings

Option 2: Expanded Regional Grades pK-12 (Alloway only)

- Savings in this scenario is estimated to be \$243,900
- Savings is driven by reductions in administrative staff salaries and associated health benefits costs.
- Additional costs were identified for a transportation coordinator and from aligning teacher salary guides.

Items	Savings (Costs)
Superintendents (1.0 to 1.0)	(\$9,000)
Chief School Administrators (1.0 to 0)	\$132,600
Assistant Superintendents (no change)	\$0
Business Administrators (1.0 shared to 1.0)	\$42,300
Assistant Business Administrators (no change)	\$0
Special Education and Guidance Directors (2.0 to 1.0)	\$83,200
Technology Directors (1.0 to 1.0)	(\$3,000)
Facilities Directors (2.0 to 1.0)	\$54,100
Transportation Coordinators (0.5 to 1.0)	(\$33,600)
Principals (CSA 0 to 1.0; no other changes)	(\$132,600)
Vice Principals (no change)	\$0
Directors of Curriculum & Instruction (3.0 to 2.0)	\$81,000
Treasurers of School Monies (no change)	\$0
Consolidation of Clerical Personnel (no change)	\$0
Reduction in Audit Costs	\$23,000
Reduction in Legal Costs	\$0
Consolidation of Budget Software Costs	\$0
Dues and Fees	\$0
Health and Other Non-Salary Benefits	\$60,200
Default Salary Guide Alignment	(\$54,300)
Total Estimated Cost Savings	\$243,900



Finance and Operations - Potential Cost Savings

Option 3: Creation of a Grades pK-8 Regional with Alloway and Upper Pittsgrove

- Savings in this scenario is estimated to be \$262,900
- Savings is driven by reductions in administrative staff salaries and associated health benefits costs.
- Additional costs were identified from aligning teacher salary guides.

Items	Savings (Costs)
Superintendents (0.5 to 0)	\$75,000
Chief School Administrators (1.0 to 1.0)	\$0
Assistant Superintendents (no change)	\$0
Business Administrators (1.5 to 1.0)	\$50,900
Assistant Business Administrators (no change)	\$0
Special Education Directors (1.0 to 1.0)	\$29,000
Technology Directors (no change)	\$0
Facilities Directors (2.0 to 1.0)	\$57,600
Transportation Coordinators (no change)	\$0
Principals (no change)	\$0
Vice Principals (no change)	\$0
Directors of Curriculum & Instruction (1.0 to 1.0)	\$0
Treasurers of School Monies (no change)	\$0
Consolidation of Clerical Personnel (no change)	\$0
Reduction in Audit Costs	\$26,000
Reduction in Legal Costs	\$0
Consolidation of Budget Software Costs	\$0
Dues and Fees	\$0
Health and Other Non-Salary Benefits	\$59,500
Default Salary Guide Alignment	(\$35,100)
Total Estimated Cost Savings	\$262,900

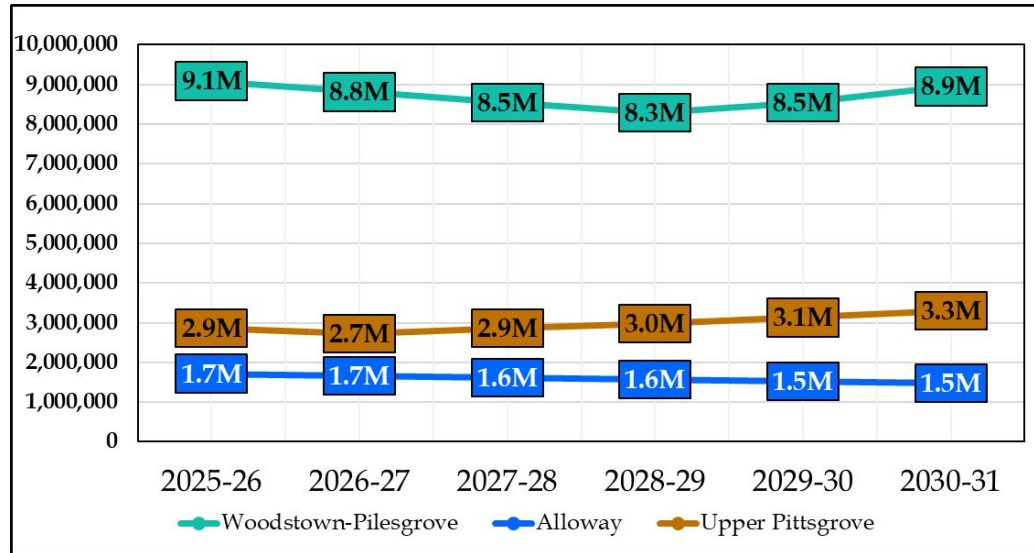


Finance and Operations - State Aid Projections

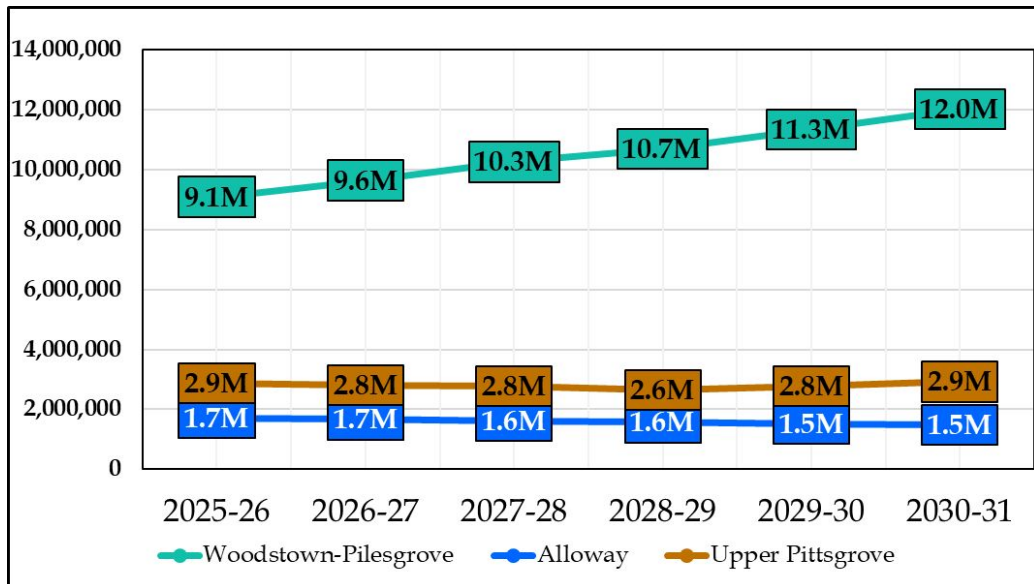
- State aid is projected for each district under the status quo configuration and for the three regionalization options using a model that approximates the School Funding Reform Act (SFRA) funding formula.
- The model incorporates statutory provisions, policy adjustments, and projected demographic and property data to generate consistent, comparable estimates for FY 2027 through FY 2031.
- **The study projected state aid using formula parameters in effect at the time of analysis.**
- Since then, DOE has released actual FY 2027 aid figures.
 - For FY 2027, the Department lowered the EPV and income multipliers used in the formula. This is a statewide change affecting all districts.
 - **Factoring in actual FY 2027 data to the study's model changes the five-year trajectories materially for all three options.**
- The following slides show the study's original projections alongside revised projections. Both are presented to illustrate the sensitivity of state aid to formula parameters outside local control.

