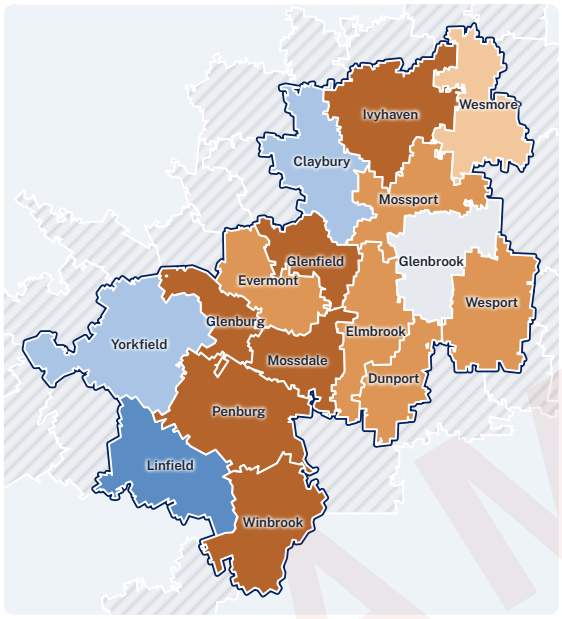
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Pine Ridge BOCES

A regional look at enrollment, finances and possible school district reorganizations

16	10,880	$401.9M	$176.8M
COMPONENT DISTRICTS	STUDENTS, 2026-27	COMBINED BUDGETS	FOUNDATION AID
Northgate, Orchard and Pebble counties	Down 8.0% since 2019-20 (11,829)	Tax levy $116.8M, 2026-27	2026-27, all 16 districts

ENROLLMENT CHANGE SINCE 2019-20

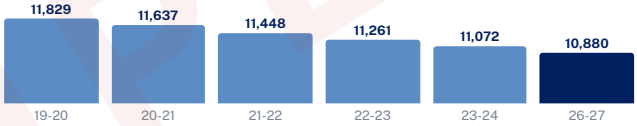


Down 10% or more · Down 5 to 10% · Down 1 to 5% · Steady
Up 1 to 5% · Up 5% or more · Bordering, outside the BOCES

THE REGION TODAY

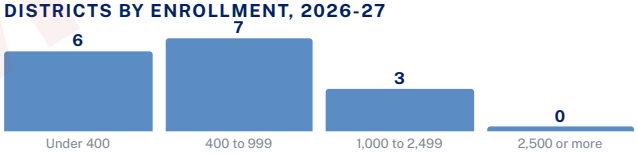
Districts with fewer than 400 students	6
Districts with fewer than 1,000 students	13
Districts with fewer students than in 2019-20	12
High need districts (NYSED need/resource 1 to 4)	13
Districts in Comptroller fiscal stress (2025)	0
True value tax rates (per $1,000)	$8.95 to $22.80
Land area	1,854 sq mi

TOTAL ENROLLMENT, 16 DISTRICTS



2019-20 to 2023-24 from the NYS Comptroller; 2026-27 projection from the Property Tax Report Card.

DISTRICTS BY ENROLLMENT, 2026-27



Merger options at a glance

64	226	$8.1M to $193.4M
TWO-DISTRICT OPTIONS	THREE-DISTRICT OPTIONS	14 YEAR INCENTIVE AID
pairs of districts that share a border	three districts linked by shared borders	range across two-district options
$21.3M to $255.0M	**89 of 290**	**276 of 290**
14 YEAR INCENTIVE AID	OPTIONS WITH MODEST TAX EFFECTS	OPTIONS THAT COULD HOLD TAXES FLAT
range across three-district options	no district's tax on a $200,000 home rises more than $250	using year 1 incentive aid to keep every district at or below today

† Not a Pine Ridge BOCES component district. Shown as a possible partner because it borders the region; no snapshot is prepared for it here.

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District comparison

All 16 component districts, plus the bordering districts outside the BOCES that appear as possible partners

DISTRICT	COUNTY	ENROLLMENT 2026-27	CHANGE SINCE 2019-20	AREA (SQ MI)	BUDGET 2026-27	EXPENSE PER PUPIL	TRUE VALUE TAX RATE	BUILDING AID RATIO	BOCES AID RATIO	HIGH NEED
Claybury	Northgate	911	▲ Up 4%	126	$34.4M	$36,023	$14.95	88.1%	76.4%	Yes
Dunport	Northgate	395	▼ Down 9%	82	$17.2M	$42,043	$16.69	84.3%	75.9%	Yes
Elmbrook	Northgate	678	▼ Down 8%	99	$24.3M	$36,105	$13.06	84.9%	74.5%	
Evermont	Pebble	701	▼ Down 6%	83	$26.9M	$36,286	$15.72	87.8%	74.4%	Yes
Glenbrook	Northgate	626	▶ Steady	122	$25.2M	$39,803	$22.80	85.6%	81.6%	Yes
Glenburg	Orchard	179	▼ Down 18%	61	$8.5M	$44,789	$15.11	73.7%	43.7%	Yes
Glenfield	Pebble	243	▼ Down 14%	71	$10.6M	$41,744	$12.98	79.5%	70.1%	Yes
Ivyhaven	Northgate	1,205	▼ Down 15%	145	$42.0M	$33,210	$13.21	82.7%	81.0%	Yes
Linfield	Orchard	198	▲ Up 5%	132	$10.9M	$54,927	$8.95	78.9%	36.0%	
Mossdale	Orchard	1,090	▼ Down 12%	96	$36.5M	$32,897	$13.85	83.7%	81.1%	Yes
Mossport	Northgate	1,881	▼ Down 9%	118	$60.1M	$30,364	$19.33	82.3%	80.0%	Yes
Penburg	Orchard	716	▼ Down 17%	169	$25.0M	$33,307	$10.08	84.2%	66.9%	Yes
Wesmore	Northgate	263	▼ Down 2%	112	$13.6M	$51,626	$17.82	83.4%	60.0%	Yes
Wesport	Northgate	870	▼ Down 5%	133	$31.8M	$34,549	$13.03	85.6%	76.4%	Yes
Winbrook	Orchard	266	▼ Down 13%	129	$13.5M	$49,075	$10.55	76.6%	38.6%	Yes
Yorkfield	Orchard	658	▲ Up 2%	177	$21.5M	$30,699	$10.96	73.6%	42.7%	
Pine Ridge BOCES region		**10,880**		**1,854**	**$401.9M**	**$35,572**	**$13.40**	—	—	**13**
BORDERING DISTRICTS OUTSIDE PINE RIDGE BOCES										
Beldale†	Pebble	275	▼ Down 6%	61	$12.8M	$44,212	$17.81	79.2%	73.0%	Yes
Brookbrook†	Orchard	261	▼ Down 19%	91	$10.1M	$38,473	$11.00	68.8%	38.0%	Yes
Brookdale†	Alder	485	▲ Up 1%	127	$19.3M	$39,260	$15.58	58.1%	36.1%	Yes
Brookley†	Linden	309	▼ Down 11%	90	$13.0M	$40,610	$12.97	84.1%	58.0%	Yes
Brookmore†	Orchard	307	▼ Down 23%	69	$13.9M	$43,225	$11.36	69.5%	51.5%	Yes
Everbrook†	Alder	560	▼ Down 11%	93	$22.7M	$39,264	$10.58	87.9%	75.5%	Yes
Everford†	Orchard	249	▼ Down 15%	90	$15.5M	$58,668	$8.08	52.9%	36.0%	
Granwood†	Linden	552	▼ Down 10%	52	$20.2M	$34,707	$18.05	78.4%	59.7%	
Halport†	Linden	1,524	▼ Down 4%	119	$49.0M	$31,956	$16.42	67.8%	60.8%	
Hollismont†	Linden	212	▼ Down 8%	62	$9.9M	$45,860	$12.82	84.4%	74.8%	Yes
Hollisstead†	Pinecrest	472	▼ Down 10%	146	$17.9M	$36,828	$12.36	83.0%	78.2%	Yes
Kinley†	Linden	715	▲ Up 5%	72	$24.4M	$32,976	$13.33	84.3%	77.0%	Yes
Marbrook†	Orchard	79	▲ Up 4%	82	$5.9M	$73,575	$5.85	22.2%	36.0%	
Marbury†	Orchard	349	▼ Down 10%	164	$17.9M	$51,414	$8.23	41.5%	36.4%	Yes
Norford†	Inlet	1,127	▼ Down 3%	235	$45.6M	$40,705	$9.33	67.5%	36.0%	
Norwood†	Pebble	322	▼ Down 8%	57	$13.6M	$40,359	$14.74	80.5%	67.6%	Yes

