

**UNDERSTANDING NEW JERSEY'S SCHOOL FUNDING FORMULA:
THE ROLE OF ADJUSTMENT AID****DANIELLE FARRIE, PHD****THERESA LUHM, ESQ.****MONETE JOHNSON, MPP**

The objective of this policy brief is to explain the purpose of adjustment aid in New Jersey's school funding formula and to correct several misconceptions about the level of aid and how it is distributed. The main conclusions, presented in detail below, include: 1) The amount of adjustment aid in the funding formula is currently overstated in the "informational" state aid notices published by the New Jersey Department of Education (NJDOE). 2) Correcting the base year from which adjustment aid is calculated would lower the total adjustment aid required from \$754 million to \$579 million. 3) Just over a third of total adjustment aid is allocated to the former Abbott districts. 4) While about half of adjustment aid is allocated to above adequacy districts and contributes to spending above the levels required by the funding formula, the other half is allocated to below adequacy districts and helps fund schools in communities that are unable to raise their local share of the adequacy budget.

What is adjustment aid?

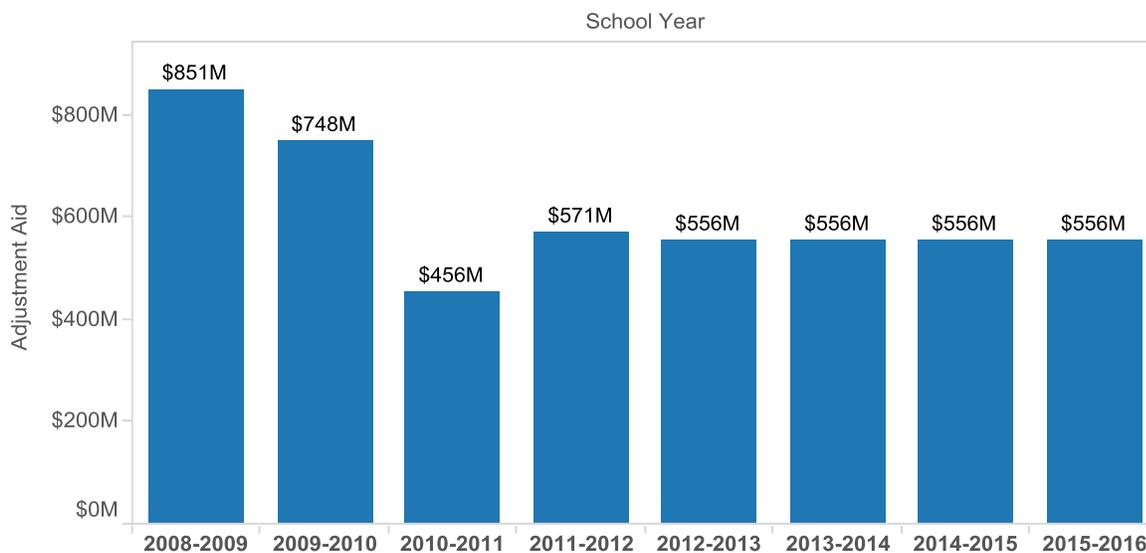
In January 2008, the NJ Legislature passed the School Funding Reform Act (SFRA), putting into law a new school funding formula. In order to ease the transition for districts that would receive less state aid under the SFRA, the formula included adjustment aid to hold districts harmless at pre-SFRA state aid levels. Under the law, districts would receive adjustment aid if their 2008-09 SFRA state aid allocation was less than their state aid level in 2007-08.

Adjustment aid was intended to steadily decrease over time. Districts receiving adjustment aid would be flat-funded until their adequacy budgets – the amount of resources determined to be necessary to provide a "thorough and efficient" education under the new formula – grew to the point where equalization aid, which is the wealth-equalized state portion of the adequacy budget, and other SFRA categorical aids replaced the "excess" adjustment aid.

However, because the formula has not been fully funded since 2008-09, the SFRA categories through which districts receive aid have been "frozen" and no longer bear any relationship to

districts' adequacy budgets or proper formula calculations. Figure 1 shows the total aid in the adjustment aid category from 2008-09 through 2015-16. As district's adequacy budgets and categorical funding allocations grew between 2008-09 and 2009-10, adjustment aid declined by over \$100 million. The allocation declined even further in 2010-11, but this is simply because adjustment aid was the first aid cut when the state cut \$1.1 billion in state aid. In 2011-12, adjustment aid grew again because the Supreme Court ordered full funding for the former Abbott districts. Since then, the formula has not been followed and adjustment aid is frozen at \$556 million. Many districts continue to receive funding through the adjustment aid category, even though some or all of that aid would have transitioned over to the equalization aid category or other categorical funding if the formula were run. For this reason, it is not sufficient to analyze adjustment aid based on the actual aid allocations in recent years since they are divorced from the formula.

Figure 1. Total Adjustment Aid by Year



How does the NJDOE calculate adjustment aid?

In the last two budget cycles (2014-15 and 2015-16), the NJDOE released “informational” state aid notices to districts subsequent to the release of state aid notices based on the Governor’s proposed budget for the following fiscal year. The informational aid notices are intended to provide districts with an accounting of the state aid they would receive if the SFRA were implemented and funded.

However, these informational aid notices are misleading about the level of adjustment aid that is still required by the SFRA. According to NJDOE aid runs for 2015-16, the formula would require \$754 million in adjustment aid allocated to 373 districts. In 2008-09, the first year of SFRA implementation, just 250 districts received \$850 million in adjustment aid.

Why are more districts eligible for adjustment aid in 2015-16 than in 2008-09, when adjustment aid was supposed to decrease over time?

The reason more districts are eligible for adjustment aid is that the NJDOE continues to use 2008-09 state aid levels as the baseline for calculating adjustment aid. If a district's proposed state aid in 2015-16 is less than the state aid they received in 2008-09, the difference is funded through adjustment aid. Because of the significant \$1.1 billion state aid cut in 2010-11, and the relatively flat levels of aid since then, there are many districts where state aid has not yet returned to the levels in place prior to the cut. In effect, the 2010-11 state aid reduction is being replaced through adjustment aid in many districts.

Calculating adjustment aid with 2008-09 as the base year does not reflect the purpose of this aid category, which was to prevent districts from a stark reduction in state aid as a result of implementation of a new funding formula. Using 2008-09 as the base for adjustment aid requires the NJDOE to calculate the total amount by including the state aid that had been cut from districts' budgets, essentially putting back the significant cuts from 2010-11.

How should adjustment aid be calculated?

A simple remedy for calculating adjustment aid would change the base year from 2008-09 to the school year prior to the budgeted school year. This would conform to the intent of adjustment aid, since no district would face an aid reduction from the prior year. Instead, districts would be held to the 10% (above adequacy) or 20% (below adequacy) annual growth caps as established by the SFRA.

Table 1 shows adjustment aid calculations for 2015-16 using 2008-09 and 2014-15 as the base year. If calculated with the 2008-09 base, 373 districts would receive \$754 million in adjustment aid. If calculated with the 2014-15 base, 197 districts would receive \$578 million in adjustment aid, saving the state \$176 million.

Table 1. Impact of Changing Base Year for 2015-16 SFRA Adjustment Aid Calculations

	08-09 Base		14-15 Base		Change	
	Amount (\$M)	# Districts	Amount (\$M)	# Districts	Amount (\$M)	# Districts
Total	\$754	373	\$579	197	-\$176	-176
Former Abbott	\$223	14	\$217	14	-\$7	0
Non-Abbott	\$531	359	\$362	183	-\$169	-176

The vast majority of those savings – 89% or \$157 million – would come from middle and high income districts (see Table 2) and mainly from districts that are already spending above adequacy (see Table 3). Using 2008-09 instead of 2014-15 as the base results in an additional \$135 million of adjustment aid in above adequacy districts. If these districts are entitled to more state aid under the SFRA, even if they are above adequacy, they would still receive the appropriate annual increase in state aid allowed under the SFRA.

Table 2. Impact of Changing Base Year for 2015-16 SFRA Adjustment Aid Calculations by District Wealth*

	08-09 Base		14-15 Base		Change	
	Amount (\$M)	# Districts	Amount (\$M)	# Districts	Amount (\$M)	# Districts
Total	\$754	373	\$579	197	-\$176	-176
District Wealth*						
Low	\$250	39	\$237	33	-\$13	-6
Middle	\$373	188	\$275	120	-\$98	-68
High	\$104	119	\$45	20	-\$59	-99
Other	\$28	27	\$22	24	-\$6	-3

* District Wealth: Low = DFG A&B, Middle = CD-GH, High = I&J.

Table 3. Impact of Changing Base Year for 2015-16 SFRA Adjustment Aid Calculations by Adequacy*

	08-09 Base		14-15 Base		Change	
	Amount (\$M)	# Districts	Amount (\$M)	# Districts	Amount (\$M)	# Districts
Total	\$754	373	\$579	197	-\$176	-176
Spending Relative to Adequacy						
Above	\$435	283	\$300	138	-\$135	-145
Below	\$315	80	\$275	50	-\$41	-30

*Adequacy determined using 2015-16 Informational State Aid Notices, local contribution is estimated at 2014-15 levy plus 2%.

Who gets adjustment aid?

Table 4 presents the distribution of adjustment aid if the formula were fully funded and used a base year of 2014-15. [See Appendix A for district level data.] The total adjustment aid amount is \$578 million. The aid is distributed across all types of districts: \$216 million would be allocated to 14 former Abbott districts, and \$362 million would be provided to 183 non-Abbotts; \$237 million would be provided to 33 low wealth districts, \$275 million to 120 middle wealth districts, and \$45 million to 20 high wealth districts; \$300 million would be allocated to 138 over adequacy districts, and \$275 million to 50 below adequacy districts.¹

¹ In 2012-13, the Christie Administration modified adjustment aid calculations to reduce aid in districts that were above adequacy. Total adjustment aid was reduced by one-half of the amount the district was over adequacy. This change is not reflected in the NJDOE informational aid runs or the new estimates presented here. If this modification were included, the total amount of adjustment aid required in above adequacy districts would decline.

Table 4. Adjustment Aid Under Fully-Funded SFRA for 2015-16, using 2014-15 as Base

	Amount (\$M)	# Districts
Total	\$579	197
Former Abbott	\$217	14
Non-Abbott	\$362	183
District Wealth		
Low	\$237	33
Middle	\$275	120
High	\$45	20
Other	\$22	24
Spending Relative to Adequacy		
Above	\$300	138
Below	\$275	50

What impact does adjustment aid have on a district’s local fair share?

Finally, because a district’s adequacy budget is supported both by local revenue and state aid under SFRA, Table 5 shows adjustment aid by adequacy status and districts’ ability to raise their Local Fair Share (LFS). Local Fair Share is the amount of local support through municipal taxation the formula determines is required to support a district’s adequacy budget. In the case of below adequacy districts (the bottom half of the table), \$275 million in adjustment aid is provided to 50 districts that are below their LFS. In effect, adjustment aid in these districts is supporting the local share of the adequacy budget and is not contributing to “excess” spending.

In the case of above adequacy districts receiving adjustment aid, about half the aid is allocated to districts that are over their LFS and about half to those below. Again, for those districts that are below their local share, at least some portion of adjustment aid is supporting the adequacy budget by replacing local revenue. About half of the \$161 million in adjustment aid to above adequacy and below LFS districts is allocated to low wealth districts. This is expected as lower wealth communities have greater difficulty raising the local revenue required under the SFRA.

For districts that are above adequacy and also above their LFS, the entire \$139 in adjustment aid is essentially excess funding not required to fund the district’s adequacy budget. Very little aid in this category, less than 5%, is allocated to low wealth districts, while 17% is provided to high wealth districts and 78% to middle wealth districts.