Finance and Operations - State Aid Projections

- ORIGINAL:** In the status quo, the analysis found state aid to Woodstown-Pilesgrove will dip then rebound, aid to Alloway will decline, and aid to Upper Pittsgrove will increase from 2027 to 2031

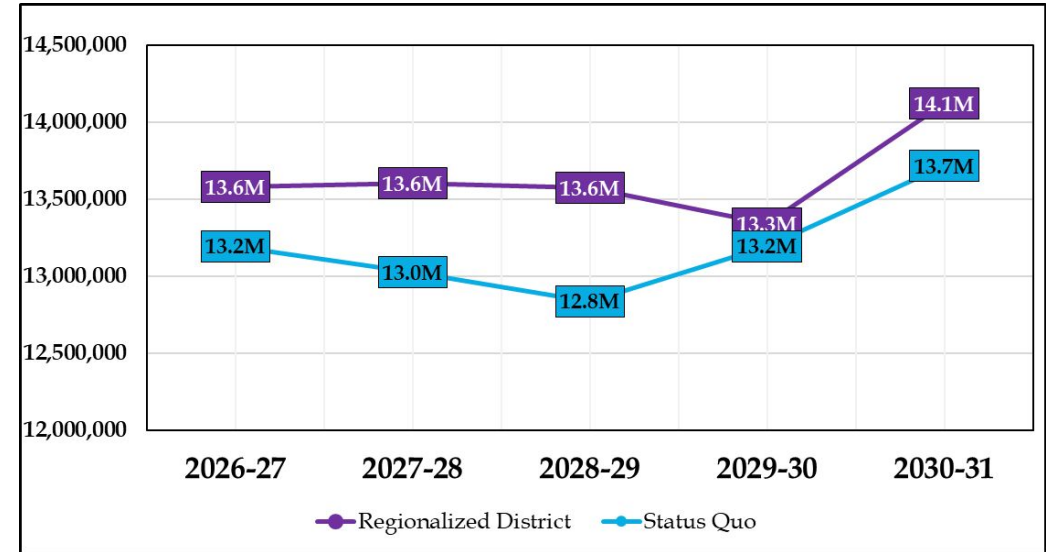


- REVISED:** In the status quo, the revised analysis projects that state aid to Woodstown-Pilesgrove will increase annually through 2031, aid to Alloway will decline modestly, and aid to Upper Pittsgrove will decline initially before rising to levels comparable to FY2027.
- Woodstown-Pilesgrove is set to receive higher aid in FY27 than initially anticipated while Upper Pittsgrove will see less aid.

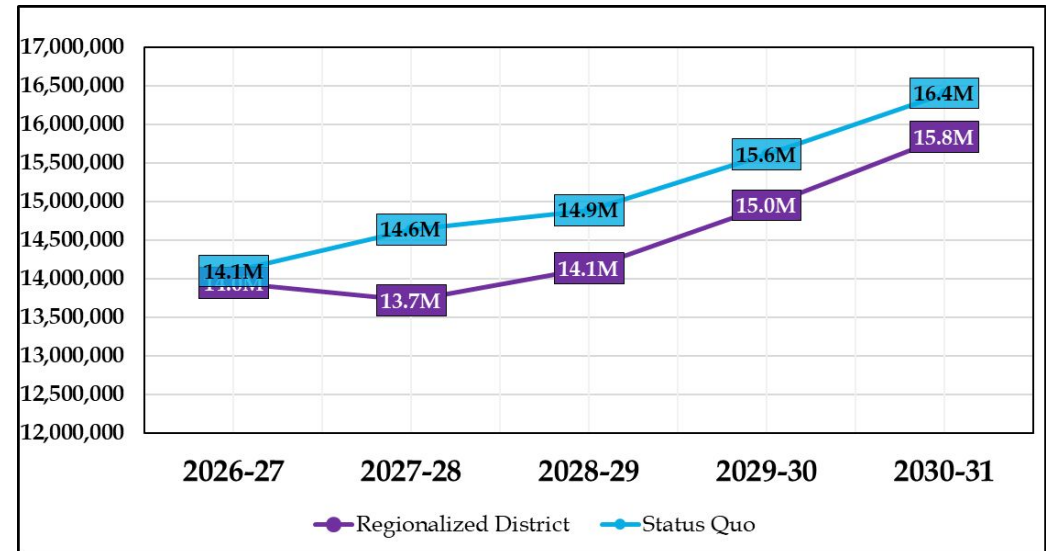


Finance and Operations - State Aid Projections

- **ORIGINAL:** Generally, under Option 1, the original analysis found that state aid would be higher in the regional district than total aid if the districts remain separate.