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District comparison (continued)

All 16 component districts, plus the bordering districts outside the BOCES that appear as possible partners

DISTRICT	COUNTY	ENROLLMENT 2026-27	CHANGE SINCE 2019-20	AREA (SQ MI)	BUDGET 2026-27	EXPENSE PER PUPIL	TRUE VALUE TAX RATE	BUILDING AID RATIO	BOCES AID RATIO	HIGH NEED
Quillburg†	Pebble	1,818	▼ Down 1%	49	$52.1M	$28,301	$16.58	66.2%	65.2%	
Salmore†	Pebble	367	▲ Up 13%	94	$10.8M	$28,950	$12.54	78.7%	69.6%	Yes
Stanport†	Alder	1,124	▼ Down 5%	51	$38.7M	$32,108	$27.30	85.7%	81.3%	
Winmore†	Alder	1,147	▼ Down 5%	153	$45.4M	$39,558	$13.88	87.0%	81.5%	Yes

Notes. True value tax rate is the 2026-27 tax levy per $1,000 of full value; the regional rate combines all levies and full values. Expense per pupil for the region is weighted by enrollment. High need means NYSED need/resource capacity category 1 to 4. † Not a Pine Ridge BOCES component district. Shown as a possible partner because it borders the region; no snapshot is prepared for it here.

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Merger options across the region

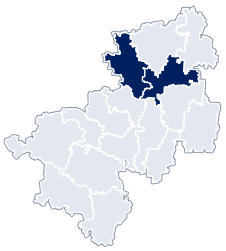
The six two-district and three three-district options with the most incentive aid. Navy shows the districts in each option; grey is the rest of the region.

TOP TWO-DISTRICT OPTIONS



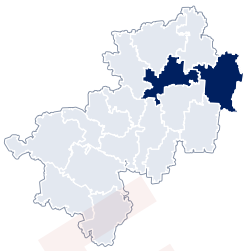
Ivyhaven + Mossport

$193.4M	3,086	98%
14 yr incentive aid	students	building aid



Claybury + Mossport

$171.1M	2,792	98%
14 yr incentive aid	students	building aid



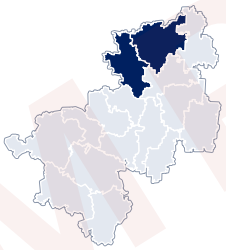
Hollisstead† + Mossport

$147.4M	2,353	98%
14 yr incentive aid	students	building aid



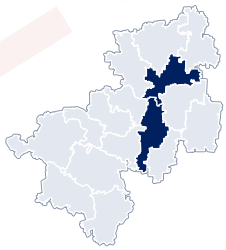
Glenbrook + Mossport

$146.4M	2,507	98%
14 yr incentive aid	students	building aid



Claybury + Ivyhaven

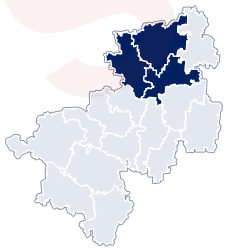
$145.7M	2,116	98%
14 yr incentive aid	students	building aid



Elmbrook + Mossport

$145.5M	2,559	95%
14 yr incentive aid	students	building aid

TOP THREE-DISTRICT OPTIONS



Claybury + Ivyhaven + Mossport

$255.0M	3,997	98%
14 yr incentive aid	students	building aid



Hollisstead† + Ivyhaven + Mossport

$231.4M	3,558	98%
14 yr incentive aid	students	building aid



Glenbrook + Ivyhaven + Mossport

$230.4M	3,712	98%
14 yr incentive aid	students	building aid

Options are ranked by 14 year incentive aid, which favors larger combinations; distance, program fit, facilities and how evenly the tax change falls matter just as much. All **64** two-district and **226** three-district options are listed in the appendix.

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Who borders whom

Each Pine Ridge BOCES district and the districts it shares a border with. Every merger option is built from these pairs.

DISTRICT	BORDERING DISTRICTS (OUTSIDE PINE RIDGE BOCES IN *ITALICS†*)	TWO-DISTRICT OPTIONS	THREE-DISTRICT OPTIONS
Claybury	Glenfield, Ivyhaven, Mossport, *Beldale†*, *Hollismont†*, *Salmore†*	6	29
Dunport	Elmbrook, Glenbrook, Wesport, *Brookdale†*, *Everbrook†*	5	22
Elmbrook	Dunport, Glenbrook, Glenfield, Mossdale, Mossport, *Brookdale†*	6	33
Evermont	Glenburg, Glenfield, Mossdale, *Norwood†*, *Quillburg†*	5	23
Glenbrook	Dunport, Elmbrook, Mossport, Wesport, *Hollisstead†*	5	25
Glenburg	Evermont, Mossdale, Penburg, Yorkfield, *Brookmore†*, *Quillburg†*	6	30
Glenfield	Claybury, Elmbrook, Evermont, Mossdale, Mossport, *Beldale†*, *Norwood†*	7	39
Ivyhaven	Claybury, Mossport, Wesmore, *Granwood†*, *Hollismont†*, *Kinley†*	6	27
Linfield	Penburg, Winbrook, Yorkfield, *Marbrook†*	4	17
Mossdale	Elmbrook, Evermont, Glenburg, Glenfield, Penburg, *Brookdale†*	6	33
Mossport	Claybury, Elmbrook, Glenbrook, Glenfield, Ivyhaven, Wesmore, *Hollisstead†*	7	42
Penburg	Glenburg, Linfield, Mossdale, Winbrook, Yorkfield, *Brookdale†*	6	31
Wesmore	Ivyhaven, Mossport, *Brookley†*, *Halport†*, *Hollisstead†*, *Kinley†*	6	26
Wesport	Dunport, Glenbrook, *Everbrook†*, *Hollisstead†*, *Stanport†*, *Winmore†*	6	23
Winbrook	Linfield, Penburg, *Brookdale†*, *Norford†*	4	15
Yorkfield	Glenburg, Linfield, Penburg, *Brookbrook†*, *Brookmore†*, *Everford†*, *Marbrook†*, *Marbury†*	8	36

How to read this page. Each row lists every district that shares a border with the district on the left; two districts only count as bordering when their boundaries share a stretch of line, not just a corner. Districts in italics with a dagger are outside Pine Ridge BOCES and appear as possible partners. The option counts show how many two-district and three-district combinations in the appendix include that district. The most connected districts are Yorkfield (8), Glenfield (7), Mossport (7).

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What a regional study would cover

How a BOCES-wide merger study works, and how the district snapshots fit in

A regional study looks at reorganization across the whole BOCES instead of one pair of districts at a time. It helps districts see which partnerships make the most sense, compare options on the same basis, and decide together which ones are worth pursuing. It does not commit any district to merge.

1 Confirm the data

Each component district receives its own Merger Options Snapshot and confirms its figures. This gives every board the same verified starting point and shows what reorganization could mean for its own district.

2 Regional analysis

Enrollment projections, finances, tax rates, facilities, transportation, programs and staffing for all districts, side by side. The study identifies which combinations deserve a closer look and why.

3 Focused feasibility

For the options the districts choose to pursue: incentive operating aid, building aid, tax impact by district, program and course opportunities, facilities use, transportation, staffing and contracts.

4 Community engagement

An advisory committee from the participating districts, public forums and surveys, so residents, staff and students are heard before any decision is made.

5 Report and recommendations

A final report to each board of education with findings, options and the trade-offs of each, written for both boards and the public.