Table 5. Adjustment Aid by District Adequacy, Local Fair Share and District Wealth

		Local Fair Share						Total
		Above			Below			
District	Wealth	\$ (millions)	%	# districts	\$ (millions)	%	# districts	
Above Adequacy	Low	\$6	4%	9	\$77	48%	12	\$83
	Middle	\$108	78%	70	\$63	39%	23	\$171
	High	\$24	17%	14	\$20	13%	5	\$44
	Other	\$1	1%	3	\$0.3	0%	2	\$1
	<i>Total</i>	\$139	100%	96	\$161	100%	42	\$300
Below Adequacy	Low	\$0		0	\$153	56%	12	\$153
	Middle	\$0		0	\$104	38%	27	\$104
	High	\$0		0	\$0.6	0%	1	\$0.6
	Other	\$0		0	\$18	6%	10	\$18
	<i>Total</i>	\$0		0	\$275	100%	50	\$275
N/A		\$0.5	100%	4	\$3	100%	5	\$3
Total		\$139.5	100%	100	\$439	100%	97	\$578

What are the main conclusions about adjustment aid presented in this policy brief?

To summarize: Adjustment aid is allocated to all types of school districts. In fact, only a little over a third of total adjustment aid is allocated to the former Abbott districts. While about half of total adjustment aid is allocated to above adequacy districts and contributes to spending above levels required by the SFRA, the other half is provided to below adequacy districts and helps communities that are unable to raise their local share of the adequacy budget.

The amount of adjustment aid that is still required by the school funding formula is overstated in the “informational” state aid notices published by the NJDOE. Changing the base year from which adjustment aid is calculated would lower the total adjustment aid required from \$754 million to \$579 million.

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid	
ATLANTIC	ABSECON CITY	CD		Below	\$15,712,941	\$12,598,824	-\$3,114,117	\$11,640,280	\$10,921,920	94%	\$0	
	ATLANTIC CITY	A		Below	\$143,973,707	\$137,396,769	-\$6,576,938	\$96,063,544	\$118,426,947	123%	\$0	
	ATLANTIC CO VOCATIONAL	V		Below	\$36,277,922	\$7,757,646	-\$28,520,276	\$22,220,674	\$4,019,431	18%	\$0	
	BRIGANTINE CITY	CD		Above	\$13,499,182	\$17,999,160	\$4,499,978	\$12,681,595	\$15,888,114	125%	\$976,292	
	BUENA REGIONAL	A		Below	\$32,577,882	\$31,988,159	-\$589,724	\$13,216,890	\$12,540,075	95%	\$0	
	CORBIN CITY	N		Above	\$1,100,394	\$1,147,786	\$47,392	\$712,499	\$510,842	72%	\$236,665	
	EGG HARBOR CITY	A		Below	\$8,604,454	\$7,751,991	-\$852,463	\$2,362,322	\$2,523,087	107%	\$0	
	EGG HARBOR TWP	CD		Below	\$126,677,183	\$111,685,879	-\$14,991,304	\$61,942,888	\$71,015,418	115%	\$0	
	ESTELL MANOR CITY	DE		Above	\$3,074,527	\$4,374,433	\$1,299,906	\$2,435,949	\$2,249,791	92%	\$979,881	
	FOLSOM BORO	CD		Below	\$7,933,597	\$7,107,615	-\$825,982	\$2,448,642	\$1,553,959	63%	\$0	
	GALLOWAY TWP	CD		Below	\$55,710,545	\$54,363,718	-\$1,346,827	\$31,073,999	\$30,454,298	98%	\$0	
	GREATER EGG HARBOR REG	CD		Above	\$60,482,065	\$61,274,879	\$792,814	\$28,231,594	\$29,836,275	106%	\$0	
	HAMILTON TWP	CD		Below	\$50,544,407	\$38,980,265	-\$11,564,142	\$24,152,853	\$16,621,103	69%	\$0	
	HAMMONTON TOWN	B		Below	\$47,025,852	\$31,977,527	-\$15,048,325	\$20,385,878	\$16,506,429	81%	\$0	
	LINWOOD CITY	GH		Above	\$11,127,086	\$13,073,018	\$1,945,932	\$10,459,477	\$11,376,075	109%	\$805,069	
	LONGPORT	N		Above	\$728,342	\$1,085,883	\$357,541	\$688,527	\$994,872	144%	\$30,807	
	MAINLAND REGIONAL	DE		Above	\$22,416,515	\$24,945,345	\$2,528,830	\$15,822,188	\$17,050,159	108%	\$108,981	
	MARGATE CITY	DE		Above	\$7,028,227	\$11,133,822	\$4,105,595	\$6,617,356	\$10,511,408	159%	\$0	
	MULLICA TWP	B		Below	\$11,561,743	\$8,710,236	-\$2,851,507	\$5,334,500	\$3,505,220	66%	\$0	
	NORTHFIELD CITY	DE		Below	\$13,485,877	\$12,967,563	-\$518,314	\$9,352,960	\$8,916,783	95%	\$0	
	PLEASANTVILLE CITY	A	Abbott	Above	\$72,271,018	\$72,555,794	\$284,776	\$13,079,411	\$8,148,542	62%	\$4,607,944	
	PORT REPUBLIC CITY	FG		Below	\$2,817,943	\$2,693,925	-\$124,018	\$1,945,667	\$1,666,762	86%	\$0	
	SOMERS POINT CITY	CD		Below	\$17,470,172	\$14,742,588	-\$2,727,584	\$10,477,228	\$8,949,548	85%	\$0	
	VENTNOR CITY	B		Above	\$18,426,673	\$19,936,690	\$1,510,017	\$17,336,135	\$17,819,977	103%	\$629,687	
	WEYMOUTH TWP	B		Above	\$3,921,515	\$4,323,197	\$401,682	\$2,633,754	\$2,067,443	78%	\$920,135	
	BERGEN	ALLENDALE BORO	I		Above	\$12,476,659	\$14,994,750	\$2,518,091	\$11,714,510	\$14,376,012	123%	\$0
		ALPINE BORO	I		Above	\$3,413,842	\$6,029,890	\$2,616,048	\$3,215,850	\$5,818,441	181%	\$0
BERGEN COUNTY VOCATIONAL		V		Below	\$42,243,215	\$35,808,457	-\$6,434,758	\$40,385,436	\$29,565,905	73%	\$3,750,355	
BERGENFIELD BORO		FG		Below	\$58,865,566	\$57,820,096	-\$1,045,470	\$42,341,798	\$46,194,008	109%	\$0	
BOGOTA BORO		DE		Below	\$19,895,192	\$19,889,015	-\$6,177	\$11,040,172	\$14,026,842	127%	\$0	
CARLSTADT BORO		DE		Above	\$9,325,694	\$10,174,024	\$848,330	\$8,758,819	\$9,737,812	111%	\$0	
CARLSTADT-EAST RUTHERFORD		CD		Above	\$9,344,022	\$12,643,177	\$3,299,155	\$8,842,248	\$12,069,351	136%	\$0	
CLIFFSIDE PARK BORO		B		Below	\$48,477,293	\$33,920,602	-\$14,556,691	\$41,098,709	\$29,753,765	72%	\$0	
CLOSTER BORO		I		Above	\$15,717,284	\$17,649,573	\$1,932,289	\$14,786,186	\$16,892,382	114%	\$0	
CRESSKILL BORO		I		Below	\$25,710,491	\$25,312,621	-\$397,870	\$24,220,691	\$24,102,843	100%	\$0	
DEMAREST BORO		I		Above	\$9,915,741	\$12,556,399	\$2,640,658	\$9,316,056	\$12,000,802	129%	\$0	
DUMONT BORO		FG		Above	\$39,220,126	\$42,191,227	\$2,971,101	\$28,527,006	\$32,952,500	116%	\$0	
EAST RUTHERFORD BORO		CD		Above	\$12,861,335	\$14,235,749	\$1,374,414	\$12,078,466	\$13,408,977	111%	\$0	
EDGEWATER BORO		GH		Below	\$21,222,582	\$17,744,542	-\$3,478,040	\$20,017,092	\$16,582,328	83%	\$0	
ELMWOOD PARK		CD		Below	\$47,199,548	\$34,725,791	-\$12,473,757	\$28,847,903	\$31,160,280	108%	\$0	
EMERSON BORO	GH		Above	\$17,742,883	\$18,642,978	\$900,095	\$16,726,777	\$17,822,315	107%	\$0		
ENGLEWOOD CITY	DE		Below	\$60,327,060	\$58,643,441	-\$1,683,619	\$56,796,061	\$48,854,459	86%	\$0		

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
	ENGLEWOOD CLIFFS BORO	I		Above	\$8,498,973	\$10,739,785	\$2,240,812	\$7,992,389	\$10,277,713	129%	\$0
	FAIR LAWN BORO	GH		Above	\$72,030,387	\$82,609,128	\$10,578,741	\$67,938,241	\$77,888,891	115%	\$0
	FAIRVIEW BORO	A		Below	\$36,973,571	\$21,079,623	-\$15,893,948	\$13,954,510	\$13,448,133	96%	\$0
	FORT LEE BORO	FG		Below	\$61,336,511	\$58,514,302	-\$2,822,209	\$57,892,280	\$55,438,424	96%	\$0
	FRANKLIN LAKES BORO	I		Above	\$16,213,145	\$25,378,250	\$9,165,105	\$15,224,037	\$24,212,205	159%	\$0
	GARFIELD CITY	B	Abbott	Below	\$96,850,943	\$80,930,548	-\$15,920,395	\$30,296,266	\$25,232,470	83%	\$0
	GLEN ROCK BORO	J		Above	\$34,383,861	\$42,389,674	\$8,005,813	\$32,370,283	\$40,521,909	125%	\$0
	HACKENSACK CITY	CD		Below	\$107,635,630	\$87,581,369	-\$20,054,261	\$70,887,021	\$73,389,592	104%	\$0
	HARRINGTON PARK BORO	I		Above	\$9,082,508	\$11,006,625	\$1,924,117	\$8,535,305	\$10,511,796	123%	\$0
	HASBROUCK HEIGHTS BORO	FG		Below	\$30,461,512	\$28,183,122	-\$2,278,390	\$24,751,258	\$26,407,322	107%	\$0
	HASBROUCK HEIGHTS BORO (TETERBOI							\$90,410	\$137,425	152%	\$0
	HAWORTH BORO	I		Above	\$5,663,564	\$8,424,268	\$2,760,704	\$5,320,267	\$8,059,443	151%	\$0
	HILLSDALE BORO	GH		Above	\$17,509,038	\$20,263,497	\$2,754,459	\$16,460,902	\$19,084,895	116%	\$0
	HO HO KUS BORO	J		Above	\$12,614,862	\$12,871,131	\$256,269	\$11,864,371	\$12,207,532	103%	\$0
	LEONIA BORO	GH		Below	\$22,272,458	\$21,651,922	-\$620,536	\$19,647,222	\$17,740,265	90%	\$849,383
	LITTLE FERRY BORO	CD		Below	\$22,133,526	\$19,478,674	-\$2,654,852	\$15,179,972	\$17,732,078	117%	\$0
	LODI BOROUGH	B		Below	\$63,996,047	\$53,332,182	-\$10,663,865	\$29,057,918	\$38,330,150	132%	\$0
	LYNDHURST TWP	DE		Below	\$38,763,440	\$36,346,614	-\$2,416,826	\$35,258,392	\$33,712,831	96%	\$0
	MAHWAH TWP	I		Above	\$46,199,476	\$59,271,707	\$13,072,231	\$43,558,031	\$56,096,899	129%	\$0
	MAYWOOD BORO	FG		Below	\$19,474,528	\$17,880,690	-\$1,593,838	\$18,039,797	\$16,431,138	91%	\$0
	MIDLAND PARK BORO	GH		Above	\$14,180,040	\$19,159,217	\$4,979,177	\$13,361,878	\$18,204,842	136%	\$0
	MONTVALE BORO	I		Above	\$14,643,271	\$15,350,853	\$707,582	\$13,752,947	\$14,600,284	106%	\$0
	MOONACHIE BORO	B		Above	\$6,945,985	\$7,508,133	\$562,148	\$6,529,782	\$7,059,543	108%	\$0
	NEW MILFORD BORO	FG		Above	\$30,843,153	\$31,697,752	\$854,599	\$27,829,600	\$29,412,229	106%	\$0
	NORTH ARLINGTON BORO	DE		Below	\$28,685,434	\$25,082,235	-\$3,603,199	\$23,249,142	\$22,874,540	98%	\$0
	NORTHERN HIGHLANDS REG	J		Above	\$16,324,313	\$21,040,737	\$4,716,424	\$15,428,355	\$20,144,534	131%	\$0
	NORTHERN VALLEY REGIONAL	I		Above	\$36,649,565	\$50,629,606	\$13,980,041	\$34,653,291	\$48,526,678	140%	\$0
	NORTHVALE BORO	FG		Above	\$6,780,487	\$8,729,088	\$1,948,601	\$6,373,061	\$8,341,911	131%	\$0
	NORWOOD BORO	I		Above	\$8,350,499	\$9,582,158	\$1,231,659	\$7,844,152	\$9,015,905	115%	\$0
	OAKLAND BORO	I		Above	\$22,243,867	\$27,711,699	\$5,467,832	\$20,910,008	\$26,567,934	127%	\$0
	OLD TAPPAN BORO	I		Above	\$10,386,432	\$13,467,003	\$3,080,571	\$9,757,970	\$12,856,212	132%	\$0
	ORADELL BORO	I		Above	\$10,420,922	\$10,838,638	\$417,716	\$9,792,179	\$10,294,274	105%	\$0
	PALISADES PARK	CD		Below	\$29,139,553	\$22,352,984	-\$6,786,569	\$27,420,710	\$20,065,548	73%	\$0
	PARAMUS BORO	GH		Above	\$57,431,286	\$76,037,353	\$18,606,067	\$54,142,724	\$72,774,791	134%	\$0
	PARK RIDGE BORO	I		Above	\$19,080,840	\$26,728,538	\$7,647,698	\$17,982,838	\$25,657,068	143%	\$0
	PASCACK VALLEY REGIONAL	I		Above	\$32,191,189	\$45,069,151	\$12,877,962	\$30,439,224	\$43,190,207	142%	\$0
	RAMAPO-INDIAN HILL REG	I		Above	\$37,034,714	\$48,345,290	\$11,310,576	\$35,014,933	\$46,348,005	132%	\$0
	RAMSEY BORO	I		Above	\$38,781,333	\$51,171,561	\$12,390,228	\$36,528,961	\$48,971,745	134%	\$0
	RIDGEFIELD BORO	DE		Below	\$24,145,265	\$21,657,293	-\$2,487,972	\$20,745,444	\$18,734,606	90%	\$0
	RIDGEFIELD PARK TWP	DE		Below	\$34,744,188	\$28,205,861	-\$6,538,327	\$18,363,100	\$22,892,388	125%	\$0
	RIDGEWOOD VILLAGE	J		Above	\$82,439,611	\$89,959,963	\$7,520,352	\$77,614,556	\$86,223,037	111%	\$0
	RIVER DELL REGIONAL	I		Above	\$25,362,375	\$28,974,600	\$3,612,225	\$23,891,044	\$27,786,252	116%	\$0