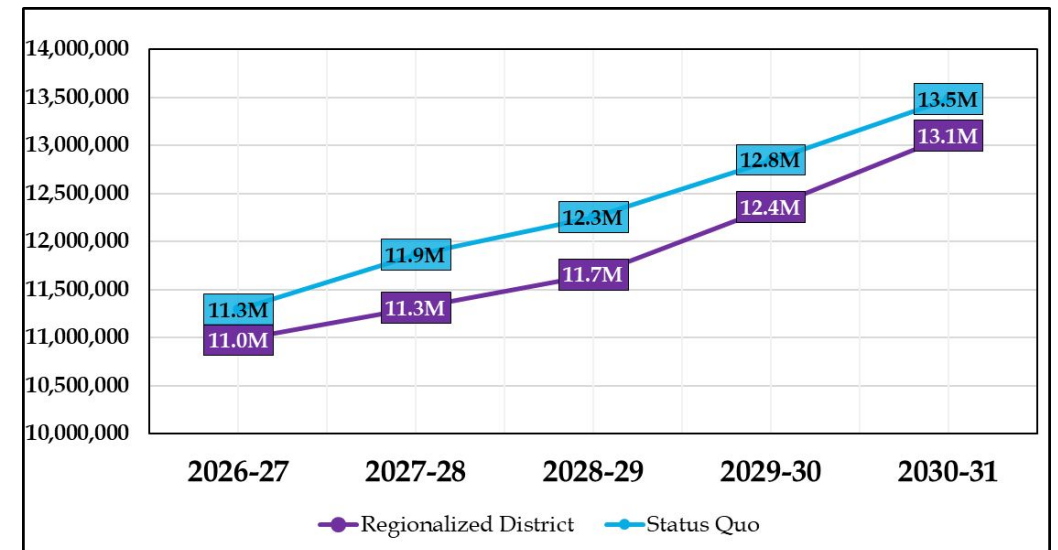
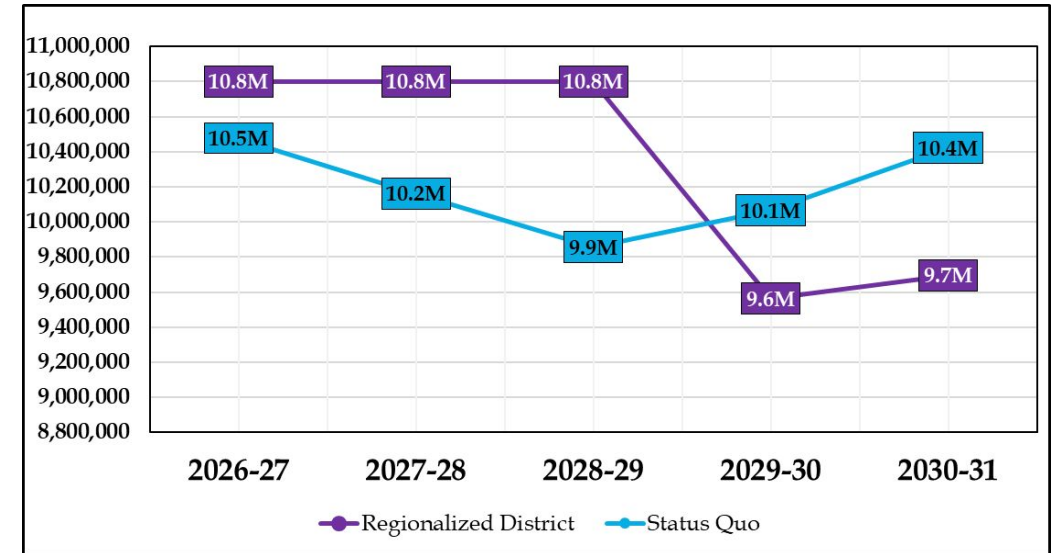
- **REVISED:** Under Option 1, in the revised analysis:
 - Regional state aid will be lower than aid as separate districts for the entire period.
 - Aid as separate districts increases to \$16.4M by FY2031, \$2.7M higher than the original analysis projected.
 - Under capped aid, aid in the regional will run modestly below aid as separate districts.
 - Under uncapped aid (not shown), the regional's aid will be roughly equivalent to aid as separate districts.



Finance and Operations - State Aid Projections

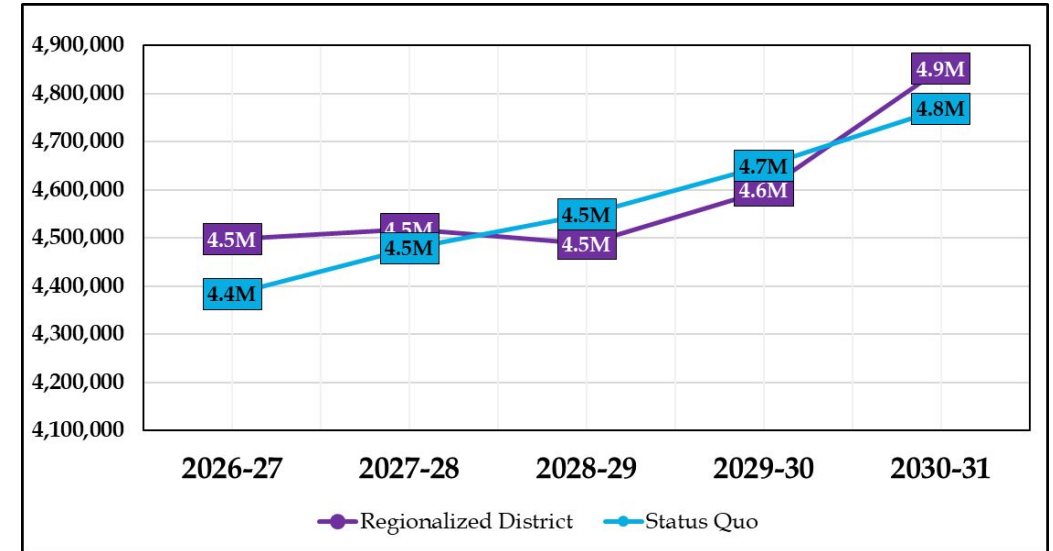
- **ORIGINAL:** Under Option 2, the analysis finds that state aid would be initially higher in the regional district, while hold harmless protections are active, but then lower than if the districts remain separate for both 2030 and 2031.

- **REVISED:** Under Option 2, the revised analysis finds:
- State aid would be higher as separate districts over all five years.
- The regional's aid runs consistently below district aid through 2031, with the gap narrowing in the final two years.
- There is no state aid benefit due to regionalization under this configuration during the study period.
- Uncapped aid (not shown) is comparable as separate districts or as a regional.