6 Next steps under state law

An outline of the NYSED reorganization process, including the advisory referendum (straw vote) and the final vote, and the timeline that would apply.

HOW THIS FITS WITH THE DISTRICT SNAPSHOTS

Regional Merger Snapshot

This document. One view of the whole region for the District Superintendent and component superintendents: enrollment, finances and every bordering option.

District Merger Options Snapshot

A two or three page profile for each district's board of education: its bordering districts, side by side figures, and every option that includes it, confirmed by the district.

WANT ONE FOR YOUR REGION OR DISTRICT?

This sample uses fictitious districts. A Regional Merger Snapshot for your BOCES, or a District Merger Options Snapshot for your district, uses the same layout with your own public data. To ask about one, contact Josh Meyer, Meyer Merger Studies & Consulting, at josh@mergerstudies.com.

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
TWO-DISTRICT OPTIONS									
Beldale† + Claybury	Centralization	1,186	$8.3M	$78.9M	98%	77%	$15.89	−$385 to +$188	$585K
Beldale† + Glenfield	Centralization	518	$3.5M	$33.5M	98%	68%	$15.22	−$518 to +$449	$988K
Brookbrook† + Yorkfield	Centralization	919	$3.6M	$34.3M	95%	36%	$10.97	−$6 to +$2	$19K
Brookdale† + Dunport	Centralization	880	$4.9M	$46.1M	98%	55%	$15.92	−$154 to +$68	$347K
Brookdale† + Elmbrook	Centralization	1,163	$5.9M	$56.4M	95%	59%	$14.56	−$205 to +$300	$1.8M
Brookdale† + Mossdale	Centralization	1,575	$10.8M	$102.4M	98%	72%	$14.92	−$133 to +$213	$1.23M
Brookdale† + Penburg	Centralization	1,201	$6.6M	$62.7M	98%	54%	$12.80	−$557 to +$543	$3.92M
Brookdale† + Winbrook	Centralization	751	$4.2M	$39.6M	98%	41%	$13.58	−$400 to +$606	$3.58M
Brookley† + Wesmore	Centralization	572	$3.8M	$36.5M	98%	57%	$14.74	−$617 to +$354	$1.07M
Brookmore† + Glenburg	Centralization	486	$3.2M	$30.3M	96%	52%	$12.93	−$435 to +$314	$872K
Brookmore† + Yorkfield	Centralization	965	$4.3M	$40.5M	95%	36%	$11.05	−$62 to +$17	$128K
Claybury + Glenfield	Centralization	1,154	$8.2M	$77.9M	98%	76%	$14.24	−$142 to +$252	$827K
Claybury + Hollismont†	Centralization	1,123	$8.2M	$78.1M	98%	79%	$14.47	−$96 to +$330	$893K
Claybury + Ivyhaven	Centralization	2,116	$15.3M	$145.7M	98%	80%	$13.90	−$209 to +$138	$729K
Claybury + Mossport	Annexation	2,792	$18.0M	$171.1M	98%	82%	$17.79	−$308 to +$569	$3.4M
Claybury + Salmore†	Centralization	1,278	$8.5M	$80.7M	98%	76%	$13.97	−$196 to +$285	$1.01M
Dunport + Elmbrook	Centralization	1,073	$6.5M	$61.9M	95%	71%	$14.48	−$443 to +$284	$1.14M
Dunport + Everbrook†	Centralization	955	$7.4M	$70.2M	98%	69%	$13.13	−$711 to +$510	$1.91M
Dunport + Glenbrook	Centralization	1,021	$6.6M	$62.7M	98%	77%	$19.67	−$625 to +$596	$1.82M
Dunport + Wesport	Centralization	1,265	$8.5M	$81.2M	98%	72%	$14.25	−$489 to +$243	$1.14M
Elmbrook + Glenbrook	Centralization	1,304	$7.7M	$73.1M	95%	76%	$16.75	−$1,210 to +$739	$2.9M
Elmbrook + Glenfield	Centralization	921	$5.5M	$52.4M	95%	69%	$13.03	−$5 to +$11	$39K
Elmbrook + Mossdale	Centralization	1,768	$12.4M	$118.1M	95%	80%	$13.44	−$83 to +$76	$355K
Elmbrook + Mossport	Annexation	2,559	$15.3M	$145.5M	95%	80%	$16.91	−$484 to +$771	$4.87M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Everbrook† + Wesport	Centralization	1,430	$10.5M	$99.9M	98%	71%	$12.03	−$200 to +$290	$1.54M
Everford† + Yorkfield	Centralization	907	$3.8M	$35.9M	95%	36%	$9.79	−$234 to +$342	$3.38M
Evermont + Glenburg	Centralization	880	$6.1M	$57.8M	98%	64%	$15.55	−$35 to +$88	$362K
Evermont + Glenfield	Centralization	944	$6.5M	$62.0M	98%	67%	$14.94	−$157 to +$392	$1.61M
Evermont + Mossdale	Centralization	1,791	$13.5M	$127.8M	98%	78%	$14.91	−$161 to +$213	$1.1M
Evermont + Norwood†	Centralization	1,023	$7.0M	$66.6M	98%	68%	$15.43	−$59 to +$137	$574K
Evermont + Quillburg†	Annexation	2,519	$11.5M	$109.5M	95%	70%	$16.32	−$51 to +$120	$1.17M
Glenbrook + Hollisstead†	Centralization	1,098	$7.9M	$75.0M	98%	78%	$17.31	−$1,097 to +$990	$3.1M
Glenbrook + Mossport	Annexation	2,507	$15.4M	$146.4M	98%	83%	$20.29	−$501 to +$192	$1.03M
Glenbrook + Wesport	Centralization	1,496	$9.7M	$92.4M	98%	77%	$16.17	−$1,326 to +$627	$2.9M
Glenburg + Mossdale	Centralization	1,269	$9.9M	$94.1M	98%	80%	$14.28	−$165 to +$86	$292K
Glenburg + Penburg	Centralization	895	$5.7M	$54.4M	98%	58%	$11.29	−$763 to +$242	$1.17M
Glenburg + Quillburg†	Annexation	1,997	$8.0M	$75.8M	95%	69%	$16.36	−$42 to +$251	$2.02M
Glenburg + Yorkfield	Centralization	837	$3.6M	$34.3M	95%	36%	$11.65	−$692 to +$137	$964K
Glenfield + Mossdale	Centralization	1,333	$10.3M	$98.3M	98%	81%	$13.55	−$60 to +$114	$389K
Glenfield + Mossport	Annexation	2,124	$13.2M	$125.7M	98%	81%	$17.85	−$296 to +$975	$4.93M
Glenfield + Norwood†	Centralization	565	$3.9M	$37.1M	98%	67%	$13.89	−$171 to +$183	$445K
Granwood† + Ivyhaven	Centralization	1,757	$10.4M	$99.1M	95%	76%	$15.37	−$537 to +$431	$2.46M
Halport† + Wesmore	Centralization	1,787	$5.6M	$52.9M	95%	61%	$16.60	−$244 to +$35	$309K
Hollismont† + Ivyhaven	Centralization	1,417	$10.6M	$100.4M	98%	80%	$13.15	−$13 to +$66	$249K
Hollisstead† + Mossport	Annexation	2,353	$15.5M	$147.4M	98%	82%	$17.25	−$416 to +$979	$5.41M
Hollisstead† + Wesmore	Centralization	735	$5.9M	$56.0M	98%	70%	$14.55	−$654 to +$438	$1.21M
Hollisstead† + Wesport	Centralization	1,342	$9.8M	$93.5M	98%	73%	$12.80	−$46 to +$88	$424K
Ivyhaven + Kinley†	Centralization	1,920	$12.4M	$118.1M	98%	79%	$13.26	−$14 to +$10	$54K
Ivyhaven + Mossport	Annexation	3,086	$20.4M	$193.4M	98%	82%	$16.58	−$550 to +$674	$4.75M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Ivyhaven + Wesmore	Centralization	1,468	$10.7M	$102.0M	98%	78%	$14.40	−$684 to +$238	$1.02M
Kinley† + Wesmore	Centralization	978	$5.5M	$52.2M	98%	73%	$14.84	−$596 to +$301	$992K
Linfield + Marbrook†	Centralization	277	$0.9M	$8.1M	95%	36%	$7.83	−$224 to +$395	$3.3M
Linfield + Penburg	Centralization	914	$4.9M	$47.0M	95%	36%	$9.41	−$135 to +$92	$831K