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
	RIVER EDGE BORO	I		Below	\$16,878,414	\$14,595,855	-\$2,282,559	\$13,703,637	\$13,850,746	101%	\$0
	RIVER VALE TWP	I		Above	\$17,041,525	\$21,053,053	\$4,011,528	\$16,005,601	\$20,207,241	126%	\$0
	ROCHELLE PARK TWP	FG		Above	\$10,240,379	\$10,939,909	\$699,530	\$9,651,162	\$10,308,529	107%	\$0
	ROCKLEIGH	N		Above	\$516,788	\$794,144	\$277,356	\$487,526	\$777,847	160%	\$0
	RUTHERFORD BORO	GH		Above	\$38,281,177	\$39,779,913	\$1,498,736	\$36,052,026	\$36,632,314	102%	\$0
	SADDLE BROOK TWP	DE		Above	\$26,555,938	\$29,787,447	\$3,231,509	\$25,032,278	\$28,167,707	113%	\$0
	SADDLE RIVER BORO	J		Above	\$5,738,501	\$7,955,543	\$2,217,042	\$5,400,900	\$7,659,027	142%	\$0
	SOUTH HACKENSACK TWP	CD		Above	\$5,616,038	\$7,029,278	\$1,413,240	\$5,292,106	\$6,665,448	126%	\$0
	TEANECK TWP	GH		Above	\$66,356,689	\$85,494,622	\$19,137,933	\$62,503,700	\$80,505,489	129%	\$0
	TENAFLY BORO	I		Above	\$52,821,286	\$60,008,469	\$7,187,183	\$49,780,059	\$57,527,828	116%	\$0
	UPPER SADDLE RIVER BORO	J		Above	\$17,176,808	\$21,390,394	\$4,213,586	\$16,129,407	\$20,483,944	127%	\$0
	WALDWICK BORO	GH		Above	\$23,645,377	\$28,121,863	\$4,476,486	\$21,558,824	\$26,771,760	124%	\$0
	WALLINGTON BORO	B		Below	\$23,101,907	\$17,409,241	-\$5,692,666	\$14,218,916	\$14,078,890	99%	\$0
	WESTWOOD REGIONAL	GH		Above	\$41,468,110	\$50,038,598	\$8,570,488	\$39,081,698	\$47,481,245	121%	\$0
	WOOD-RIDGE BORO	FG		Below	\$17,200,626	\$16,499,609	-\$701,017	\$16,209,918	\$15,444,610	95%	\$0
	WOODCLIFF LAKE BORO	J		Above	\$10,476,271	\$14,198,162	\$3,721,891	\$9,836,165	\$13,586,718	138%	\$0
	WYCKOFF TWP	I		Above	\$29,144,925	\$35,924,538	\$6,779,613	\$27,369,871	\$34,407,661	126%	\$0
BURLINGTON	BASS RIVER TWP	CD		Above	\$1,615,619	\$2,233,193	\$617,574	\$1,105,809	\$1,346,565	122%	\$340,368
	BEVERLY CITY	B		Above	\$6,125,991	\$6,396,145	\$270,154	\$2,133,890	\$2,817,744	132%	\$0
	BORDENTOWN REGIONAL	FG		Below	\$40,240,269	\$34,928,128	-\$5,312,141	\$26,026,187	\$26,630,061	102%	\$0
	BURLINGTON CITY	B	Abbott	Above	\$25,116,732	\$27,290,257	\$2,173,525	\$9,741,821	\$10,488,485	108%	\$1,197,249
	BURLINGTON CO VOCATIONAL	V		Below	\$43,959,170	\$30,718,899	-\$13,240,271	\$29,692,019	\$15,894,974	54%	\$197,355
	BURLINGTON TWP	FG		Below	\$62,359,492	\$56,587,526	-\$5,771,966	\$34,172,489	\$38,033,254	111%	\$0
	CHESTERFIELD TWP	GH		Below	\$10,779,138	\$8,397,770	-\$2,381,368	\$7,252,333	\$7,905,426	109%	\$0
	CINNAMINSON TWP	FG		Above	\$35,899,828	\$39,687,531	\$3,787,703	\$28,303,018	\$30,251,332	107%	\$487,367
	DELANCO TWP	CD		Below	\$8,527,160	\$8,170,652	-\$356,508	\$6,485,810	\$5,597,301	86%	\$336,055
	DELTRAN TWP	FG		Below	\$47,602,888	\$40,365,063	-\$7,237,825	\$25,018,031	\$28,374,222	113%	\$0
	EASTAMPTON TWP	FG		Above	\$8,804,139	\$8,845,932	\$41,793	\$5,219,004	\$4,138,341	79%	\$952,770
	EDGEWATER PARK TWP	DE		Below	\$17,886,142	\$15,212,861	-\$2,673,281	\$9,022,260	\$8,556,158	95%	\$0
	EVESHAM TWP	I		Above	\$62,565,136	\$66,573,801	\$4,008,665	\$58,379,805	\$53,325,445	91%	\$7,797,407
	FLORENCE TWP	DE		Below	\$29,046,404	\$25,184,623	-\$3,861,781	\$18,361,230	\$15,389,355	84%	\$0
	HAINESPORT TWP	FG		Below	\$8,738,986	\$8,643,789	-\$95,197	\$8,220,415	\$7,256,722	88%	\$703,202
	LENAPE REGIONAL	GH		Above	\$110,398,705	\$134,512,009	\$24,113,304	\$93,573,212	\$104,586,437	112%	\$7,711,582
	LUMBERTON TWP	FG		Below	\$21,822,511	\$20,572,071	-\$1,250,440	\$15,026,223	\$12,338,726	82%	\$943,838
	MANSFIELD TWP	DE		Above	\$8,826,626	\$10,115,326	\$1,288,700	\$8,297,473	\$9,416,511	113%	\$0
	MAPLE SHADE TWP	CD		Below	\$39,280,498	\$31,403,369	-\$7,877,129	\$22,218,519	\$22,457,797	101%	\$0
	MEDFORD LAKES BORO	I		Below	\$7,332,602	\$6,726,503	-\$606,099	\$5,625,832	\$5,492,856	98%	\$0
	MEDFORD TWP	I		Above	\$36,375,410	\$44,216,720	\$7,841,310	\$34,197,842	\$38,926,028	114%	\$1,340,885
	MOORESTOWN TWP	I		Above	\$55,882,059	\$60,175,905	\$4,293,846	\$52,688,026	\$56,318,599	107%	\$0
	MOUNT HOLLY TWP	B		Above	\$16,788,765	\$17,425,214	\$636,449	\$6,481,732	\$7,400,372	114%	\$0
	MOUNT LAUREL TWP	I		Above	\$58,363,234	\$59,188,596	\$825,362	\$54,899,634	\$55,374,308	101%	\$0
	NEW HANOVER TWP	B		Below	\$4,168,636	\$3,895,223	-\$273,413	\$1,823,312	\$1,623,750	89%	\$0