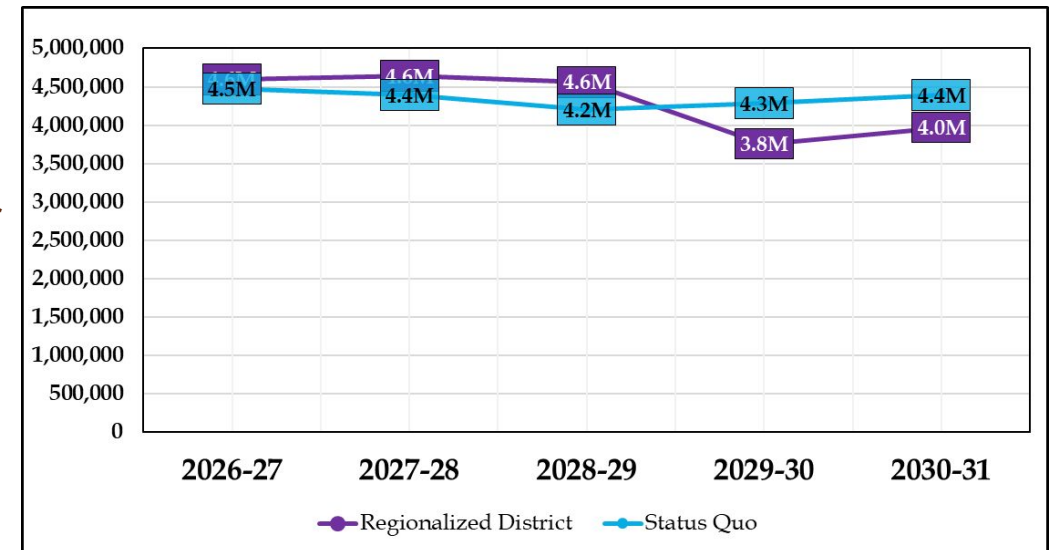


Finance and Operations - State Aid Projections

- **ORIGINAL:** Generally, under Option 3, the analysis finds that state aid would be relatively similar as a regional to state aid as separate districts, with total cumulative aid as a regional edging out total aid if calculated separately.



- **REVISED:** Under Option 3, the revised analysis finds:
- State aid would be higher as regional between FY2027 and FY2029, supported by hold harmless protections.
- Regional aid drops below separate district aid in 2030 and 2031 after protections expire.
- Cumulative aid is higher as separate districts than as a regional through 2031, though the regional partially recovers in the final year.
- Uncapped aid (not shown) is comparable under both configurations.





Finance and Operations - State Aid Projections

Recap of Revised Analysis Findings:

- **Status Quo:**
 - Woodstown-Pilesgrove is set to receive higher aid in FY27 than initially anticipated; Upper Pittsgrove will see less aid.
 - State aid to Woodstown-Pilesgrove will increase annually through 2031, aid to Alloway will decline modestly, and aid to Upper Pittsgrove will decline initially before rising to levels comparable to FY2027.
 - The Department reduced the LFS multipliers in FY 2027. This is the primary driver of the higher-than-projected aid figures.
- **Option 1:**
 - Regional state aid will be lower than aid as separate districts for the entire period.
 - Aid as separate districts increases to 16.4M by FY2031, 2.7M higher than the original.
 - Under capped aid, the regional runs modestly below aid as separate districts; the gap is largest in years two and three and narrows in the final two years.
- **Option 2:**
 - State aid would be higher as separate districts over all five years.
 - The annual gap narrows in the final two years of the projection, but the regional remains below status quo throughout the period.
- **Option 3:**
 - State aid would be higher as regional between FY2027 and FY2029, supported by hold harmless protections.
 - Regional aid drops below separate district aid in 2030 and 2031 after protections expire
 - Cumulative aid is higher as separate districts than as a regional through 2031, though the regional partially recovers in the final year as enrollment-driven formula aid grows.
- **A single methodology change shifted the cumulative impact by \$350K-\$5.4M, depending on configuration. State aid figures should inform but not drive the regionalization decision.**



Finance and Operations - State Aid Projections

Other State Aid Considerations

- Existing choice students in Upper Pittsgrove are expected to remain in place through high school graduation in an enlarged Woodstown-Piles Grove or through 8th grade in a limited purpose Alloway-Upper Pittsgrove regional. Any new choice program enrollment or program expansion in the regional may require approval from the NJDOE.



Finance and Operations - Tax Apportionment



Property Value (EPV)

Based on each community's share of total property wealth in the region.

Higher property values = higher share of costs.

This is the current method used by Woodstown-Pilesgrove for grades K-12.



Enrollment (ENR)

Based on how many students each community sends to the regional district.

More students = higher share of costs.

Communities with few students but high property values less under this method.

Taxes may be apportioned on the basis of: the portion of each municipality's equalized property valuation (EPV) allocated to the regional district; the number of students enrolled (ENR) in the regional district from each municipality; or any combination of apportionment based on EPV and ENR.

The differences between property wealth and student enrollment across the four municipalities are the primary factors driving the tax impact results.



Finance and Operations - Tax Apportionment

Reference Ratio

- The model identifies a *reference ratio* for each regional configuration.
- The ratio is the apportionment weighting that minimizes the maximum adverse tax impact to any single municipality.
- It selects the ratio where the hardest hit community is impacted the least.
- The reference ratio is not a recommendation for the permanent apportionment formula, which is a policy decision to be made by the participating communities.
- Instead, it provides a grounded starting point for that discussion.



Finance and Operations - Tax Apportionment

Fairness Criteria

- Additionally, the model was evaluated against fourteen alternative fairness criteria spanning two categories:
 - criteria that seek to balance the evenness of impacts across communities, and
 - criteria that seek to make impacts proportional to each community's historical share of property wealth or enrollment.
- Each criterion independently identifies the ratio that best achieves its objective.
- Taken together, the criteria establish a range of ratios that distribute costs in a “fair” way.