Linfield + Winbrook	Centralization	464	$2.5M	$23.9M	95%	36%	$9.44	−$223 to +$98	$756K
Linfield + Yorkfield	Centralization	856	$2.8M	$26.9M	95%	36%	$10.00	−$192 to +$211	$2.36M
Marbrook† + Yorkfield	Centralization	737	$2.7M	$25.7M	95%	36%	$9.22	−$348 to +$674	$5.99M
Marbury† + Yorkfield	Centralization	1,007	$3.7M	$35.3M	95%	36%	$9.60	−$272 to +$273	$3.2M
Mossdale + Penburg	Centralization	1,806	$13.1M	$124.3M	98%	76%	$11.51	−$469 to +$285	$1.68M
Mossport + Wesmore	Annexation	2,144	$13.4M	$127.4M	98%	82%	$19.00	−$67 to +$235	$1.17M
Norford† + Winbrook	Centralization	1,393	$7.6M	$71.9M	95%	36%	$9.53	−$205 to +$40	$577K
Penburg + Winbrook	Centralization	982	$6.5M	$61.6M	98%	51%	$10.27	−$58 to +$37	$223K
Penburg + Yorkfield	Centralization	1,374	$6.8M	$64.5M	95%	45%	$10.62	−$68 to +$108	$1.03M
Stanport† + Wesport	Centralization	1,994	$10.8M	$102.3M	95%	76%	$20.08	−$1,445 to +$1,410	$8.77M
Wesport + Winmore†	Centralization	2,017	$13.6M	$128.9M	98%	76%	$13.45	−$86 to +$84	$522K
THREE-DISTRICT OPTIONS									
Beldale† + Claybury + Glenfield	Centralization	1,429	$10.0M	$95.2M	98%	75%	$15.09	−$545 to +$422	$1.81M
Beldale† + Claybury + Hollismont†	Centralization	1,398	$10.0M	$95.3M	98%	77%	$15.38	−$486 to +$513	$1.91M
Beldale† + Claybury + Ivyhaven	Centralization	2,391	$17.1M	$162.9M	98%	79%	$14.54	−$655 to +$265	$1.67M
Beldale† + Claybury + Mossport	Annexation	3,067	$19.8M	$188.3M	98%	81%	$17.80	−$307 to +$570	$3.99M
Beldale† + Claybury + Norwood†	Centralization	1,508	$10.5M	$99.7M	98%	75%	$15.56	−$451 to +$163	$713K
Beldale† + Claybury + Salmore†	Centralization	1,553	$10.3M	$98.0M	98%	75%	$14.83	−$597 to +$457	$2.09M
Beldale† + Elmbrook + Glenfield	Centralization	1,196	$7.3M	$69.6M	95%	70%	$14.08	−$746 to +$221	$1.03M
Beldale† + Evermont + Glenfield	Centralization	1,219	$8.3M	$79.2M	98%	68%	$15.51	−$461 to +$506	$2.6M
Beldale† + Evermont + Norwood†	Centralization	1,298	$8.8M	$83.8M	98%	69%	$15.90	−$383 to +$230	$1.2M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Beldale† + Glenfield + Mossdale	Centralization	1,608	$12.2M	$115.5M	98%	80%	$14.53	−$656 to +$311	$1.38M
Beldale† + Glenfield + Mossport	Annexation	2,399	$15.0M	$142.9M	98%	80%	$17.85	−$297 to +$974	$5.92M
Beldale† + Glenfield + Norwood†	Centralization	840	$5.7M	$54.3M	98%	68%	$15.05	−$553 to +$414	$1.43M
Beldale† + Glenfield + Salmore†	Centralization	885	$5.5M	$52.6M	98%	68%	$14.16	−$730 to +$324	$1.18M
Brookbrook† + Brookmore† + Glenburg	Centralization	747	$4.5M	$42.4M	96%	43%	$12.05	−$612 to +$209	$1.07M
Brookbrook† + Brookmore† + Yorkfield	Centralization	1,226	$5.5M	$52.6M	95%	36%	$11.04	−$65 to +$15	$147K
Brookbrook† + Everford† + Yorkfield	Centralization	1,168	$5.1M	$48.0M	95%	36%	$10.02	−$196 to +$388	$4.75M
Brookbrook† + Glenburg + Yorkfield	Centralization	1,098	$4.9M	$46.4M	95%	36%	$11.49	−$724 to +$105	$983K
Brookbrook† + Linfield + Yorkfield	Centralization	1,117	$4.1M	$39.0M	95%	36%	$10.17	−$165 to +$246	$3.33M
Brookbrook† + Marbrook† + Yorkfield	Centralization	998	$4.0M	$37.8M	95%	36%	$9.59	−$282 to +$748	$8.41M
Brookbrook† + Marbury† + Yorkfield	Centralization	1,268	$5.0M	$47.5M	95%	36%	$9.83	−$234 to +$320	$4.5M
Brookbrook† + Penburg + Yorkfield	Centralization	1,635	$8.1M	$76.6M	95%	42%	$10.70	−$61 to +$123	$1.46M
Brookdale† + Dunport + Elmbrook	Centralization	1,558	$8.7M	$82.2M	95%	62%	$15.00	−$339 to +$388	$2.93M
Brookdale† + Dunport + Everbrook†	Centralization	1,440	$9.5M	$90.6M	98%	60%	$14.33	−$472 to +$749	$5.47M
Brookdale† + Dunport + Glenbrook	Centralization	1,506	$8.7M	$83.1M	98%	66%	$17.47	−$1,066 to +$377	$2.49M
Brookdale† + Dunport + Mossdale	Centralization	1,970	$13.5M	$128.1M	98%	72%	$15.29	−$280 to +$289	$2.12M
Brookdale† + Dunport + Penburg	Centralization	1,596	$9.3M	$88.4M	98%	58%	$13.49	−$641 to +$681	$5.98M
Brookdale† + Dunport + Wesport	Centralization	1,750	$10.7M	$101.5M	98%	64%	$14.82	−$374 to +$358	$2.96M
Brookdale† + Dunport + Winbrook	Centralization	1,146	$6.9M	$65.3M	98%	48%	$14.23	−$492 to +$736	$5.5M
Brookdale† + Elmbrook + Everbrook†	Centralization	1,723	$10.6M	$100.9M	95%	62%	$13.50	−$417 to +$583	$4.76M
Brookdale† + Elmbrook + Glenbrook	Centralization	1,789	$9.8M	$93.4M	95%	67%	$16.19	−$1,321 to +$628	$4.7M
Brookdale† + Elmbrook + Glenfield	Centralization	1,406	$7.7M	$72.7M	95%	60%	$14.30	−$257 to +$264	$1.89M
Brookdale† + Elmbrook + Mossdale	Centralization	2,253	$14.6M	$138.5M	95%	72%	$14.37	−$243 to +$262	$2.15M
Brookdale† + Elmbrook + Mossport	Annexation	3,044	$17.5M	$165.8M	95%	74%	$16.43	−$580 to +$675	$6.67M
Brookdale† + Elmbrook + Penburg	Centralization	1,879	$10.4M	$98.8M	95%	60%	$12.86	−$544 to +$556	$5.37M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Brookdale† + Elmbrook + Winbrook	Centralization	1,429	$8.0M	$75.7M	95%	53%	$13.43	−$430 to +$575	$4.8M
Brookdale† + Everbrook† + Mossdale	Centralization	2,135	$15.5M	$146.9M	98%	72%	$13.73	−$370 to +$630	$5.01M
Brookdale† + Everbrook† + Penburg	Centralization	1,761	$11.3M	$107.2M	98%	59%	$12.28	−$660 to +$440	$4.14M
Brookdale† + Everbrook† + Wesport	Centralization	1,915	$12.7M	$120.3M	98%	64%	$13.45	−$426 to +$574	$5.1M
Brookdale† + Everbrook† + Winbrook	Centralization	1,311	$8.8M	$84.1M	98%	50%	$12.78	−$561 to +$445	$3.59M
Brookdale† + Evermont + Mossdale	Centralization	2,276	$15.6M	$148.1M	98%	71%	$15.19	−$107 to +$267	$2.33M
Brookdale† + Glenburg + Mossdale	Centralization	1,754	$12.0M	$114.4M	98%	70%	$14.95	−$127 to +$219	$1.52M
Brookdale† + Glenburg + Penburg	Centralization	1,380	$7.9M	$74.7M	98%	53%	$13.12	−$493 to +$607	$5.08M
Brookdale† + Glenfield + Mossdale	Centralization	1,818	$12.5M	$118.6M	98%	71%	$14.59	−$199 to +$322	$2.24M
Brookdale† + Linfield + Penburg	Centralization	1,399	$7.1M	$67.3M	95%	36%	$11.16	−$885 to +$443	$5.56M
Brookdale† + Linfield + Winbrook	Centralization	949	$4.7M	$44.2M	95%	36%	$11.38	−$840 to +$487	$5.48M
Brookdale† + Mossdale + Penburg	Centralization	2,291	$15.2M	$144.7M	98%	69%	$13.04	−$508 to +$593	$5.59M
Brookdale† + Mossdale + Winbrook	Centralization	1,841	$12.8M	$121.6M	98%	66%	$13.66	−$385 to +$621	$5.05M