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/ LFS	Adjustment Aid
	NORTH HANOVER TWP	CD		Below	\$18,308,912	\$13,585,289	-\$4,723,623	\$3,805,136	\$2,520,776	66%	\$0
	NORTHERN BURLINGTON REG	DE		Below	\$34,965,901	\$30,098,843	-\$4,867,058	\$18,220,321	\$17,983,527	99%	\$0
	PALMYRA BORO	DE		Below	\$14,747,441	\$12,932,548	-\$1,814,893	\$8,990,456	\$8,155,162	91%	\$0
	PEMBERTON TWP	B	Abbott	Above	\$76,740,357	\$93,948,469	\$17,208,112	\$23,198,586	\$11,778,974	51%	\$25,620,081
	PEMBERTON TWP (PEMBERTON BORO)							\$1,766,095	\$910,189	52%	\$1,255,351
	RANOCAS VALLEY REGIONAL	DE		Below	\$35,960,724	\$31,570,873	-\$4,389,851	\$21,157,885	\$16,195,617	77%	\$133,943
	RIVERSIDE TWP	B		Below	\$23,249,536	\$18,272,975	-\$4,976,561	\$6,965,639	\$7,321,322	105%	\$0
	RIVERTON	GH		Above	\$4,998,449	\$5,278,078	\$279,629	\$4,675,920	\$4,668,552	100%	\$142,687
	SHAMONG TWP	GH		Above	\$11,290,294	\$12,374,003	\$1,083,709	\$8,318,533	\$8,190,800	98%	\$968,727
	SOUTHAMPTON TWP	DE		Above	\$10,817,860	\$12,426,961	\$1,609,101	\$10,176,174	\$10,456,357	103%	\$1,088,197
	SPRINGFIELD TWP	FG		Above	\$3,200,114	\$4,593,034	\$1,392,920	\$2,664,543	\$3,450,249	129%	\$547,995
	TABERNAACLE TWP	GH		Above	\$10,711,326	\$12,043,008	\$1,331,682	\$7,899,764	\$6,778,362	86%	\$2,352,818
	WASHINGTON TWP	A		Above	\$1,638,715	\$1,838,387	\$199,672	\$1,543,525	\$1,226,145	79%	\$363,712
	WESTAMPTON	GH		Below	\$14,886,984	\$12,721,235	-\$2,165,749	\$11,182,699	\$9,003,289	81%	\$0
	WILLINGBORO TWP	DE		Below	\$69,172,595	\$64,766,586	-\$4,406,009	\$29,783,329	\$26,297,476	88%	\$0
	WOODLAND TWP	DE		Above	\$2,198,053	\$2,527,659	\$329,606	\$1,499,453	\$1,645,292	110%	\$147,650
CAMDEN	AUDUBON BORO	DE		Below	\$20,458,752	\$18,913,288	-\$1,545,464	\$11,624,762	\$10,201,776	88%	\$0
	AUDUBON BORO (AUDUBON PARK)							\$652,654	\$317,055	49%	\$827,437
	BARRINGTON BORO	FG		Below	\$13,067,150	\$12,585,266	-\$481,885	\$8,778,413	\$9,168,525	104%	\$0
	BELLMAWR BORO	B		Below	\$19,219,353	\$13,840,753	-\$5,378,600	\$8,716,719	\$8,549,034	98%	\$0
	BERLIN BORO	DE		Below	\$12,547,946	\$10,356,046	-\$2,191,900	\$8,053,950	\$6,608,384	82%	\$0
	BERLIN TWP	CD		Above	\$13,058,788	\$13,729,302	\$670,514	\$7,359,133	\$8,025,126	109%	\$0
	BLACK HORSE PIKE REGIONAL	DE		Below	\$66,532,765	\$62,880,825	-\$3,651,940	\$29,728,902	\$29,116,326	98%	\$0
	BROOKLAWN BORO	B		Below	\$6,840,207	\$5,403,842	-\$1,436,365	\$2,079,662	\$1,017,497	49%	\$0
	CAMDEN CITY	A	Abbott	Below	\$311,980,787	\$282,933,749	-\$29,047,038	\$28,068,813	\$7,449,009	27%	\$0
	CAMDEN COUNTY VOCATIONAL	V		Below	\$51,676,602	\$33,701,615	-\$17,974,987	\$23,855,330	\$11,146,033	47%	\$0
	CHERRY HILL TWP	GH		Above	\$166,997,224	\$171,059,874	\$4,062,650	\$141,825,683	\$155,481,994	110%	\$0
	CHESILHURST	A		Above	\$2,753,948	\$3,180,890	\$426,942	\$1,333,976	\$791,164	59%	\$910,892
	CLEMENTON BORO	B		Below	\$10,557,229	\$10,463,357	-\$93,872	\$4,185,381	\$4,077,306	97%	\$0
	COLLINGSWOOD BORO	FG		Below	\$26,286,216	\$24,634,340	-\$1,651,876	\$17,652,255	\$14,131,278	80%	\$1,471,471
	EASTERN CAMDEN COUNTY REG	GH		Above	\$32,189,929	\$32,631,094	\$441,165	\$26,299,987	\$23,336,811	89%	\$2,469,684
	GIBBSBORO BORO	FG		Above	\$3,744,486	\$4,153,296	\$408,810	\$2,512,254	\$2,709,377	108%	\$162,996
	GLOUCESTER CITY	B	Abbott	Below	\$34,838,531	\$33,396,283	-\$1,442,248	\$8,751,000	\$3,484,198	40%	\$3,745,077
	GLOUCESTER TWP	DE		Below	\$100,890,217	\$94,967,742	-\$5,922,475	\$52,130,089	\$43,756,246	84%	\$0
	HADDON HEIGHTS BORO	GH		Below	\$13,327,249	\$13,037,537	-\$289,712	\$12,556,128	\$11,224,017	89%	\$319,594
	HADDON TWP	FG		Above	\$30,401,589	\$30,411,680	\$10,091	\$22,143,917	\$21,650,138	98%	\$0
	HADDONFIELD	J		Below	\$35,422,855	\$33,554,527	-\$1,868,328	\$33,335,955	\$32,022,692	96%	\$0
	HADDONFIELD (TAVISTOCK)							\$11,081	\$0	0%	\$246
	HI NELLA	N		Below	\$2,167,456	\$1,614,950	-\$552,506	\$720,971	\$780,000	108%	\$0
	LAUREL SPRINGS BORO	DE		Below	\$5,454,479	\$4,602,558	-\$851,921	\$2,270,589	\$2,650,308	117%	\$0
	LAWNSIDE BORO	B		Above	\$7,372,751	\$7,839,258	\$466,507	\$3,123,694	\$4,063,082	130%	\$0
	LINDENWOLD BORO	B		Below	\$51,011,222	\$35,605,364	-\$15,405,858	\$12,436,529	\$10,983,164	88%	\$0

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
CAPE MAY	MAGNOLIA BORO	CD		Above	\$6,553,079	\$6,633,189	\$80,110	\$3,036,794	\$3,506,489	115%	\$0
	MERCHANTVILLE BORO	DE		Above	\$6,486,125	\$6,642,261	\$156,136	\$4,762,106	\$4,259,281	89%	\$0
	MOUNT EPHRAIM BORO	CD		Below	\$9,676,198	\$9,347,296	-\$328,902	\$5,317,653	\$5,335,933	100%	\$0
	OAKLYN BORO	CD		Below	\$7,695,425	\$7,354,060	-\$341,365	\$4,871,954	\$4,664,481	96%	\$0
	PENNSAUKEN TWP	CD		Below	\$98,210,740	\$83,688,506	-\$14,522,234	\$37,570,797	\$35,323,974	94%	\$0
	PINE HILL BORO	B		Below	\$28,664,732	\$26,813,946	-\$1,850,786	\$8,760,189	\$10,534,434	120%	\$0
	PINE VALLEY								\$0		\$0
	RUNNEMEDE BORO	B		Below	\$13,005,140	\$11,714,717	-\$1,290,423	\$6,277,196	\$6,762,600	108%	\$0
	SOMERDALE BORO	CD		Below	\$8,346,207	\$7,198,357	-\$1,147,850	\$3,676,335	\$4,082,973	111%	\$0
	STERLING HIGH SCHOOL DIST	DE		Below	\$14,468,046	\$13,394,121	-\$1,073,925	\$5,349,558	\$6,444,937	120%	\$0
	STRATFORD BORO	DE		Below	\$11,273,451	\$10,327,902	-\$945,549	\$5,373,459	\$5,829,924	108%	\$0
	VOORHEES TWP	I		Above	\$40,212,228	\$48,894,265	\$8,682,037	\$37,826,695	\$43,023,968	114%	\$2,006,377
	WATERFORD TWP	DE		Below	\$25,338,016	\$25,313,697	-\$24,319	\$13,106,709	\$13,140,486	100%	\$0
	WINSLOW TWP	CD		Above	\$79,207,899	\$88,859,149	\$9,651,250	\$44,210,475	\$44,901,724	102%	\$6,316,599
	WOODLYNNE BORO	B		Below	\$11,607,285	\$9,074,010	-\$2,533,275	\$1,365,093	\$2,116,037	155%	\$0
	AVALON BORO	FG		Above	\$611,540	\$3,185,880	\$2,574,340	\$573,500	\$3,078,694	537%	\$12,254
	CAPE MAY CITY	CD		Below	\$2,178,347	\$2,153,617	-\$24,730	\$2,040,992	\$1,574,143	77%	\$146,382
	CAPE MAY CO SPECIAL SERV								\$3,974,832		\$0
	CAPE MAY CO VOCATIONAL	V		Below	\$12,423,287	\$8,843,973	-\$3,579,314	\$11,868,792	\$7,314,862	62%	\$815,419
	CAPE MAY POINT	N		Above	\$43,007	\$64,820	\$21,813	\$42,789	\$39,058	91%	\$20,442
	DENNIS TWP	CD		Above	\$9,040,104	\$14,396,330	\$5,356,226	\$8,511,732	\$8,703,230	102%	\$4,867,686
	LOWER CAPE MAY REGIONAL	B		Above	\$24,907,170	\$28,125,755	\$3,218,585	\$23,477,580	\$19,167,843	82%	\$6,373,640
	LOWER TWP	B		Below	\$27,398,439	\$25,519,753	-\$1,878,686	\$21,889,710	\$15,806,595	72%	\$2,820,314
	MIDDLE TWP	B		Below	\$36,788,732	\$36,527,359	-\$261,373	\$30,809,261	\$24,040,144	78%	\$5,773,351
	NORTH WILDWOOD CITY	A		Above	\$5,267,119	\$6,871,385	\$1,604,266	\$4,945,074	\$6,131,619	124%	\$285,751
	OCEAN CITY	DE		Above	\$22,167,265	\$25,938,440	\$3,771,175	\$20,888,096	\$21,965,332	105%	\$0
	SEA ISLE CITY	B		Above	\$1,456,263	\$2,022,713	\$566,450	\$1,372,404	\$1,827,302	133%	\$23,845
	STONE HARBOR BORO	FG		Above	\$394,588	\$2,478,198	\$2,083,610	\$372,540	\$2,396,585	643%	\$0
	UPPER TWP	FG		Above	\$28,199,255	\$32,102,141	\$3,902,886	\$25,373,185	\$22,975,000	91%	\$5,448,392
	WEST CAPE MAY BORO	DE		Above	\$1,247,385	\$1,362,080	\$114,695	\$1,168,733	\$842,710	72%	\$0
	WEST WILDWOOD	N		Above	\$701,083	\$1,390,412	\$689,329	\$659,840	\$1,326,507	201%	\$0
	WILDWOOD CITY	A		Above	\$15,527,244	\$15,826,239	\$298,995	\$12,431,746	\$10,550,093	85%	\$1,977,300
WILDWOOD CREST BORO	B		Above	\$3,975,212	\$7,355,534	\$3,380,322	\$3,731,265	\$6,619,118	177%	\$175,300	
WOODBINE BORO	A		Above	\$3,817,545	\$4,277,590	\$460,045	\$1,984,654	\$1,444,527	73%	\$968,892	
CUMBERLAND	BRIDGETON CITY	A	Abbott	Below	\$111,259,996	\$83,056,523	-\$28,203,473	\$9,625,854	\$3,637,144	38%	\$0
	COMMERCIAL TWP	A		Below	\$13,669,841	\$11,845,411	-\$1,824,430	\$3,541,907	\$1,767,443	50%	\$0
	CUMBERLAND CO VOCATIONAL	V		Below	\$7,873,083	\$5,965,903	-\$1,907,180	\$2,252,619	\$2,000,000	89%	\$0
	CUMBERLAND REGIONAL	B		Below	\$23,468,216	\$20,141,362	-\$3,326,854	\$8,937,140	\$7,964,436	89%	\$0
	DEERFIELD TWP	B		Below	\$5,053,480	\$4,971,772	-\$81,708	\$2,221,432	\$2,449,544	110%	\$0
	DOWNE TWP	A		Below	\$3,238,455	\$3,080,400	-\$158,055	\$1,849,188	\$1,311,526	71%	\$12,006
	FAIRFIELD TWP	A		Below	\$9,865,913	\$6,615,148	-\$3,250,765	\$3,078,470	\$754,016	24%	\$0
	GREENWICH TWP	CD		Above	\$767,225	\$1,208,745	\$441,520	\$648,807	\$781,791	120%	\$293,406