Finance and Operations - Tax Apportionment

OPTION 1: Comparison of Community Shares of Equalized Values and Enrollment, FY 2027-31

	Avg. EPV Share	Avg. ENR Share	Difference
Woodstown	20.4%	31.5%	-11.1%
Pilesgrove	35.7%	30.3%	5.4%
Alloway	21.1%	17.2%	3.8%
Upper Pittsgrove	22.8%	21.0%	1.8%

Finance and Operations - Tax Apportionment

Option 1: Annual Tax Impact by Municipality, FY 2027-31

Apportionment Ratio	Woodstown	Pilesgrove	Alloway	Upper Pittsgrove
100% EPV / 0% ENR	-408,373	-714,723	24,897	723,248
95% EPV / 5% ENR	-259,040	-787,897	-26,873	698,859
90% EPV / 10% ENR	-109,707	-861,072	-78,643	674,470
85% EPV / 15% ENR	39,626	-934,246	-130,412	650,081
80% EPV / 20% ENR	188,959	-1,007,420	-182,182	625,692
75% EPV / 25% ENR	338,292	-1,080,595	-233,952	601,303
70% EPV / 30% ENR	487,625	-1,153,769	-285,721	576,914
68% EPV / 32% ENR	547,358	-1,183,039	-306,429	567,158
65% EPV / 35% ENR	636,958	-1,226,943	-337,491	552,525
60% EPV / 40% ENR	786,291	-1,300,118	-389,261	528,136
50% EPV / 50% ENR	1,084,957	-1,446,466	-492,800	479,358
0% EPV / 100% ENR	2,578,287	-2,178,210	-1,010,497	235,468

Reference Ratio
(lowest tax increase
for any single
community)

Fairness criteria ratio range: 81% EPV to 96% EPV

Finance and Operations - Tax Apportionment

Option 1: Tax Impact on Avg. Assessed Household by Municipality, FY 2027-31

Apportionment Ratio	Woodstown	Pilesgrove	Alloway	Upper Pittsgrove
100% EPV / 0% ENR	-298	-401	17	519
95% EPV / 5% ENR	-189	-442	-19	502
90% EPV / 10% ENR	-80	-483	-55	484
85% EPV / 15% ENR	29	-524	-91	467
80% EPV / 20% ENR	138	-566	-127	449
75% EPV / 25% ENR	247	-607	-163	432
70% EPV / 30% ENR	356	-648	-199	414
68% EPV / 32% ENR	400	-664	-213	407
65% EPV / 35% ENR	465	-689	-234	397
60% EPV / 40% ENR	574	-730	-270	379
50% EPV / 50% ENR	792	-812	-342	344
0% EPV / 100% ENR	1,883	-1,223	-702	169

Reference Ratio
(lowest tax increase
for any single
community)

Fairness criteria ratio range: 81% EPV to 96% EPV



Finance and Operations - Tax Impact

School Tax Rate per \$100 of Assessed Value, Option 1 Regional

68% EPV & 32% ENR, FY 2027-31

	Status Quo	Option 1	Difference
Woodstown	2.007	2.193	0.186
Pilesgrove	2.081	1.843	-0.238
Alloway	1.960	1.853	-0.106
Upper Pittsgrove	1.584	1.749	0.165

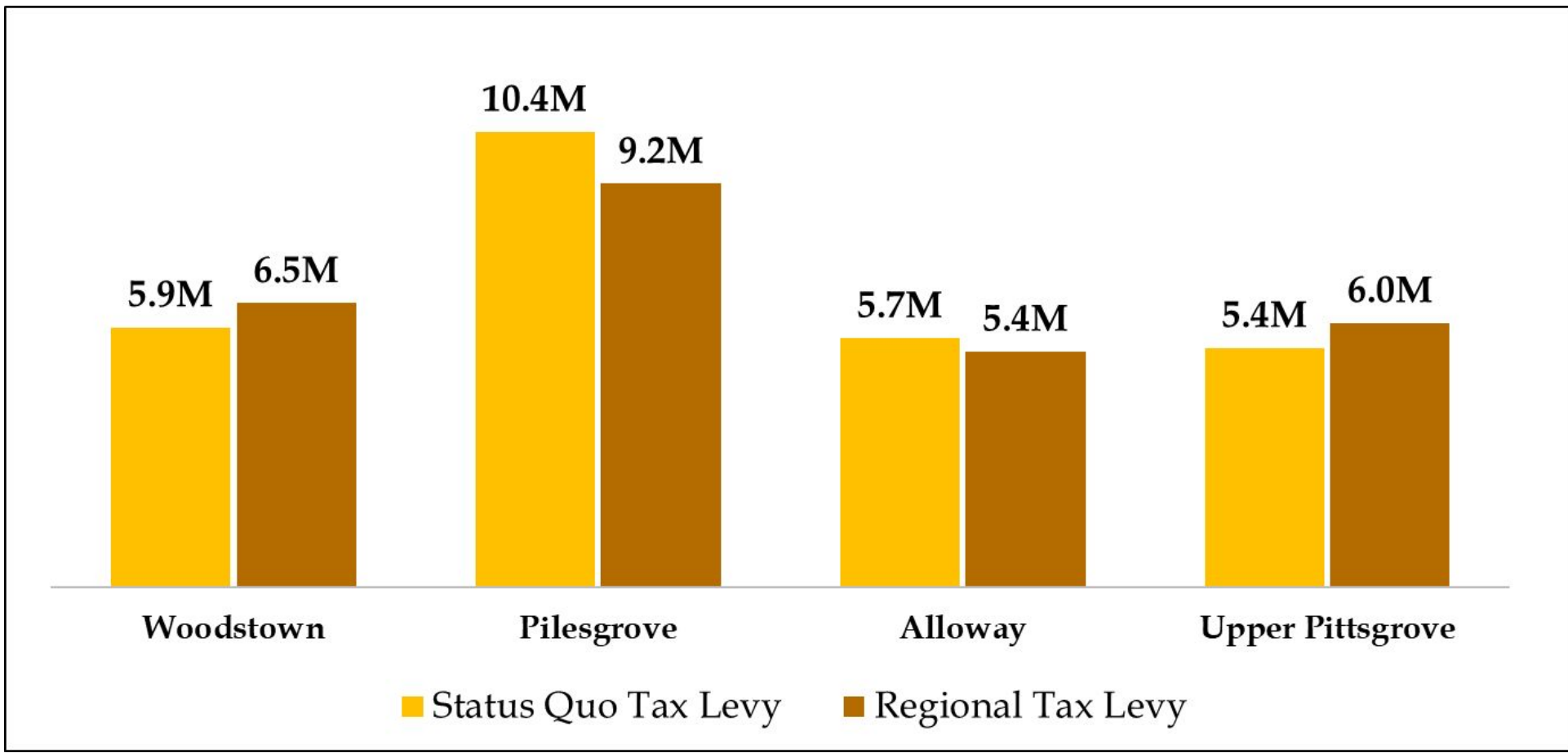
At a 68% EPV / 32% ENR apportionment ratio...

- **Woodstown's** rate increases by \$0.186, making it the highest-rate community under regionalization.
- **Pilesgrove** sees the largest rate reduction (-\$0.238), dropping from the highest rate among the four communities to the lowest.
- **Alloway** sees a meaningful reduction (-\$0.106).
- **Upper Pittsgrove's** rate increases by \$0.165, rising from well below the county average to a level comparable with Alloway's regionalized rate.
- Regionalization at this ratio tightens the rate differences across communities, but it does not eliminate it.