Brookdale† + Norford† + Winbrook	Centralization	1,878	$9.7M	$92.2M	95%	36%	$10.74	−$968 to +$283	$5.03M
Brookdale† + Penburg + Winbrook	Centralization	1,467	$8.6M	$81.9M	98%	49%	$12.25	−$667 to +$433	$4.14M
Brookdale† + Penburg + Yorkfield	Centralization	1,859	$8.9M	$84.9M	95%	45%	$11.97	−$722 to +$378	$4.95M
Brookley† + Glenbrook + Hollisstead†	Centralization	1,407	$9.8M	$93.6M	98%	72%	$15.66	−$1,428 to +$660	$3.34M
Brookley† + Halport† + Wesmore	Centralization	2,096	$7.5M	$71.4M	95%	60%	$15.94	−$375 to +$595	$6.33M
Brookley† + Hollisstead† + Mossport	Annexation	2,662	$17.5M	$166.0M	98%	78%	$16.15	−$637 to +$758	$5.64M
Brookley† + Hollisstead† + Wesmore	Centralization	1,044	$7.8M	$74.6M	98%	65%	$13.90	−$784 to +$308	$1.44M
Brookley† + Hollisstead† + Wesport	Centralization	1,651	$11.8M	$112.0M	98%	69%	$12.85	−$37 to +$98	$658K
Brookley† + Ivyhaven + Wesmore	Centralization	1,777	$12.7M	$120.5M	98%	73%	$13.96	−$773 to +$198	$1.23M
Brookley† + Kinley† + Wesmore	Centralization	1,287	$7.4M	$70.7M	98%	68%	$14.15	−$734 to +$236	$1.23M
Brookley† + Mossport + Wesmore	Annexation	2,453	$15.4M	$145.9M	98%	78%	$17.32	−$403 to +$870	$6.01M
Brookmore† + Everford† +	Centralization	1,214	$5.7M	$54.2M	95%	36%	$10.01	−$270 to +$386	$4.43M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Brookmore† + Evermont + Glenburg	Centralization	1,187	$8.0M	$76.1M	98%	62%	$14.37	−$271 to +$601	$3.43M
Brookmore† + Evermont + Quillburg†	Annexation	2,826	$13.4M	$127.7M	95%	69%	$15.62	−$191 to +$853	$9.73M
Brookmore† + Glenburg + Mossdale	Centralization	1,576	$11.8M	$112.4M	98%	76%	$13.34	−$353 to +$396	$1.98M
Brookmore† + Glenburg + Penburg	Centralization	1,202	$7.6M	$72.7M	98%	58%	$11.31	−$759 to +$246	$1.58M
Brookmore† + Glenburg + Quillburg†	Annexation	2,304	$9.9M	$94.0M	95%	67%	$15.53	−$209 to +$834	$8.04M
Brookmore† + Glenburg + Yorkfield	Centralization	1,144	$5.5M	$52.5M	95%	37%	$11.59	−$703 to +$126	$1.09M
Brookmore† + Linfield + Yorkfield	Centralization	1,163	$4.8M	$45.2M	95%	36%	$10.17	−$237 to +$245	$3.14M
Brookmore† + Marbrook† + Yorkfield	Centralization	1,044	$4.6M	$43.9M	95%	36%	$9.55	−$362 to +$739	$7.76M
Brookmore† + Marbury† + Yorkfield	Centralization	1,314	$5.6M	$53.6M	95%	36%	$9.81	−$309 to +$316	$4.21M
Brookmore† + Penburg + Yorkfield	Centralization	1,681	$8.7M	$82.8M	95%	47%	$10.73	−$126 to +$130	$1.44M
Brookmore† + Quillburg† + Yorkfield	Annexation	2,783	$11.0M	$104.2M	95%	59%	$13.70	−$576 to +$547	$7.85M
Claybury + Elmbrook + Glenfield	Centralization	1,832	$12.0M	$114.1M	95%	74%	$13.73	−$243 to +$151	$865K
Claybury + Elmbrook + Mossport	Annexation	3,470	$21.8M	$207.2M	95%	80%	$16.42	−$582 to +$673	$5.66M
Claybury + Evermont + Glenfield	Centralization	1,855	$13.0M	$123.7M	98%	73%	$14.94	−$156 to +$393	$2.44M
Claybury + Glenbrook + Mossport	Annexation	3,418	$21.9M	$208.1M	98%	82%	$18.79	−$801 to +$769	$5.74M
Claybury + Glenfield + Hollismont†	Centralization	1,366	$9.9M	$94.3M	98%	76%	$14.02	−$186 to +$239	$931K
Claybury + Glenfield + Ivyhaven	Centralization	2,359	$17.0M	$161.9M	98%	78%	$13.73	−$243 to +$151	$975K
Claybury + Glenfield + Mossdale	Centralization	2,244	$16.8M	$160.0M	98%	80%	$14.08	−$173 to +$221	$1.22M
Claybury + Glenfield + Mossport	Annexation	3,035	$19.7M	$187.3M	98%	81%	$17.00	−$466 to +$805	$5.76M
Claybury + Glenfield + Norwood†	Centralization	1,476	$10.4M	$98.8M	98%	74%	$14.38	−$114 to +$280	$1.27M
Claybury + Glenfield + Salmore†	Centralization	1,521	$10.2M	$97.0M	98%	74%	$13.72	−$245 to +$236	$1.11M
Claybury + Granwood† + Hollismont†	Centralization	1,675	$9.8M	$93.2M	95%	74%	$16.20	−$370 to +$677	$3.55M
Claybury + Granwood† + Ivyhaven	Centralization	2,668	$16.9M	$160.8M	95%	77%	$15.25	−$560 to +$409	$3.19M
Claybury + Hollismont† + Ivyhaven	Centralization	2,328	$17.1M	$162.0M	98%	80%	$13.79	−$231 to +$194	$1.14M
Claybury + Hollismont† + Mossport	Annexation	3,004	$19.7M	$187.5M	98%	82%	$17.33	−$400 to +$903	$5.95M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Claybury + Hollismont† + Salmore†	Centralization	1,490	$10.2M	$97.1M	98%	76%	$13.80	−$230 to +$251	$1.04M
Claybury + Hollisstead† + Mossport	Annexation	3,264	$22.0M	$209.1M	98%	81%	$16.62	−$543 to +$852	$6.5M
Claybury + Ivyhaven + Kinley†	Centralization	2,831	$18.9M	$179.8M	98%	79%	$13.74	−$242 to +$105	$782K
Claybury + Ivyhaven + Mossport	Annexation	3,997	$26.8M	$255.0M	98%	82%	$16.21	−$625 to +$599	$5.48M
Claybury + Ivyhaven + Salmore†	Centralization	2,483	$17.3M	$164.7M	98%	78%	$13.61	−$267 to +$214	$1.43M
Claybury + Ivyhaven + Wesmore	Centralization	2,379	$17.2M	$163.6M	98%	79%	$14.58	−$648 to +$274	$1.75M
Claybury + Mossport + Salmore†	Annexation	3,159	$20.0M	$190.1M	98%	81%	$16.77	−$512 to +$846	$6.28M
Claybury + Mossport + Wesmore	Annexation	3,055	$19.9M	$189.1M	98%	81%	$17.80	−$307 to +$570	$4.04M
Claybury + Norwood† + Salmore†	Centralization	1,600	$10.7M	$101.6M	98%	74%	$14.17	−$155 to +$326	$1.56M
Dunport + Elmbrook + Everbrook†	Centralization	1,633	$11.2M	$106.4M	95%	70%	$13.10	−$718 to +$504	$3.11M
Dunport + Elmbrook + Glenbrook	Centralization	1,699	$10.4M	$98.8M	95%	75%	$16.73	−$1,213 to +$736	$4.03M
Dunport + Elmbrook + Glenfield	Centralization	1,316	$8.2M	$78.1M	95%	69%	$14.13	−$511 to +$231	$1.2M
Dunport + Elmbrook + Mossdale	Centralization	2,163	$15.1M	$143.9M	95%	78%	$14.25	−$488 to +$239	$1.49M
Dunport + Elmbrook + Mossport	Annexation	2,954	$18.0M	$171.3M	95%	79%	$16.87	−$493 to +$763	$6M
Dunport + Elmbrook + Wesport	Centralization	1,943	$12.3M	$117.3M	95%	72%	$13.84	−$570 to +$161	$1.15M
Dunport + Everbrook† + Glenbrook	Centralization	1,581	$11.3M	$107.2M	98%	74%	$15.89	−$1,382 to +$1,061	$5.54M
Dunport + Everbrook† + Stanport†	Centralization	2,079	$12.3M	$117.2M	95%	75%	$19.53	−$1,555 to +$1,789	$12.18M
Dunport + Everbrook† + Wesport	Centralization	1,825	$13.2M	$125.7M	98%	71%	$13.09	−$721 to +$501	$3.45M
Dunport + Glenbrook + Hollisstead†	Centralization	1,493	$10.6M	$100.8M	98%	76%	$17.11	−$1,139 to +$949	$4.46M