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid	
ESSEX	HOPEWELL TWP	CD		Below	\$6,738,562	\$6,608,514	-\$130,048	\$3,544,867	\$3,022,062	85%	\$0	
	HOPEWELL TWP (SHILOH BORO)							\$396,836	\$252,378	64%	\$188,509	
	LAWRENCE TWP	A		Below	\$10,115,432	\$8,200,070	-\$1,915,362	\$3,365,882	\$2,157,571	64%	\$0	
	MAURICE RIVER TWP	B		Below	\$8,727,836	\$7,184,486	-\$1,543,350	\$4,232,055	\$2,702,847	64%	\$0	
	MILLVILLE CITY	A	Abbott	Below	\$90,148,283	\$77,673,067	-\$12,475,216	\$26,258,781	\$11,097,656	42%	\$2,221,917	
	STOW CREEK TWP	CD		Above	\$1,636,869	\$1,819,578	\$182,709	\$1,053,300	\$1,019,167	97%	\$175,534	
	UPPER DEERFIELD TWP	B		Below	\$14,709,521	\$12,868,450	-\$1,841,071	\$6,630,077	\$6,513,969	98%	\$0	
	VINELAND CITY	A	Abbott	Below	\$184,863,686	\$154,537,990	-\$30,325,696	\$63,736,430	\$21,731,439	34%	\$10,817,844	
	BELLEVILLE TOWN	CD		Below	\$93,719,717	\$62,497,460	-\$31,222,257	\$43,903,993	\$36,249,715	83%	\$0	
	BLOOMFIELD TWP	DE		Below	\$116,503,018	\$89,780,745	-\$26,722,273	\$67,680,340	\$67,799,559	100%	\$0	
	CALDWELL-WEST CALDWELL	I		Above	\$39,953,065	\$40,568,994	\$615,929	\$37,645,452	\$38,851,019	103%	\$0	
	CEDAR GROVE TWP	I		Above	\$25,280,471	\$25,804,666	\$524,195	\$23,802,372	\$24,611,801	103%	\$0	
	CITY OF ORANGE TWP	A	Abbott	Below	\$110,561,654	\$84,001,513	-\$26,560,141	\$21,661,608	\$10,874,799	50%	\$0	
	EAST ORANGE	A	Abbott	Below	\$208,370,189	\$196,302,425	-\$12,067,764	\$44,660,845	\$18,950,050	42%	\$13,280,296	
	ESSEX CO VOC-TECH	V		Below	\$59,785,992	\$25,168,708	-\$34,617,284	\$32,835,360	\$4,450,000	14%	\$0	
	ESSEX FELS BORO	J		Above	\$2,540,758	\$4,344,642	\$1,803,884	\$2,386,425	\$4,163,693	174%	\$0	
	FAIRFIELD TWP	GH		Above	\$8,654,750	\$10,754,249	\$2,099,499	\$8,127,024	\$10,257,192	126%	\$0	
	GLEN RIDGE BORO	I		Above	\$27,285,837	\$28,447,807	\$1,161,970	\$25,667,827	\$27,169,504	106%	\$0	
	IRVINGTON TOWNSHIP	A	Abbott	Below	\$151,209,970	\$129,006,532	-\$22,203,438	\$37,723,297	\$17,459,529	46%	\$0	
	LIVINGSTON TWP	I		Above	\$89,531,955	\$98,733,252	\$9,201,297	\$84,286,244	\$94,517,808	112%	\$0	
	MILLBURN TWP	J		Above	\$73,317,962	\$78,153,945	\$4,835,983	\$69,030,651	\$74,808,608	108%	\$0	
	MONTCLAIR TOWN	I		Below	\$109,607,881	\$109,080,093	-\$527,788	\$103,269,519	\$101,492,086	98%	\$0	
	NEWARK CITY	A	Abbott	Below	\$1,023,298,742	\$824,166,974	-\$199,131,768	\$183,863,588	\$113,382,515	62%	\$0	
	NORTH CALDWELL BORO	J		Above	\$9,139,487	\$11,645,362	\$2,505,875	\$8,576,290	\$11,271,947	131%	\$0	
	NUTLEY TOWN	FG		Below	\$62,572,339	\$59,023,167	-\$3,549,172	\$56,892,770	\$51,089,352	90%	\$709,020	
	ROSELAND BORO	I		Above	\$6,000,100	\$7,397,041	\$1,396,941	\$5,637,732	\$7,001,230	124%	\$0	
	SOUTH ORANGE-MAPLEWOOD	I		Below	\$114,523,988	\$112,628,564	-\$1,895,424	\$106,895,972	\$106,563,115	100%	\$0	
	VERONA BORO	I		Below	\$32,161,374	\$30,688,558	-\$1,472,816	\$30,270,144	\$29,231,861	97%	\$0	
	WEST ESSEX REGIONAL	I		Above	\$26,751,451	\$33,908,750	\$7,157,299	\$25,250,797	\$32,390,184	128%	\$0	
	WEST ORANGE TOWN	GH		Above	\$122,948,768	\$134,201,036	\$11,252,268	\$97,508,251	\$125,184,960	128%	\$0	
	GLOUCESTER	CLAYTON BORO	CD		Below	\$24,213,375	\$17,649,340	-\$6,564,035	\$8,035,430	\$7,711,155	96%	\$0
		CLEARVIEW REGIONAL	FG		Below	\$38,220,836	\$32,099,994	-\$6,120,842	\$23,759,146	\$17,261,493	73%	\$0
DELSEA REGIONAL H.S. DIST.		CD		Above	\$25,855,387	\$27,808,903	\$1,953,516	\$13,022,490	\$13,874,384	107%	\$0	
DEPTFORD TWP		CD		Below	\$70,532,135	\$61,058,756	-\$9,473,379	\$41,530,369	\$37,188,880	90%	\$0	
EAST GREENWICH TWP		FG		Below	\$18,249,517	\$14,276,059	-\$3,973,458	\$11,732,278	\$10,729,296	91%	\$0	
ELK TWP		B		Above	\$4,827,964	\$5,103,489	\$275,525	\$2,997,553	\$2,652,800	88%	\$438,143	
FRANKLIN TWP		CD		Below	\$19,780,208	\$18,354,138	-\$1,426,070	\$10,983,145	\$9,810,740	89%	\$0	
GATEWAY REGIONAL		CD		Below	\$16,883,098	\$16,598,948	-\$284,150	\$7,690,192	\$9,388,159	122%	\$0	
GLASSBORO		B		Below	\$35,670,099	\$34,772,911	-\$897,188	\$17,974,782	\$18,066,610	101%	\$0	
GLOUCESTER CO VOCATIONAL		V		Below	\$27,030,056	\$15,493,153	-\$11,536,903	\$15,194,924	\$7,675,000	51%	\$0	
GREENWICH TWP	DE		Above	\$8,927,136	\$10,802,128	\$1,874,992	\$8,390,293	\$9,757,131	116%	\$288,048		
HARRISON TWP	GH		Below	\$19,288,753	\$17,530,102	-\$1,758,651	\$13,910,248	\$11,349,128	82%	\$168,497		

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
HUDSON	KINGSWAY REGIONAL	FG		Below	\$36,782,682	\$27,255,127	-\$9,527,555	\$19,455,919	\$18,400,238	95%	\$0
	LOGAN TWP	FG		Above	\$15,910,233	\$16,805,830	\$895,597	\$13,295,915	\$11,563,999	87%	\$2,372,601
	MANTUA TWP	FG		Above	\$16,406,307	\$18,504,532	\$2,098,225	\$11,947,756	\$12,193,848	102%	\$1,266,128
	MONROE TWP	CD		Below	\$96,278,644	\$79,983,254	-\$16,295,390	\$42,484,663	\$44,987,590	106%	\$0
	NATIONAL PARK BORO	B		Below	\$4,002,098	\$3,968,096	-\$34,002	\$1,505,815	\$1,859,429	123%	\$0
	NEWFIELD BORO	N		Below	\$4,084,321	\$3,462,416	-\$621,905	\$1,811,913	\$2,079,911	115%	\$0
	PAULSBORO BORO	A		Below	\$20,126,198	\$17,704,152	-\$2,422,046	\$5,197,468	\$5,484,300	106%	\$0
	PITMAN BORO	FG		Above	\$20,518,145	\$22,502,424	\$1,984,279	\$11,244,904	\$12,572,652	112%	\$353,362
	SOUTH HARRISON TWP	FG		Below	\$5,223,016	\$4,539,373	-\$683,643	\$3,783,121	\$2,927,311	77%	\$0
	SWEDESBORO-WOOLWICH	DE		Below	\$23,274,323	\$21,591,534	-\$1,682,789	\$13,135,298	\$14,646,864	112%	\$0
	WASHINGTON TWP	FG		Above	\$109,410,820	\$128,041,448	\$18,630,628	\$77,032,313	\$79,319,457	103%	\$14,405,511
	WENONAH BORO	I		Above	\$2,713,432	\$3,045,805	\$332,373	\$2,545,012	\$2,498,226	98%	\$319,521
	WEST DEPTFORD TWP	DE		Below	\$45,588,076	\$42,403,254	-\$3,184,822	\$33,822,281	\$30,060,265	89%	\$0
	WESTVILLE BORO	B		Below	\$5,976,295	\$4,790,566	-\$1,185,729	\$2,254,671	\$2,276,162	101%	\$0
	WOODBURY CITY	B		Below	\$26,953,034	\$23,988,313	-\$2,964,721	\$10,246,451	\$11,794,261	115%	\$0
	WOODBURY HEIGHTS BORO	FG		Above	\$3,222,155	\$3,467,789	\$245,634	\$2,181,595	\$2,428,043	111%	\$0
	BAYONNE CITY	CD		Below	\$182,590,001	\$114,040,325	-\$68,549,676	\$78,880,497	\$59,392,474	75%	\$0
	EAST NEWARK BORO	A		Below	\$8,865,072	\$4,813,400	-\$4,051,672	\$1,899,706	\$1,397,000	74%	\$0
	GUTTENBERG TOWN	B		Below	\$27,234,429	\$15,908,170	-\$11,326,259	\$14,099,532	\$10,668,805	76%	\$0
	HARRISON TOWN	B	Abbott	Below	\$43,045,010	\$34,652,838	-\$8,392,172	\$16,256,355	\$9,229,913	57%	\$0
	HOBOKEN CITY	FG	Abbott	Above	\$46,197,771	\$50,747,189	\$4,549,418	\$43,400,969	\$39,426,390	91%	\$3,808,821
	HUDSON COUNTY VOCATIONAL	V		Above	\$45,917,795	\$47,508,045	\$1,590,250	\$24,750,202	\$26,010,000	105%	\$0
	JERSEY CITY	B	Abbott	Below	\$639,218,165	\$527,679,082	-\$111,539,083	\$335,745,966	\$109,961,901	33%	\$111,080,898
KEARNY TOWN	B		Below	\$108,144,565	\$77,725,683	-\$30,418,882	\$46,986,693	\$46,217,348	98%	\$0	
NORTH BERGEN TWP	B		Below	\$147,612,229	\$100,842,557	-\$46,769,672	\$66,017,084	\$43,507,740	66%	\$0	
SECAUCUS TOWN	DE		Below	\$36,015,969	\$34,302,641	-\$1,713,328	\$33,911,186	\$32,748,152	97%	\$0	
UNION CITY	A	Abbott	Below	\$265,929,783	\$193,070,358	-\$72,859,425	\$48,593,609	\$15,418,637	32%	\$0	
WEEHAWKEN TWP	CD		Below	\$23,460,524	\$20,805,578	-\$2,654,946	\$22,054,778	\$17,904,821	81%	\$1,089,103	
WEST NEW YORK TOWN	A	Abbott	Below	\$159,262,191	\$107,968,783	-\$51,293,408	\$42,681,660	\$14,860,598	35%	\$0	
HUNTERDON	ALEXANDRIA TWP	GH		Above	\$6,457,085	\$9,154,210	\$2,697,125	\$6,064,663	\$7,646,655	126%	\$627,378
	BETHLEHEM TWP	I		Above	\$5,329,444	\$8,497,811	\$3,168,367	\$5,007,957	\$6,899,434	138%	\$823,809
	BLOOMSBURY BORO	GH		Above	\$2,518,799	\$2,904,366	\$385,567	\$1,464,079	\$1,588,454	108%	\$0
	CALIFON BORO	I		Above	\$1,331,334	\$2,402,451	\$1,071,117	\$1,249,559	\$2,067,948	165%	\$156,105
	CLINTON TOWN	I		Above	\$4,769,445	\$7,624,697	\$2,855,252	\$4,193,445	\$4,614,245	110%	\$0
	CLINTON TOWN (GLEN GARDNER)							\$1,759,103	\$1,685,685	96%	\$649,450
	CLINTON TWP	I		Above	\$18,834,163	\$25,173,039	\$6,338,876	\$17,694,235	\$22,580,498	128%	\$0
	DELAWARE TWP	GH		Above	\$5,037,412	\$8,331,207	\$3,293,795	\$4,736,650	\$7,185,000	152%	\$384,897
	DELAWARE VALLEY REGIONAL	GH		Above	\$13,907,767	\$17,677,314	\$3,769,547	\$12,645,477	\$13,525,820	107%	\$2,158,192
	EAST AMWELL TWP	I		Above	\$5,192,734	\$7,474,032	\$2,281,298	\$4,885,374	\$6,649,944	136%	\$118,515
FLEMINGTON-RARITAN REG	I		Above	\$49,271,481	\$53,083,837	\$3,812,356	\$46,290,905	\$46,307,968	100%	\$1,713,410	
FRANKLIN TWP	I		Above	\$4,038,580	\$5,635,296	\$1,596,716	\$3,793,171	\$5,230,664	138%	\$0	
FRENCHTOWN BORO	FG		Above	\$1,886,030	\$2,508,879	\$622,849	\$1,550,205	\$1,739,200	112%	\$214,812	