Finance and Operations - Tax Apportionment

**Total School Tax Levy, Status Quo vs. Option 1 at Reference Ratio
(68% EPV / 32% ENR), FY 2027-2031**





Finance and Operations - Tax Apportionment

OPTION 2: Comparison of Community Shares of Equalized Values and Enrollment, FY 2027-31

	Avg. EPV Share	Avg. ENR Share	Difference
Woodstown	26.4%	39.8%	-13.4%
Pilesgrove	46.3%	38.4%	7.9%
Alloway	27.3%	21.8%	5.5%

Finance and Operations - Tax Apportionment

Option 2: Annual Tax Impact by Municipality, FY 2027-31

Apportionment Ratio	Woodstown	Pilesgrove	Alloway
100% EPV / 0% ENR	-182,807	-319,603	258,615
95% EPV / 5% ENR	-37,430	-405,488	199,122
90% EPV / 10% ENR	107,947	-491,373	139,630
85% EPV / 15% ENR	253,324	-577,257	80,138
80% EPV / 20% ENR	398,701	-663,142	20,646
75% EPV / 25% ENR	544,077	-749,026	-38,847
70% EPV / 30% ENR	689,454	-834,911	-98,339
65% EPV / 35% ENR	834,831	-920,795	-157,831
60% EPV / 40% ENR	980,208	-1,006,680	-217,323
50% EPV / 50% ENR	1,270,961	-1,178,449	-336,308
0% EPV / 100% ENR	2,724,729	-2,037,296	-931,229

Fairness criteria ratio range: 84% EPV to 98% EPV

Finance and Operations - Tax Apportionment

Option 2: Tax Impact on Avg. Assessed Household by Municipality, FY 2027-31

Apportionment Ratio	Woodstown	Pilesgrove	Alloway
100% EPV / 0% ENR	-134	-179	180
95% EPV / 5% ENR	-49	-218	147
90% EPV / 10% ENR	79	-276	97
85% EPV / 15% ENR	185	-324	56
80% EPV / 20% ENR	291	-372	14
75% EPV / 25% ENR	397	-420	-27
70% EPV / 30% ENR	504	-469	-68
65% EPV / 35% ENR	610	-517	-110
60% EPV / 40% ENR	716	-565	-151
50% EPV / 50% ENR	928	-662	-234
0% EPV / 100% ENR	1,990	-1,144	-647

Fairness criteria ratio range: 84% EPV to 98% EPV



Finance and Operations - Tax Impact

School Tax Rate per \$100 of Assessed Value, Option 2 Regional

90% EPV & 10% ENR, FY 2027-31

	Status Quo	Option 2	Difference
Woodstown	2.007	2.043	0.037
Pilesgrove	2.081	1.982	-0.099
Alloway	1.960	2.008	0.048

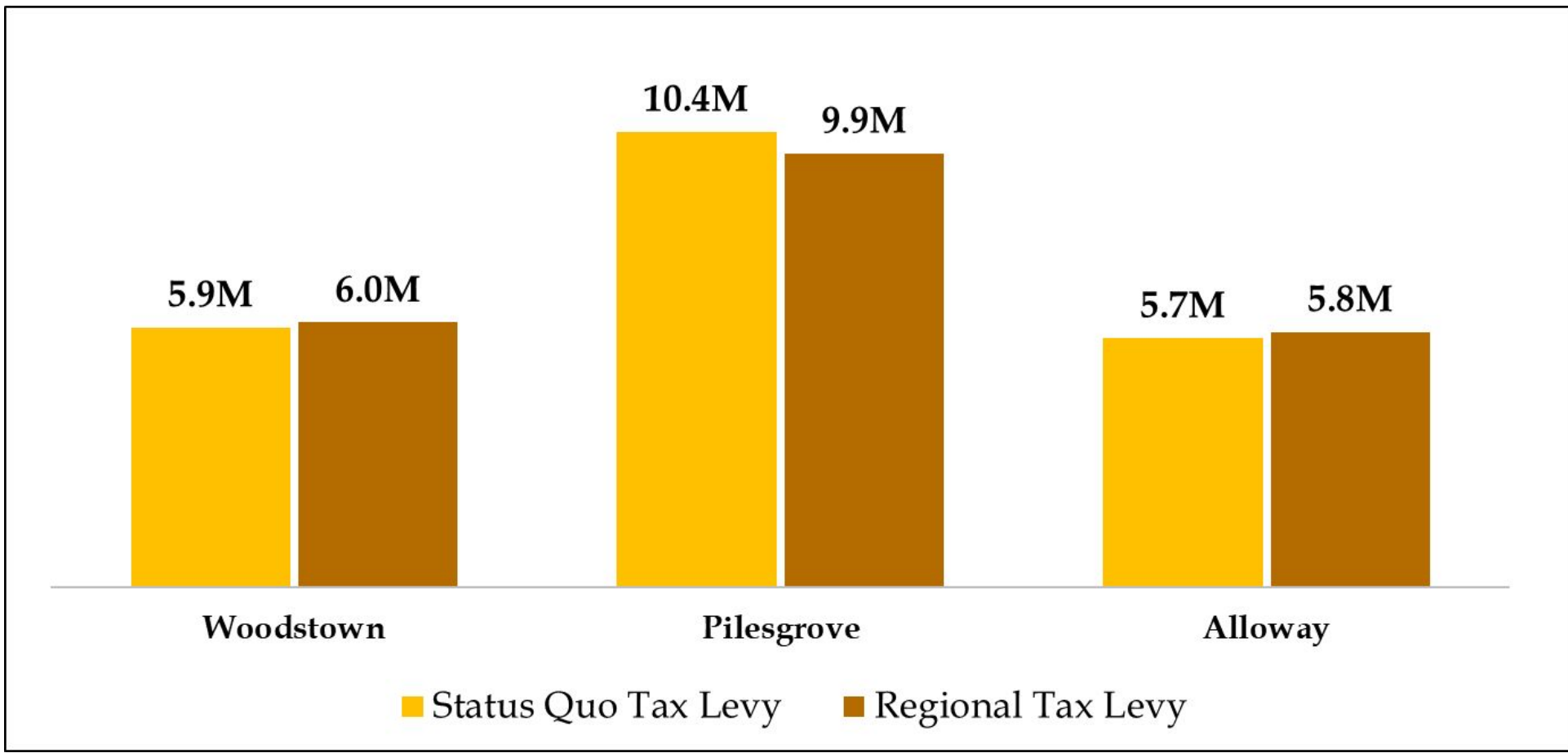
At a 90% EPV / 10% ENR apportionment ratio...