Dunport + Glenbrook + Mossport	Annexation	2,902	$18.1M	$172.1M	98%	81%	$19.48	−$663 to +$558	$3.86M
Dunport + Glenbrook + Wesport	Centralization	1,891	$12.4M	$118.2M	98%	75%	$16.30	−$1,300 to +$653	$4.05M
Dunport + Hollisstead† + Wesport	Centralization	1,737	$12.6M	$119.2M	98%	72%	$13.76	−$587 to +$279	$1.78M
Dunport + Stanport† + Wesport	Centralization	2,389	$13.5M	$128.1M	95%	75%	$19.40	−$1,580 to +$1,274	$9.91M
Dunport + Wesport + Winmore†	Centralization	2,412	$16.3M	$154.6M	98%	75%	$14.10	−$518 to +$214	$1.66M
Elmbrook + Evermont + Glenfield	Centralization	1,622	$10.3M	$98.1M	95%	69%	$14.24	−$297 to +$252	$1.65M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Elmbrook + Evermont + Mossdale	Centralization	2,469	$17.3M	$163.9M	95%	77%	$14.32	−$281 to +$253	$1.92M
Elmbrook + Glenbrook + Glenfield	Centralization	1,547	$9.4M	$89.4M	95%	74%	$15.88	−$1,384 to +$580	$2.96M
Elmbrook + Glenbrook + Hollisstead†	Centralization	1,776	$11.7M	$111.1M	95%	75%	$15.45	−$1,469 to +$618	$3.44M
Elmbrook + Glenbrook + Mossdale	Centralization	2,394	$16.3M	$155.1M	95%	80%	$15.70	−$1,420 to +$529	$3.25M
Elmbrook + Glenbrook + Mossport	Annexation	3,185	$19.2M	$182.5M	95%	81%	$18.03	−$953 to +$996	$7.77M
Elmbrook + Glenbrook + Wesport	Centralization	2,174	$13.5M	$128.5M	95%	75%	$15.09	−$1,541 to +$413	$2.92M
Elmbrook + Glenburg + Mossdale	Centralization	1,947	$13.7M	$130.2M	95%	77%	$13.77	−$267 to +$143	$831K
Elmbrook + Glenfield + Mossdale	Centralization	2,011	$14.1M	$134.4M	95%	78%	$13.34	−$102 to +$73	$427K
Elmbrook + Glenfield + Mossport	Annexation	2,802	$17.0M	$161.8M	95%	79%	$16.29	−$608 to +$663	$4.97M
Elmbrook + Glenfield + Norwood†	Centralization	1,243	$7.7M	$73.2M	95%	69%	$13.47	−$254 to +$99	$483K
Elmbrook + Hollisstead† + Mossport	Annexation	3,031	$19.3M	$183.6M	95%	79%	$15.97	−$673 to +$722	$5.75M
Elmbrook + Ivyhaven + Mossport	Annexation	3,764	$24.2M	$229.5M	95%	81%	$15.68	−$731 to +$524	$4.97M
Elmbrook + Mossdale + Mossport	Annexation	3,649	$24.0M	$227.5M	95%	82%	$16.11	−$644 to +$612	$5.22M
Elmbrook + Mossdale + Penburg	Centralization	2,484	$16.9M	$160.5M	95%	74%	$11.96	−$378 to +$376	$3.13M
Elmbrook + Mossport + Wesmore	Annexation	2,822	$17.2M	$163.5M	95%	79%	$17.05	−$457 to +$798	$5.92M
Everbrook† + Glenbrook + Wesport	Centralization	2,056	$14.4M	$136.9M	98%	75%	$14.38	−$1,683 to +$760	$5.17M
Everbrook† + Hollisstead† + Wesport	Centralization	1,902	$14.5M	$138.0M	98%	72%	$12.11	−$185 to +$305	$2.13M
Everbrook† + Stanport† + Wesport	Centralization	2,554	$15.5M	$146.8M	95%	75%	$17.62	−$1,937 to +$1,407	$11.81M
Everbrook† + Wesport + Winmore†	Centralization	2,577	$18.2M	$173.4M	98%	75%	$12.71	−$234 to +$425	$3.57M
Everford† + Glenburg + Yorkfield	Centralization	1,086	$5.1M	$48.0M	95%	36%	$10.35	−$951 to +$454	$5.01M
Everford† + Linfield + Yorkfield	Centralization	1,105	$4.3M	$40.6M	95%	36%	$9.49	−$293 to +$283	$4.3M
Everford† + Marbrook† + Yorkfield	Centralization	986	$4.1M	$39.4M	95%	36%	$8.87	−$419 to +$603	$7.78M
Everford† + Marbury† + Yorkfield	Centralization	1,256	$5.2M	$49.1M	95%	36%	$9.21	−$350 to +$226	$3.56M
Everford† + Penburg + Yorkfield	Centralization	1,623	$8.2M	$78.3M	95%	36%	$9.87	−$218 to +$358	$4.84M
Evermont + Glenburg + Glenfield	Centralization	1,123	$7.8M	$74.1M	98%	64%	$14.97	−$150 to +$399	$2.1M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Evermont + Glenburg + Mossdale	Centralization	1,970	$14.7M	$139.8M	98%	76%	$14.95	−$154 to +$220	$1.39M
Evermont + Glenburg + Norwood†	Centralization	1,202	$8.3M	$78.6M	98%	65%	$15.36	−$73 to +$123	$659K
Evermont + Glenburg + Penburg	Centralization	1,596	$10.5M	$100.1M	98%	63%	$12.97	−$551 to +$577	$4.48M
Evermont + Glenburg + Quillburg†	Annexation	2,698	$12.8M	$121.5M	95%	68%	$16.19	−$77 to +$217	$2.38M
Evermont + Glenburg + Yorkfield	Centralization	1,538	$8.4M	$80.0M	95%	48%	$12.85	−$575 to +$377	$3.76M
Evermont + Glenfield + Mossdale	Centralization	2,034	$15.2M	$144.1M	98%	77%	$14.56	−$233 to +$316	$2M
Evermont + Glenfield + Mossport	Annexation	2,825	$18.0M	$171.4M	98%	78%	$17.07	−$452 to +$819	$6.54M
Evermont + Glenfield + Norwood†	Centralization	1,266	$8.7M	$82.9M	98%	68%	$14.89	−$166 to +$383	$2.06M
Evermont + Glenfield + Quillburg†	Annexation	2,762	$13.2M	$125.7M	95%	69%	$15.96	−$123 to +$597	$6.56M
Evermont + Mossdale + Norwood†	Centralization	2,113	$15.6M	$148.6M	98%	77%	$14.88	−$168 to +$206	$1.32M
Evermont + Mossdale + Penburg	Centralization	2,507	$17.9M	$170.1M	98%	74%	$12.91	−$562 to +$566	$4.99M
Evermont + Mossdale + Quillburg†	Annexation	3,609	$20.2M	$191.5M	95%	75%	$15.86	−$142 to +$403	$4.84M
Evermont + Norwood† + Quillburg†	Annexation	2,841	$13.7M	$130.3M	95%	70%	$16.14	−$87 to +$279	$3.09M
Evermont + Norwood† + Salmore†	Centralization	1,390	$9.0M	$85.6M	98%	68%	$14.69	−$207 to +$429	$2.42M
Glenbrook + Glenfield + Mossport	Annexation	2,750	$17.1M	$162.7M	98%	81%	$18.98	−$764 to +$1,200	$7.85M
Glenbrook + Hollisstead† + Mossport	Annexation	2,979	$19.4M	$184.4M	98%	82%	$18.43	−$874 to +$1,214	$8.51M
Glenbrook + Hollisstead† + Wesmore	Centralization	1,361	$9.8M	$93.0M	98%	76%	$17.44	−$1,071 to +$1,017	$4.31M
Glenbrook + Hollisstead† + Wesport	Centralization	1,968	$13.7M	$130.5M	98%	76%	$15.17	−$1,526 to +$562	$3.53M
Glenbrook + Hollisstead† + Winmore†	Centralization	2,245	$15.6M	$148.5M	98%	78%	$15.61	−$1,437 to +$650	$4.04M
Glenbrook + Ivyhaven + Mossport	Annexation	3,712	$24.2M	$230.4M	98%	82%	$17.66	−$1,027 to +$891	$7.6M
Glenbrook + Mossport + Wesmore	Annexation	2,770	$17.3M	$164.4M	98%	82%	$19.87	−$585 to +$410	$2.65M
Glenbrook + Mossport + Wesport	Annexation	3,377	$21.2M	$201.8M	98%	80%	$17.61	−$1,038 to +$915	$7.79M
Glenbrook + Stanport† + Wesport	Centralization	2,620	$14.7M	$139.3M	95%	78%	$20.61	−$1,340 to +$1,515	$11.67M
Glenbrook + Wesport + Winmore†	Centralization	2,643	$17.5M	$165.8M	98%	77%	$15.25	−$1,509 to +$444	$3.43M
Glenburg + Glenfield + Mossdale	Centralization	1,512	$11.6M	$110.4M	98%	77%	$13.95	−$232 to +$194	$884K