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/ LFS	Adjustment Aid
MERCER	HAMPTON BORO	DE		Above	\$1,600,348	\$2,558,199	\$957,851	\$1,198,995	\$1,632,895	136%	\$237,627
	HIGH BRIDGE BORO	GH		Above	\$5,279,464	\$6,838,753	\$1,559,289	\$4,125,458	\$5,281,889	128%	\$213,073
	HOLLAND TWP	FG		Above	\$8,083,032	\$10,546,223	\$2,463,191	\$7,159,625	\$8,634,029	121%	\$589,458
	HUNTERDON CENTRAL REG	I		Above	\$48,031,726	\$55,291,129	\$7,259,403	\$45,457,476	\$48,957,942	108%	\$1,102,100
	HUNTERDON CO VOCATIONAL	V		Below	\$4,467,473	\$2,512,642	-\$1,954,831	\$4,267,476	\$1,550,979	36%	\$720,315
	KINGWOOD TWP	FG		Above	\$4,844,465	\$6,515,832	\$1,671,367	\$4,555,236	\$5,263,158	116%	\$658,847
	LEBANON BORO	I		Above	\$1,606,664	\$2,456,608	\$849,944	\$1,511,056	\$2,237,738	148%	\$0
	LEBANON TWP	I		Above	\$9,318,163	\$11,603,538	\$2,285,375	\$8,756,183	\$9,400,000	107%	\$1,031,165
	MILFORD BORO	FG		Above	\$1,218,845	\$2,150,964	\$932,119	\$1,088,988	\$1,783,737	164%	\$62,571
	N HUNT/VOORHEES REGIONAL	I		Above	\$43,929,460	\$53,234,480	\$9,305,020	\$41,554,459	\$47,048,907	113%	\$1,569,421
	READINGTON TWP	I		Above	\$24,150,990	\$28,360,509	\$4,209,519	\$22,705,454	\$26,582,012	117%	\$0
	SOUTH HUNTERDON REGIONAL	I		Above	\$15,807,291	\$18,661,499	\$2,854,208	\$14,898,359	\$16,412,071	110%	\$0
	TEWKSBURY TWP	J		Above	\$8,924,329	\$11,952,774	\$3,028,445	\$8,381,098	\$10,973,900	131%	\$0
	UNION TWP	GH		Above	\$6,541,263	\$8,176,281	\$1,635,018	\$6,143,930	\$7,665,205	125%	\$0
	EAST WINDSOR REGIONAL	GH		Below	\$86,229,897	\$79,578,004	-\$6,651,893	\$52,832,518	\$60,278,129	114%	\$0
	EWING TWP	DE		Below	\$64,350,184	\$61,717,821	-\$2,632,363	\$45,779,084	\$51,324,819	112%	\$0
	HAMILTON TWP	FG		Below	\$203,685,615	\$175,493,546	-\$28,192,069	\$136,459,492	\$100,597,740	74%	\$2,395,244
	HOPEWELL VALLEY REGIONAL	I		Above	\$51,498,263	\$71,979,441	\$20,481,178	\$48,499,632	\$68,227,094	141%	\$0
	LAWRENCE TWP	GH		Above	\$64,264,134	\$64,752,013	\$487,879	\$60,576,156	\$60,685,996	100%	\$0
	MERCER COUNTY VOCATIONAL	V		Below	\$9,772,756	\$9,007,718	-\$765,038	\$7,457,674	\$6,467,961	87%	\$86,796
	PRINCETON	I		Above	\$55,455,055	\$69,899,863	\$14,444,808	\$52,323,127	\$65,996,845	126%	\$0
	ROBBINSVILLE TWP	I		Below	\$44,380,577	\$36,432,435	-\$7,948,142	\$36,954,743	\$33,526,643	91%	\$0
	TRENTON CITY	A	Abbott	Below	\$293,735,179	\$246,886,145	-\$46,849,034	\$41,692,620	\$21,115,662	51%	\$0
	W WINDSOR-PLAINSBORO REG	J		Above	\$141,231,972	\$158,163,017	\$16,931,045	\$133,089,562	\$148,521,627	112%	\$0
MIDDLESEX	CARTERET BORO	B		Below	\$72,145,192	\$51,663,798	-\$20,481,394	\$29,079,353	\$24,451,486	84%	\$0
	CRANBURY TWP	J		Above	\$10,946,145	\$15,833,675	\$4,887,530	\$10,310,766	\$15,122,858	147%	\$0
	DUNELLEN BORO	FG		Below	\$20,594,594	\$14,895,627	-\$5,698,967	\$8,922,817	\$9,289,944	104%	\$0
	EAST BRUNSWICK TWP	I		Above	\$129,562,136	\$136,097,197	\$6,535,061	\$108,469,117	\$116,518,219	107%	\$0
	EDISON TWP	GH		Below	\$230,027,980	\$209,143,080	-\$20,884,900	\$210,760,939	\$192,344,442	91%	\$0
	HIGHLAND PARK BORO	GH		Below	\$28,116,437	\$27,233,583	-\$882,854	\$21,938,357	\$23,208,941	106%	\$0
	JAMESBURG BORO	DE		Below	\$16,476,299	\$12,568,326	-\$3,907,973	\$7,075,951	\$7,410,010	105%	\$0
	METUCHEN BORO	I		Above	\$32,153,336	\$33,816,617	\$1,663,281	\$30,300,459	\$32,181,436	106%	\$0
	MIDDLESEX BORO	FG		Below	\$34,301,889	\$31,144,232	-\$3,157,657	\$20,813,733	\$21,957,251	105%	\$0
	MIDDLESEX CO VOCATIONAL	V		Below	\$46,381,103	\$38,111,673	-\$8,269,430	\$29,987,510	\$24,435,550	81%	\$0
	MILLTOWN BORO	FG		Above	\$14,290,254	\$14,690,475	\$400,221	\$12,907,401	\$13,357,544	103%	\$0
	MONROE TWP	FG		Above	\$91,043,267	\$92,895,718	\$1,852,451	\$85,782,861	\$88,859,549	104%	\$0
	NEW BRUNSWICK CITY	A	Abbott	Below	\$198,565,067	\$149,563,012	-\$49,002,055	\$39,399,366	\$27,326,591	69%	\$0
	NORTH BRUNSWICK TWP	FG		Below	\$108,344,489	\$85,187,933	-\$23,156,556	\$68,635,272	\$72,463,487	106%	\$0
	OLD BRIDGE TWP	FG		Below	\$145,219,864	\$135,414,001	-\$9,805,863	\$108,836,049	\$89,823,234	83%	\$3,457,336
	PERTH AMBOY CITY	A	Abbott	Below	\$205,237,350	\$180,464,481	-\$24,772,869	\$43,047,549	\$21,762,553	51%	\$0
PISCATAWAY TWP	GH		Below	\$122,934,618	\$100,687,082	-\$22,247,536	\$89,832,267	\$83,790,620	93%	\$0	
SAYREVILLE BORO	DE		Below	\$103,518,511	\$77,046,864	-\$26,471,647	\$66,906,663	\$55,338,023	83%	\$0	