- **Woodstown** and **Alloway** would see slightly higher levies.
- **Pilesgrove** would see a lower school tax levy than under the status quo.
- **Upper Pittsgrove** is unaffected by this configuration.
- The combined total tax levy across the three municipalities under regionalization is lower than the combined status quo total due to the approximately \$244,000 in cost savings
- The distribution of the levy among the three communities changes, with Pilesgrove realizing savings that exceed the total cost reduction.



Finance and Operations - Tax Apportionment

**Total School Tax Levy, Status Quo vs. Option 2 at Reference Ratio
(90% EPV / 10% ENR), FY 2027-2031**





Finance and Operations - Tax Apportionment

OPTION 3: Comparison of Community Shares of Equalized Values and Enrollment, FY 2027-31

	Avg. EPV Share	Avg. ENR Share	Difference
Alloway	48.0%	45.1%	2.9%
Upper Pittsgrove	52.0%	54.9%	-2.9%

Finance and Operations - Tax Apportionment

Option 3: Annual Tax Impact by Municipality, FY 2027-31

Apportionment Ratio	Alloway	Upper Pittsgrove
100% EPV / 0% ENR	-460,266	197,423
95% EPV / 5% ENR	-476,151	213,307
90% EPV / 10% ENR	-492,035	229,192
85% EPV / 15% ENR	-507,920	245,076
80% EPV / 20% ENR	-523,804	260,960
75% EPV / 25% ENR	-539,689	276,845
70% EPV / 30% ENR	-555,573	292,730
65% EPV / 35% ENR	-571,457	308,614
60% EPV / 40% ENR	-587,342	324,498
50% EPV / 50% ENR	-619,111	356,267
0% EPV / 100% ENR	-777,955	515,112

Fairness criteria ratio: 100% EPV

Finance and Operations - Tax Apportionment

Option 3: Tax Impact on Avg. Assessed Household by Municipality, FY 2027-31

Apportionment Ratio	Alloway	Upper Pittsgrove
100% EPV / 0% ENR	-320	142
95% EPV / 5% ENR	-331	153
90% EPV / 10% ENR	-342	165
85% EPV / 15% ENR	-353	176
80% EPV / 20% ENR	-364	187
75% EPV / 25% ENR	-375	199
70% EPV / 30% ENR	-386	210
65% EPV / 35% ENR	-397	222
60% EPV / 40% ENR	-408	233
50% EPV / 50% ENR	-430	256
0% EPV / 100% ENR	-541	370

Fairness criteria ratio: 100% EPV



Finance and Operations - Tax Impact

School Tax Rate per \$100 of Assessed Value, Option 3 Regional

100% EPV & 0% ENR, FY 2027-31

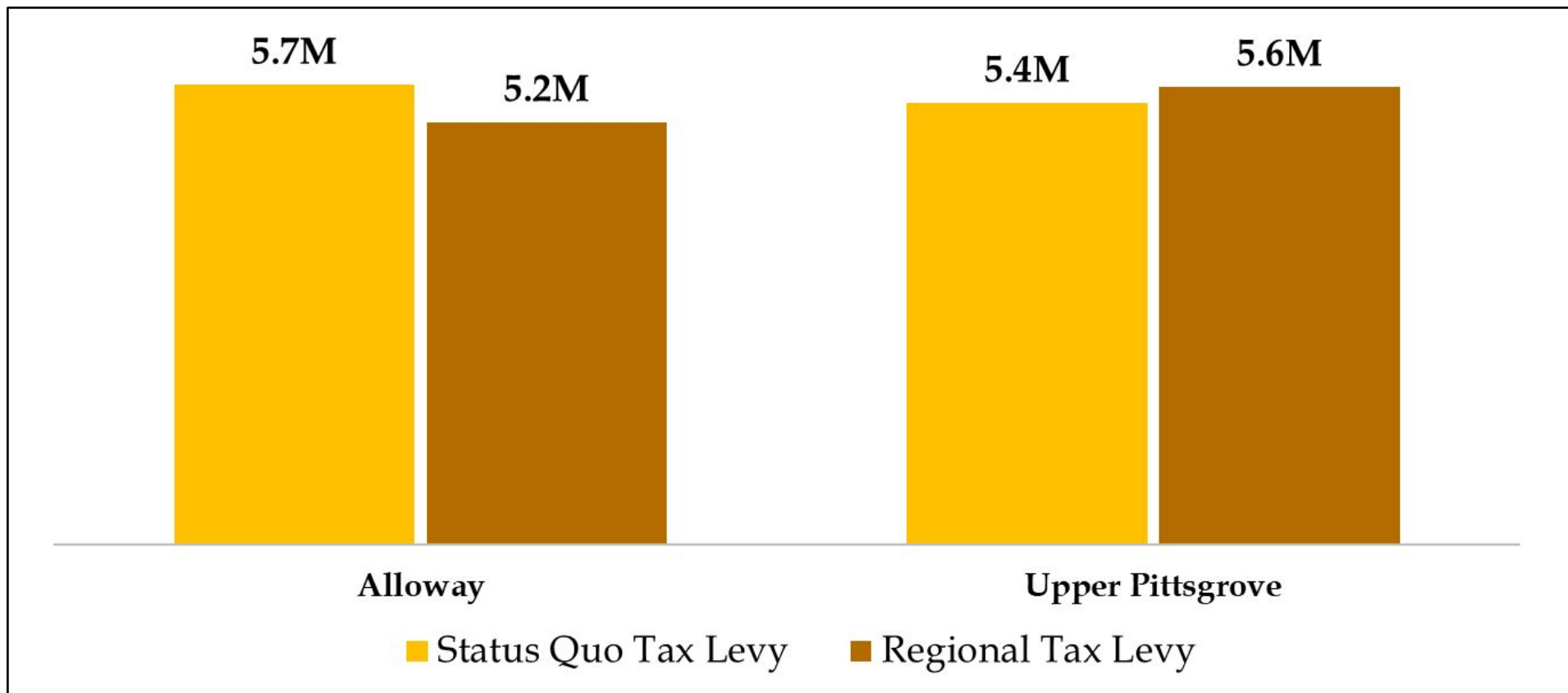
	Status Quo	Option 3	Difference
Alloway	1.960	1.800	-0.159
Upper Pittsgrove	1.584	1.641	0.058

At a 100% EPV / 0% ENR apportionment ratio...