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Glenburg + Linfield + Penburg	Centralization	1,093	$6.2M	$59.1M	95%	36%	$10.06	−$1,009 to +$223	$2.26M
Glenburg + Linfield + Yorkfield	Centralization	1,035	$4.1M	$38.9M	95%	36%	$10.48	−$925 to +$307	$3.8M
Glenburg + Marbrook† + Yorkfield	Centralization	916	$4.0M	$37.7M	95%	36%	$9.90	−$1,041 to +$810	$8.14M
Glenburg + Marbury† + Yorkfield	Centralization	1,186	$5.0M	$47.4M	95%	36%	$10.10	−$1,002 to +$373	$4.8M
Glenburg + Mossdale + Penburg	Centralization	1,985	$14.4M	$136.4M	98%	73%	$12.10	−$601 to +$404	$2.85M
Glenburg + Mossdale + Quillburg†	Annexation	3,087	$16.6M	$157.8M	95%	74%	$15.82	−$151 to +$393	$4.04M
Glenburg + Mossdale + Yorkfield	Centralization	1,927	$12.2M	$116.3M	95%	63%	$12.18	−$586 to +$243	$2.25M
Glenburg + Norwood† + Quillburg†	Annexation	2,319	$10.2M	$96.6M	95%	68%	$16.14	−$86 to +$280	$2.6M
Glenburg + Penburg + Quillburg†	Annexation	2,713	$12.4M	$118.1M	95%	67%	$14.40	−$435 to +$863	$10.1M
Glenburg + Penburg + Winbrook	Centralization	1,161	$7.7M	$73.6M	98%	50%	$11.05	−$811 to +$194	$1.39M
Glenburg + Penburg + Yorkfield	Centralization	1,553	$8.1M	$76.6M	95%	45%	$11.11	−$799 to +$206	$2.2M
Glenburg + Quillburg† + Yorkfield	Annexation	2,655	$10.3M	$98.0M	95%	58%	$14.08	−$498 to +$625	$8.68M
Glenfield + Hollisstead† + Mossport	Annexation	2,596	$17.2M	$163.7M	98%	80%	$16.50	−$566 to +$829	$5.55M
Glenfield + Ivyhaven + Mossport	Annexation	3,329	$22.1M	$209.6M	98%	81%	$16.07	−$653 to +$618	$5.08M
Glenfield + Mossdale + Mossport	Annexation	3,214	$21.9M	$207.7M	98%	83%	$16.63	−$541 to +$730	$5.32M
Glenfield + Mossdale + Norwood†	Centralization	1,655	$12.5M	$119.1M	98%	79%	$13.87	−$174 to +$179	$834K
Glenfield + Mossdale + Penburg	Centralization	2,049	$14.8M	$140.6M	98%	74%	$11.75	−$420 to +$334	$2.36M
Glenfield + Mossport + Norwood†	Annexation	2,446	$15.4M	$146.5M	98%	80%	$17.23	−$420 to +$851	$5.37M
Glenfield + Mossport + Wesmore	Annexation	2,387	$15.1M	$143.7M	98%	80%	$17.85	−$297 to +$974	$6M
Glenfield + Norwood† + Quillburg†	Annexation	2,383	$10.6M	$100.8M	95%	70%	$15.87	−$140 to +$579	$5.39M
Glenfield + Norwood† + Salmore†	Centralization	932	$5.9M	$56.2M	98%	67%	$13.39	−$271 to +$169	$657K
Granwood† + Hollismont† + Ivyhaven	Centralization	1,969	$12.2M	$115.5M	95%	76%	$15.12	−$587 to +$460	$2.91M
Granwood† + Ivyhaven + Kinley†	Centralization	2,472	$14.0M	$133.2M	95%	76%	$14.80	−$650 to +$318	$2.51M
Granwood† + Ivyhaven + Mossport	Annexation	3,638	$21.9M	$208.5M	95%	80%	$16.97	−$472 to +$752	$7.21M
Granwood† + Ivyhaven + Wesmore	Centralization	2,020	$12.3M	$117.1M	95%	75%	$15.76	−$458 to +$511	$3.48M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Granwood† + Kinley† + Wesmore	Centralization	1,530	$7.1M	$67.3M	95%	71%	$16.24	−$363 to +$581	$3.39M
Halport† + Hollisstead† + Wesmore	Centralization	2,259	$9.6M	$90.9M	95%	64%	$15.93	−$379 to +$713	$7.38M
Halport† + Ivyhaven + Kinley†	Centralization	3,444	$16.1M	$153.0M	95%	71%	$15.12	−$261 to +$381	$4.93M
Halport† + Ivyhaven + Wesmore	Centralization	2,992	$14.4M	$136.8M	95%	69%	$15.70	−$425 to +$497	$5.9M
Halport† + Kinley† + Wesmore	Centralization	2,502	$9.2M	$87.0M	95%	66%	$15.94	−$375 to +$522	$5.69M
Halport† + Mossport + Wesmore	Annexation	3,668	$17.1M	$162.3M	95%	73%	$17.44	−$378 to +$204	$2.56M
Hollismont† + Ivyhaven + Kinley†	Centralization	2,132	$14.2M	$134.5M	98%	79%	$13.22	−$24 to +$79	$474K
Hollismont† + Ivyhaven + Mossport	Annexation	3,298	$22.1M	$209.8M	98%	82%	$16.28	−$610 to +$692	$5.3M
Hollismont† + Ivyhaven + Salmore†	Centralization	1,784	$12.6M	$119.4M	98%	78%	$12.98	−$46 to +$88	$458K
Hollismont† + Ivyhaven + Wesmore	Centralization	1,680	$12.5M	$118.3M	98%	78%	$14.20	−$723 to +$277	$1.35M
Hollisstead† + Ivyhaven + Mossport	Annexation	3,558	$24.4M	$231.4M	98%	81%	$15.78	−$710 to +$684	$5.95M
Hollisstead† + Ivyhaven + Wesmore	Centralization	1,940	$14.7M	$140.0M	98%	77%	$13.83	−$797 to +$295	$1.75M
Hollisstead† + Kinley† + Wesmore	Centralization	1,450	$9.5M	$90.2M	98%	73%	$14.01	−$762 to +$331	$1.63M
Hollisstead† + Mossport + Wesmore	Annexation	2,616	$17.4M	$165.4M	98%	80%	$17.35	−$397 to +$998	$6.62M
Hollisstead† + Mossport + Wesport	Annexation	3,223	$21.4M	$202.9M	98%	79%	$15.72	−$722 to +$673	$5.83M
Hollisstead† + Mossport + Winmore†	Annexation	3,500	$23.2M	$220.9M	98%	81%	$16.05	−$657 to +$737	$6.34M
Hollisstead† + Stanport† + Wesport	Centralization	2,466	$14.8M	$140.4M	95%	76%	$18.46	−$1,768 to +$1,221	$9.6M
Hollisstead† + Wesmore + Wesport	Centralization	1,605	$11.7M	$111.5M	98%	72%	$13.74	−$816 to +$276	$1.63M
Hollisstead† + Wesmore + Winmore†	Centralization	1,882	$13.6M	$129.4M	98%	75%	$14.20	−$725 to +$368	$2.14M
Hollisstead† + Wesport + Winmore†	Centralization	2,489	$17.6M	$166.9M	98%	76%	$13.22	−$131 to +$173	$1.36M
Ivyhaven + Kinley† + Mossport	Annexation	3,801	$24.0M	$227.5M	98%	81%	$15.81	−$704 to +$520	$4.8M
Ivyhaven + Kinley† + Wesmore	Centralization	2,183	$14.3M	$136.1M	98%	77%	$14.04	−$756 to +$166	$1.07M
Ivyhaven + Mossport + Wesmore	Annexation	3,349	$22.2M	$211.4M	98%	81%	$16.75	−$517 to +$708	$5.77M
Kinley† + Mossport + Wesmore	Annexation	2,859	$17.0M	$161.5M	98%	80%	$17.27	−$413 to +$787	$5.64M
Linfield + Marbrook† + Marbury†	Centralization	626	$2.2M	$21.3M	95%	36%	$7.99	−$191 to +$428	$6.09M