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
MONMOUTH	SOUTH AMBOY CITY	CD		Below	\$19,023,805	\$15,498,438	-\$3,525,367	\$12,475,028	\$8,770,681	70%	\$0
	SOUTH BRUNSWICK TWP	I		Below	\$131,419,357	\$122,878,759	-\$8,540,598	\$109,059,587	\$98,149,466	90%	\$0
	SOUTH PLAINFIELD BORO	FG		Below	\$55,346,040	\$53,557,300	-\$1,788,740	\$47,753,699	\$43,653,001	91%	\$838,029
	SOUTH RIVER BORO	CD		Below	\$41,353,969	\$27,100,599	-\$14,253,370	\$19,520,581	\$14,015,039	72%	\$0
	SPOTSWOOD	DE		Above	\$18,352,696	\$20,636,525	\$2,283,829	\$12,036,314	\$11,315,003	94%	\$0
	SPOTSWOOD (HELMETTA)							\$3,275,318	\$3,017,950	92%	\$0
	WOODBRIIDGE TWP	DE		Below	\$229,539,321	\$192,393,771	-\$37,145,550	\$155,195,501	\$166,241,558	107%	\$0
	ALLENHURST	N		Below	\$83,864	\$67,891	-\$15,973	\$78,237	\$39,073	50%	\$21,873
	ASBURY PARK CITY	A	Abbott	Above	\$47,630,006	\$61,662,093	\$14,032,087	\$16,502,549	\$6,505,623	39%	\$23,420,836
	ATLANTIC HIGHLANDS BORO	GH		Above	\$4,007,400	\$4,420,044	\$412,644	\$3,767,283	\$4,185,461	111%	\$0
	AVON BORO	I		Above	\$2,390,280	\$3,488,930	\$1,098,650	\$2,254,882	\$3,267,084	145%	\$0
	BELMAR BORO	DE		Below	\$9,909,948	\$8,800,348	-\$1,109,600	\$9,318,204	\$7,785,979	84%	\$176,299
	BRADLEY BEACH BORO	CD		Below	\$7,244,117	\$6,593,495	-\$650,622	\$6,817,768	\$5,502,584	81%	\$550,106
	BRIELLE BORO	GH		Above	\$11,631,715	\$12,903,711	\$1,271,996	\$10,955,383	\$12,263,405	112%	\$0
	COLTS NECK TWP	I		Above	\$12,503,158	\$20,947,214	\$8,444,056	\$11,747,081	\$19,726,580	168%	\$0
	DEAL BORO	N		Above	\$3,277,637	\$4,058,506	\$780,869	\$3,083,674	\$1,967,702	64%	\$0
	EATONTOWN BORO	FG		Below	\$18,027,691	\$17,335,018	-\$692,673	\$16,914,411	\$13,498,414	80%	\$2,460,896
	FAIR HAVEN BORO	I		Above	\$13,286,810	\$13,384,693	\$97,883	\$12,474,247	\$12,717,098	102%	\$0
	FARMINGDALE BORO	DE		Below	\$2,535,940	\$2,369,904	-\$166,036	\$1,495,856	\$1,560,784	104%	\$0
	FREEHOLD BORO	B		Below	\$32,485,415	\$19,518,914	-\$12,966,501	\$9,668,981	\$9,725,469	101%	\$0
	FREEHOLD REGIONAL	GH		Below	\$180,121,607	\$174,246,103	-\$5,875,504	\$155,062,488	\$121,473,208	78%	\$18,413,221
	FREEHOLD TWP	GH		Above	\$54,901,254	\$65,492,521	\$10,591,267	\$51,631,504	\$60,383,969	117%	\$0
	HAZLET TWP	DE		Above	\$45,583,708	\$48,300,568	\$2,716,860	\$34,812,178	\$35,091,060	101%	\$1,106,669
	HENRY HUDSON REGIONAL	DE		Above	\$4,999,087	\$8,073,108	\$3,074,021	\$4,725,466	\$7,305,929	155%	\$350,227
	HIGHLANDS BORO	CD		Above	\$2,706,301	\$3,434,857	\$728,556	\$2,537,978	\$2,782,879	110%	\$305,102
	HOLMDEL TWP	I		Above	\$42,400,410	\$51,962,862	\$9,562,452	\$39,940,880	\$49,414,695	124%	\$0
	HOWELL TWP	FG		Above	\$88,719,591	\$101,372,426	\$12,652,835	\$62,967,187	\$67,540,789	107%	\$3,462,737
	INTERLAKEN	N		Above	\$832,104	\$887,677	\$55,573	\$785,234	\$835,397	106%	\$0
	KEANSBURG BORO	A	Abbott	Above	\$25,918,371	\$31,958,604	\$6,040,233	\$8,204,527	\$4,772,838	58%	\$9,303,939
	KEYPORT BORO	CD		Below	\$15,833,091	\$14,224,706	-\$1,608,385	\$9,486,260	\$8,623,074	91%	\$0
	LAKE COMO	N		Above	\$3,090,572	\$3,604,217	\$513,645	\$2,908,191	\$3,022,000	104%	\$300,878
	LITTLE SILVER BORO	J		Below	\$11,772,078	\$11,685,224	-\$86,854	\$11,051,824	\$11,160,929	101%	\$0
LONG BRANCH CITY	B	Abbott	Below	\$101,718,539	\$78,414,276	-\$23,304,263	\$51,681,518	\$36,131,331	70%	\$0	
MANALAPAN-ENGLISHTOWN REG	GH		Above	\$73,125,008	\$73,705,836	\$580,828	\$68,006,754	\$54,942,358	81%	\$12,455,121	
MANASQUAN BORO	GH		Below	\$14,431,238	\$13,389,488	-\$1,041,750	\$13,605,829	\$12,575,032	92%	\$0	
MARLBORO TWP	I		Above	\$68,882,911	\$76,183,481	\$7,300,570	\$64,737,047	\$63,742,279	98%	\$4,462,309	
MATAWAN-ABERDEEN REGIONAL	FG		Below	\$61,807,370	\$60,055,067	-\$1,752,303	\$45,960,379	\$47,130,231	103%	\$0	
MIDDLETOWN TWP	GH		Above	\$142,874,961	\$146,166,386	\$3,291,425	\$134,655,479	\$128,779,398	96%	\$6,869,723	
MILLSTONE TWP	I		Above	\$25,905,745	\$31,342,807	\$5,437,062	\$24,425,711	\$26,660,666	109%	\$1,552,523	
MONMOUTH BEACH BORO	I		Above	\$3,917,987	\$4,233,924	\$315,937	\$3,676,145	\$4,005,256	109%	\$0	
MONMOUTH CO VOCATIONAL	V		Below	\$43,342,441	\$25,093,867	-\$18,248,574	\$41,431,463	\$16,662,178	40%	\$6,145,667	
MONMOUTH REGIONAL	GH		Above	\$16,789,238	\$23,075,554	\$6,286,316	\$15,884,784	\$19,904,424	125%	\$1,896,234	

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
	NEPTUNE CITY	CD		Below	\$10,244,861	\$7,691,683	-\$2,553,178	\$6,979,953	\$5,566,358	80%	\$0
	NEPTUNE TWP	CD	Abbott	Below	\$71,661,260	\$67,382,022	-\$4,279,238	\$45,045,336	\$35,329,068	78%	\$4,542,519
	OCEAN TWP	FG		Above	\$60,015,866	\$66,182,859	\$6,166,993	\$56,561,824	\$58,643,552	104%	\$2,483,737
	OCEANPORT BORO	GH		Above	\$7,881,538	\$9,356,921	\$1,475,383	\$7,409,911	\$8,214,791	111%	\$0
	OCEANPORT BORO (SEA BRIGHT)							\$549,718	\$556,769	101%	\$38,853
	RED BANK BORO	CD		Below	\$27,981,564	\$17,740,872	-\$10,240,692	\$18,667,050	\$14,489,457	78%	\$0
	RED BANK REGIONAL	FG		Above	\$16,636,193	\$21,374,122	\$4,737,929	\$15,749,282	\$20,190,016	128%	\$0
	ROOSEVELT BORO	GH		Above	\$1,954,938	\$2,539,944	\$585,006	\$1,375,223	\$1,591,768	116%	\$72,821
	RUMSON BORO	J		Above	\$13,264,197	\$14,589,322	\$1,325,125	\$12,451,664	\$13,961,354	112%	\$0
	RUMSON-FAIR HAVEN REG	J		Above	\$14,289,448	\$17,046,395	\$2,756,947	\$13,505,814	\$16,316,506	121%	\$0
	SEA GIRT BORO	I		Above	\$2,610,515	\$4,399,701	\$1,789,186	\$2,454,914	\$4,214,209	172%	\$0
	SHORE REGIONAL	GH		Above	\$9,583,137	\$14,523,524	\$4,940,387	\$9,063,799	\$13,852,556	153%	\$0
	SHREWSBURY BORO	I		Above	\$6,590,050	\$7,484,083	\$894,033	\$6,186,714	\$7,111,434	115%	\$0
	SPRING LAKE BORO	I		Above	\$3,693,893	\$6,370,045	\$2,676,152	\$3,474,860	\$6,072,464	175%	\$0
	SPRING LAKE HEIGHTS BORO	FG		Above	\$7,231,929	\$7,803,687	\$571,758	\$6,819,048	\$7,356,903	108%	\$0
	TINTON FALLS	GH		Above	\$21,775,474	\$23,221,569	\$1,446,095	\$20,479,371	\$20,115,792	98%	\$1,269,512
	UNION BEACH	CD		Above	\$14,058,756	\$14,180,956	\$122,200	\$7,748,530	\$5,756,058	74%	\$1,750,284
	UPPER FREEHOLD REGIONAL	GH		Above	\$24,952,534	\$25,685,312	\$732,778	\$22,047,107	\$20,045,562	91%	\$615,146
	WALL TWP	GH		Above	\$53,037,023	\$63,777,855	\$10,740,832	\$49,994,773	\$59,750,104	120%	\$0
	WEST LONG BRANCH BORO	FG		Above	\$7,960,311	\$9,730,382	\$1,770,071	\$7,489,757	\$9,282,312	124%	\$0
MORRIS	BOONTON TOWN	FG		Above	\$17,463,218	\$18,435,628	\$972,410	\$16,139,327	\$16,949,406	105%	\$0
	BOONTON TWP	I		Above	\$10,365,056	\$12,869,542	\$2,504,486	\$9,758,041	\$12,215,179	125%	\$0
	BUTLER BORO	DE		Above	\$15,421,895	\$17,096,517	\$1,674,622	\$14,201,451	\$14,865,069	105%	\$417,443
	CHESTER TWP	J		Above	\$16,167,532	\$20,936,559	\$4,769,027	\$15,202,980	\$19,609,553	129%	\$0
	DENVILLE TWP	I		Above	\$23,598,485	\$27,930,575	\$4,332,090	\$22,170,742	\$26,318,000	119%	\$0
	DOVER TOWN	A		Below	\$57,007,626	\$37,793,414	-\$19,214,212	\$17,715,801	\$12,328,755	70%	\$0
	DOVER TOWN (VICTORY GARDENS)							\$1,161,470	\$777,725	67%	\$0
	EAST HANOVER TWP	GH		Above	\$13,103,172	\$18,037,211	\$4,934,039	\$12,312,883	\$17,089,582	139%	\$0
	FLORHAM PARK BORO	I		Above	\$13,733,422	\$16,860,517	\$3,127,095	\$12,896,533	\$16,092,428	125%	\$0
	HANOVER PARK REGIONAL	GH		Above	\$26,761,002	\$29,038,646	\$2,277,644	\$25,309,810	\$27,834,200	110%	\$0
	HANOVER TWP	I		Above	\$21,273,003	\$24,486,764	\$3,213,761	\$19,993,334	\$23,216,270	116%	\$0
	HARDING TOWNSHIP	J		Above	\$5,971,907	\$9,499,568	\$3,527,661	\$5,618,159	\$9,254,883	165%	\$0
	JEFFERSON TWP	GH		Above	\$47,842,471	\$54,559,675	\$6,717,204	\$39,815,042	\$38,389,377	96%	\$5,489,419
	KINNELON BORO	I		Above	\$29,813,414	\$34,415,721	\$4,602,307	\$28,083,728	\$32,480,021	116%	\$0
	LINCOLN PARK BORO	FG		Below	\$20,045,956	\$18,797,488	-\$1,248,468	\$18,893,187	\$17,481,253	93%	\$0
	LONG HILL TWP	I		Above	\$11,541,386	\$15,075,010	\$3,533,624	\$10,845,331	\$14,206,695	131%	\$0
	MADISON BORO	I		Above	\$36,358,135	\$37,767,878	\$1,409,743	\$34,254,550	\$36,110,120	105%	\$0
	MENDHAM BORO	J		Above	\$8,324,790	\$9,748,814	\$1,424,024	\$7,817,841	\$9,328,709	119%	\$0
	MENDHAM TWP	J		Above	\$9,426,080	\$14,775,517	\$5,349,437	\$8,848,577	\$14,132,426	160%	\$0
	MINE HILL TWP	FG		Above	\$8,742,230	\$9,220,223	\$477,993	\$6,151,467	\$6,372,601	104%	\$0
	MONTVILLE TWP	I		Above	\$57,877,192	\$66,524,520	\$8,647,328	\$54,529,152	\$63,640,987	117%	\$0
	MORRIS COUNTY VOCATIONAL	V		Below	\$18,795,484	\$7,690,931	-\$11,104,553	\$17,967,326	\$6,351,286	35%	\$364,434