- The gap between rates shrinks from \$0.38 per \$100 assessed value to \$0.16.
- **Alloway** sees a rate reduction of \$0.159, its largest reduction under any configuration. Its rate will remain above both statewide and countywide rates.
- **Upper Pittsgrove's** rate increase of \$0.058 is modest and remains below the county average of \$1.70.
- **Woodstown and Pilesgrove** are unaffected in this configuration.

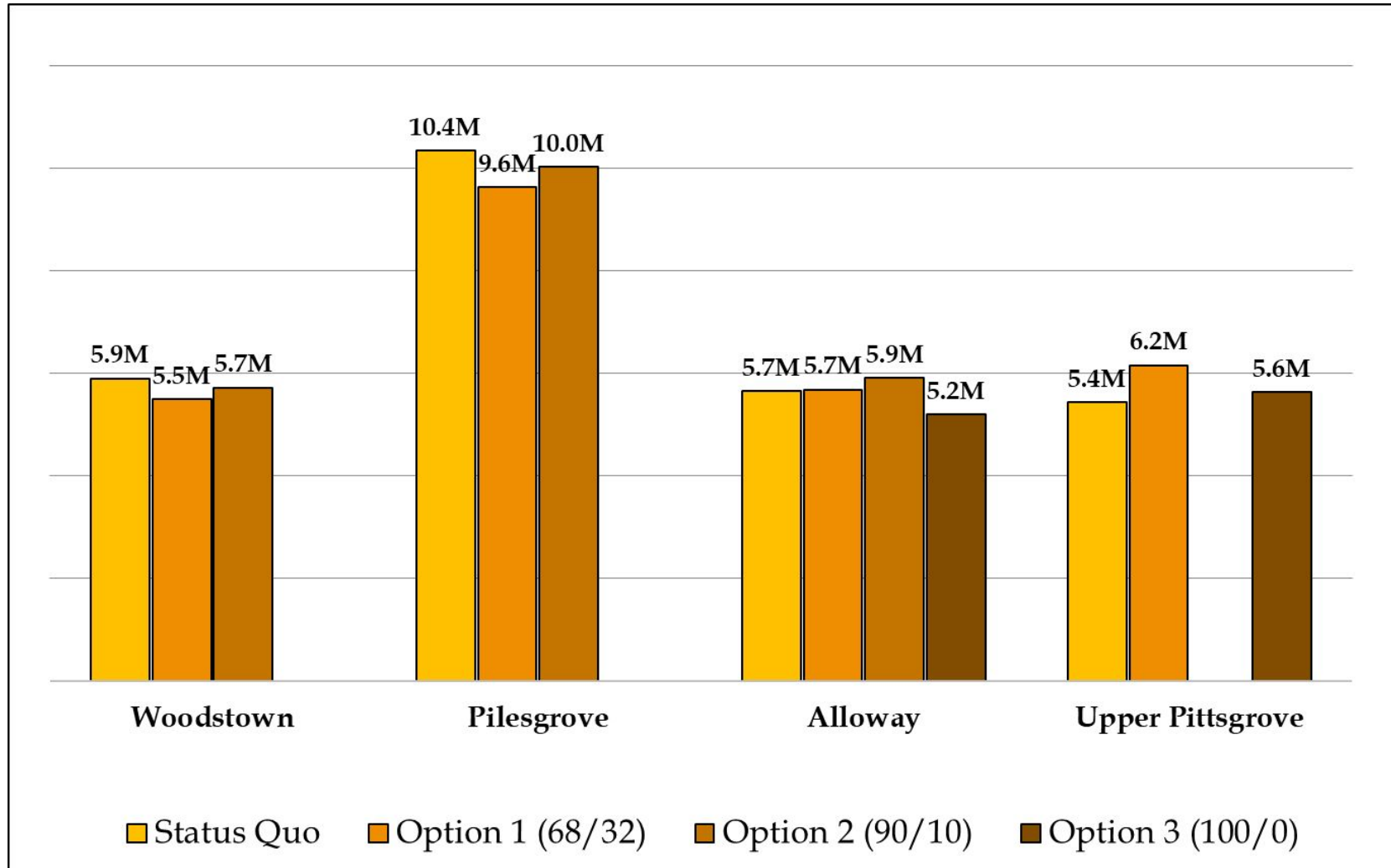
Finance and Operations - Tax Apportionment

**Total School Tax Levy, Status Quo vs. Option 3 at Reference Ratio
(100% EPV / 0% ENR), FY 2027-2031**



Finance and Operations - Tax Apportionment

Summary Comparison of Configuration Options at Reference Ratios, FY 2027-2031





Finance and Operations - Transitional Apportionment

- An alternate approach to tax apportionment is provided through P.L.2021, c.402, which permits a board of education to establish a transitional methodology, not to exceed ten years.
- An example transitional methodology has been developed that would keep tax impacts positive for all districts for the first five years of the regional's operation and then provide a gradual phase-in towards formulaic apportionment under the reference ratios for each regionalization option.
- See Study pages 207-208.



Major Considerations and Recommendations



Major Recommendations

1. Any of the three configurations studies has the potential to **result in better aligned curricular and co-curricular programs** across the region pK-12.
2. Improved curriculum alignment should result in **more similar student experiences and opportunities** pK-12, including reading, writing, and problem solving strategies in general education, special education, and education for other specialized groups (MLs, G&T). Improved district alignment can also result in **better aligned professional learning opportunities** for staff, which should ultimately translate to more consistent instruction for students.
3. Absent an enlarged regional, there are several ways through which **services and personnel could be shared more productively**.



Major Recommendations

4. Forming an enlarged regional **neither increases nor decreases total state aid in a meaningful way.**
5. While savings are evident in all three models, the **standard tax apportionment methods do not allow for universal tax benefits** to all constituents due to the complexities of balancing property values with student enrollment.
6. With steady leadership focused on building special programs in-house and maximizing efficiencies, **additional savings can be achieved over time.**
7. A **transitional apportionment method**, phased in over nine years, **can smooth tax impacts and promote stability.**



Questions?

Comments?

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