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Appendix: every merger option

All bordering two-district and three-district options that include at least one Pine Ridge BOCES district, in alphabetical order

DISTRICTS	TYPE	STUDENTS	INCENTIVE AID YEAR 1	INCENTIVE AID 14 YEARS	NEW BUILDING AID RATIO	NEW BOCES AID RATIO	COMBINED TAX RATE	SCHOOL TAX CHANGE ON A $200,000 HOME	AID A YEAR TO HOLD TAXES FLAT
Linfield + Marbrook† + Penburg	Centralization	993	$5.3M	$50.4M	95%	36%	$8.51	−$314 to +$532	$6.4M
Linfield + Marbrook† + Winbrook	Centralization	543	$2.9M	$27.4M	95%	36%	$8.42	−$426 to +$514	$5.51M
Linfield + Marbrook† + Yorkfield	Centralization	935	$3.2M	$30.3M	95%	36%	$9.12	−$369 to +$653	$9.3M
Linfield + Marbury† + Yorkfield	Centralization	1,205	$4.2M	$40.0M	95%	36%	$9.39	−$313 to +$233	$3.96M
Linfield + Mossdale + Penburg	Centralization	2,004	$13.6M	$129.0M	95%	58%	$10.29	−$712 to +$269	$3.01M
Linfield + Norford† + Winbrook	Centralization	1,591	$8.1M	$76.5M	95%	36%	$9.37	−$237 to +$85	$1.66M
Linfield + Penburg + Winbrook	Centralization	1,180	$7.0M	$66.2M	95%	36%	$9.65	−$182 to +$140	$1.59M
Linfield + Penburg + Yorkfield	Centralization	1,572	$7.3M	$69.2M	95%	36%	$10.02	−$188 to +$215	$3.19M
Linfield + Winbrook + Yorkfield	Centralization	1,122	$4.9M	$46.1M	95%	36%	$10.10	−$173 to +$230	$3.12M
Marbrook† + Marbury† + Yorkfield	Centralization	1,086	$4.1M	$38.8M	95%	36%	$8.83	−$426 to +$595	$8.78M
Marbrook† + Penburg + Yorkfield	Centralization	1,453	$7.2M	$68.0M	95%	36%	$9.47	−$298 to +$724	$9.09M
Marbury† + Penburg + Yorkfield	Centralization	1,723	$8.2M	$77.7M	95%	36%	$9.71	−$249 to +$296	$4.55M
Mossdale + Penburg + Winbrook	Centralization	2,072	$15.1M	$143.6M	98%	70%	$11.24	−$523 to +$231	$1.9M
Mossdale + Penburg + Yorkfield	Centralization	2,464	$15.4M	$146.6M	95%	63%	$11.23	−$523 to +$231	$2.71M
Norford† + Penburg + Winbrook	Centralization	2,109	$12.0M	$114.2M	95%	36%	$9.64	−$182 to +$63	$1.13M
Penburg + Winbrook + Yorkfield	Centralization	1,640	$8.8M	$83.8M	95%	41%	$10.61	−$70 to +$106	$1.25M
Stanport† + Wesport + Winmore†	Centralization	3,141	$18.5M	$175.8M	95%	77%	$18.03	−$1,855 to +$999	$9.29M

About these estimates. Incentive aid is 40% of the districts' combined 2026-27 Foundation Aid for years 1 to 5, then 4 points less each year through year 14. New building aid ratio: highest current ratio times 1.30, up to 95% (98% when every merging district is high need). The BOCES aid ratio for the combined district is estimated with the NYSED formula from combined wealth per pupil and the combined tax rate. Combined tax rate: combined 2026-27 levy divided by combined full value, before any incentive aid is used to lower taxes. Aid a year to hold taxes flat: the incentive aid that would keep every district's school tax at or below today's level; shown in red when it is more than year 1 incentive aid. Subject to statutory limits and NYSED verification. † Not a Pine Ridge BOCES component district. Shown as a possible partner because it borders the region; no snapshot is prepared for it here.

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