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
	MORRIS HILLS REGIONAL	GH	Above	\$48,356,572	\$61,497,987	\$13,141,415	\$41,800,451	\$53,092,975	127%	\$0
	MORRIS PLAINS BORO	I	Above	\$12,180,427	\$15,458,123	\$3,277,696	\$11,466,458	\$14,444,951	126%	\$0
	MORRIS SCHOOL DISTRICT	GH	Above	\$87,216,104	\$89,789,709	\$2,573,605	\$82,108,501	\$83,248,085	101%	\$0
	MOUNT ARLINGTON BORO	GH	Above	\$7,898,004	\$10,055,777	\$2,157,773	\$7,445,347	\$9,467,364	127%	\$0
	MOUNT OLIVE TWP	GH	Above	\$70,371,794	\$76,779,411	\$6,407,617	\$48,420,349	\$60,863,620	126%	\$0
	MOUNTAIN LAKES BORO	J	Above	\$17,112,592	\$20,058,249	\$2,945,657	\$16,110,800	\$18,928,914	117%	\$0
	NETCONG BORO	DE	Below	\$4,821,062	\$4,157,863	-\$663,199	\$2,564,620	\$2,904,108	113%	\$0
	PARSIPPANY-TROY HILLS TWP	GH	Above	\$108,719,302	\$128,919,279	\$20,199,977	\$102,556,695	\$122,152,214	119%	\$0
	PEQUANNOCK TWP	GH	Above	\$33,244,942	\$34,517,841	\$1,272,899	\$31,318,259	\$31,711,157	101%	\$0
	RANDOLPH TWP	I	Above	\$70,813,452	\$82,268,530	\$11,455,078	\$66,748,704	\$68,452,550	103%	\$5,833,354
	RIVERDALE BORO	FG	Above	\$6,927,003	\$7,515,919	\$588,916	\$6,526,801	\$7,144,612	109%	\$0
	ROCKAWAY BORO	FG	Below	\$8,545,783	\$8,150,884	-\$394,899	\$7,603,349	\$7,499,347	99%	\$0
	ROCKAWAY TWP	I	Above	\$33,400,465	\$45,227,695	\$11,827,230	\$31,421,368	\$41,819,183	133%	\$0
	ROXBURY TWP	GH	Above	\$54,057,254	\$65,177,112	\$11,119,858	\$47,629,176	\$50,636,955	106%	\$5,420,551
	SCH DIST OF THE CHATHAMS	J	Above	\$59,894,017	\$60,698,840	\$804,823	\$56,379,923	\$57,742,607	102%	\$0
	WASHINGTON TWP	I	Above	\$32,090,024	\$39,504,818	\$7,414,794	\$30,163,451	\$31,128,290	103%	\$4,345,501
	WEST MORRIS REGIONAL	I	Above	\$43,223,173	\$44,691,160	\$1,467,987	\$40,865,355	\$40,804,192	100%	\$541,333
	WHARTON BORO	DE	Below	\$14,484,983	\$12,643,816	-\$1,841,167	\$6,820,819	\$8,465,542	124%	\$0
OCEAN	BARNEGAT TWP	CD	Below	\$50,298,263	\$48,016,580	-\$2,281,683	\$30,394,589	\$27,609,823	91%	\$0
	BAY HEAD BORO	I	Above	\$1,343,607	\$3,014,536	\$1,670,929	\$1,265,129	\$2,893,085	229%	\$0
	BEACH HAVEN BORO	FG	Above	\$742,325	\$1,899,960	\$1,157,635	\$697,660	\$1,666,389	239%	\$0
	BERKELEY TWP	B	Below	\$31,984,263	\$28,413,299	-\$3,570,964	\$30,028,440	\$26,342,922	88%	\$0
	BRICK TWP	DE	Below	\$143,496,105	\$130,591,806	-\$12,904,299	\$135,112,603	\$97,622,590	72%	\$23,075,871
	CENTRAL REGIONAL	B	Below	\$33,444,330	\$29,471,793	-\$3,972,537	\$31,545,867	\$26,052,630	83%	\$0
	EAGLESWOOD TWP	B	Above	\$1,849,642	\$2,468,564	\$618,922	\$1,646,196	\$1,827,312	111%	\$410,558
	ISLAND HEIGHTS BORO	GH	Above	\$1,475,021	\$2,100,625	\$625,604	\$1,384,340	\$1,776,100	128%	\$5,717
	JACKSON TWP	DE	Below	\$128,787,461	\$126,239,099	-\$2,548,362	\$94,823,415	\$76,178,357	80%	\$10,222,241
	LACEY TWP	DE	Below	\$66,641,365	\$63,123,934	-\$3,517,431	\$48,874,920	\$41,393,480	85%	\$1,725,387
	LAKEHURST BORO	B	Below	\$8,305,596	\$7,040,172	-\$1,265,424	\$2,434,311	\$1,088,776	45%	\$62,970
	LAKEWOOD TWP	N	Below	\$126,865,224	\$106,905,192	-\$19,960,032	\$96,735,200	\$84,693,837	88%	\$0
	LAVALLETTE BORO	DE	Above	\$1,725,688	\$3,787,444	\$2,061,756	\$1,625,112	\$3,600,931	222%	\$5,856
	LITTLE EGG HARBOR TWP	B	Below	\$21,653,654	\$19,883,186	-\$1,770,468	\$15,957,145	\$11,023,550	69%	\$2,909,076
	LONG BEACH ISLAND	FG	Above	\$3,287,307	\$6,523,494	\$3,236,187	\$3,087,093	\$5,754,105	186%	\$0
	MANCHESTER TWP	B	Above	\$43,639,295	\$45,421,545	\$1,782,250	\$41,078,188	\$40,920,287	100%	\$924,758
	OCEAN COUNTY VOCATIONAL	V	Below	\$27,609,153	\$23,589,604	-\$4,019,549	\$26,374,628	\$17,664,646	67%	\$4,309,580
	OCEAN GATE BORO	B	Above	\$2,457,714	\$2,497,527	\$39,813	\$1,520,081	\$1,537,651	101%	\$0
	OCEAN TWP	CD	Above	\$14,862,284	\$16,954,856	\$2,092,572	\$13,978,086	\$10,143,436	73%	\$5,682,772
	PINELANDS REGIONAL	B	Above	\$26,982,791	\$29,381,651	\$2,398,860	\$18,417,725	\$18,455,152	100%	\$1,825,067
	PLUMSTED TWP	DE	Above	\$20,959,944	\$21,728,116	\$768,172	\$12,930,790	\$10,124,639	78%	\$2,529,449
	POINT PLEASANT BEACH	FG	Above	\$9,712,173	\$12,258,824	\$2,546,651	\$9,161,242	\$11,483,950	125%	\$0
	POINT PLEASANT BEACH (MANTOLOKIN)						\$32,939	\$73,002	222%	\$3,127
	POINT PLEASANT BORO	FG	Below	\$41,252,748	\$37,874,473	-\$3,378,275	\$38,891,666	\$31,294,684	80%	\$2,997,737

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
PASSAIC	SEASIDE HEIGHTS BORO	A		Below	\$4,154,895	\$3,493,129	-\$661,766	\$3,525,198	\$2,430,356	69%	\$188,824
	SEASIDE PARK BORO	DE		Above	\$441,415	\$769,814	\$328,399	\$414,099	\$613,281	148%	\$107,895
	SOUTHERN REGIONAL	DE		Above	\$40,007,487	\$45,093,761	\$5,086,274	\$37,815,857	\$42,545,911	113%	\$0
	STAFFORD TWP	DE		Above	\$29,742,681	\$33,887,731	\$4,145,050	\$23,468,471	\$24,488,202	104%	\$1,407,207
	TOMS RIVER REGIONAL	DE		Below	\$239,318,687	\$198,278,622	-\$41,040,065	\$201,605,057	\$132,197,482	66%	\$24,519,920
	TUCKERTON BORO	CD		Below	\$5,226,791	\$4,841,913	-\$384,878	\$2,997,409	\$2,542,605	85%	\$0
	BLOOMINGDALE BORO	FG		Above	\$13,330,280	\$17,866,645	\$4,536,365	\$12,528,753	\$15,648,198	125%	\$774,831
	CLIFTON CITY	CD		Below	\$206,064,205	\$151,084,551	-\$54,979,654	\$133,288,038	\$122,854,257	92%	\$0
	HALEDON BORO	B		Below	\$18,714,464	\$12,868,141	-\$5,846,323	\$5,975,040	\$5,951,909	100%	\$0
	HAWTHORNE BORO	DE		Below	\$37,114,766	\$36,933,285	-\$181,481	\$33,420,402	\$34,326,233	103%	\$0
	LAKELAND REGIONAL	FG		Above	\$15,373,667	\$21,051,359	\$5,677,692	\$13,963,000	\$16,000,000	115%	\$2,795,533
	LITTLE FALLS TWP	FG		Above	\$13,254,052	\$14,168,373	\$914,321	\$12,463,518	\$13,403,910	108%	\$0
	NORTH HALEDON BORO	FG		Below	\$10,740,350	\$9,221,061	-\$1,519,289	\$10,097,969	\$8,658,921	86%	\$0
	PASSAIC CITY	A	Abbott	Below	\$296,445,738	\$243,517,353	-\$52,928,385	\$47,311,355	\$16,818,577	36%	\$0
	PASSAIC CO MANCHESTER REG	B		Below	\$20,694,121	\$16,988,894	-\$3,705,227	\$5,835,285	\$10,345,405	177%	\$0
PASSAIC COUNTY VOCATIONAL	V		Below	\$81,565,146	\$27,030,086	-\$54,535,060	\$35,311,855	\$7,044,585	20%	\$0	
PASSAIC VALLEY REGIONAL	DE		Above	\$24,442,345	\$24,942,964	\$500,619	\$22,549,761	\$23,575,874	105%	\$0	
PATERSON CITY	A	Abbott	Below	\$559,154,417	\$436,442,903	-\$122,711,514	\$97,149,177	\$38,955,956	40%	\$0	
POMPTON LAKES BORO	FG		Above	\$25,299,167	\$27,087,934	\$1,788,767	\$18,424,630	\$22,768,756	124%	\$0	
PROSPECT PARK BORO	B		Below	\$16,008,130	\$10,459,305	-\$5,548,825	\$3,290,029	\$2,535,350	77%	\$0	
RINGWOOD BORO	GH		Above	\$17,115,887	\$19,622,354	\$2,506,467	\$16,091,503	\$17,034,390	106%	\$1,137,036	
TOTOWA BORO	CD		Below	\$15,855,260	\$14,011,177	-\$1,844,083	\$14,906,832	\$13,307,866	89%	\$0	
WANAQUE BORO	DE		Above	\$14,666,087	\$15,598,290	\$932,203	\$13,232,088	\$12,905,139	98%	\$757,464	
WAYNE TWP	GH		Above	\$117,316,946	\$139,186,105	\$21,869,159	\$110,614,778	\$132,926,961	120%	\$0	
WEST MILFORD TWP	FG		Above	\$54,117,240	\$67,042,225	\$12,924,985	\$45,525,080	\$53,042,837	117%	\$4,255,205	
WOODLAND PARK	DE		Below	\$18,815,241	\$15,496,999	-\$3,318,242	\$15,423,922	\$14,392,280	93%	\$0	
ALLOWAY TWP	DE		Below	\$7,217,505	\$7,096,433	-\$121,072	\$4,772,469	\$3,595,502	75%	\$975,657	
ELMER BORO	CD		Below	\$3,353,003	\$3,136,520	-\$216,483	\$1,561,084	\$1,319,081	84%	\$0	
ELSINBORO TWP	DE		Below	\$2,447,443	\$2,386,319	-\$61,124	\$1,658,449	\$1,407,960	85%	\$0	
LOWER ALLOWAYS CREEK	CD		Above	\$2,707,300	\$4,123,456	\$1,416,156	\$2,548,149	\$3,292,016	129%	\$587,429	
MANNINGTON TWP	CD		Above	\$2,480,933	\$3,064,992	\$584,059	\$2,329,556	\$2,571,505	110%	\$293,040	
OLDMANS TWP	CD		Below	\$4,953,507	\$4,381,495	-\$572,012	\$3,125,741	\$2,456,466	79%	\$0	
PENNS GRV-CARNEY'S PT REG	A		Below	\$41,188,781	\$32,259,855	-\$8,928,926	\$11,985,406	\$10,818,459	90%	\$0	
PENNSVILLE	CD		Above	\$27,013,599	\$28,085,795	\$1,072,196	\$16,563,370	\$18,968,608	115%	\$0	
PITTSGROVE TWP	CD		Below	\$23,606,446	\$22,288,147	-\$1,318,299	\$11,469,786	\$9,296,979	81%	\$0	
QUINTON TWP	A		Below	\$6,006,681	\$5,558,291	-\$448,390	\$2,848,104	\$2,307,609	81%	\$0	
SALEM CITY	A	Abbott	Below	\$18,735,437	\$18,665,146	-\$70,291	\$2,904,245	\$2,392,321	82%	\$293,110	
SALEM COUNTY VOCATIONAL	V		Below	\$15,593,939	\$6,475,577	-\$9,118,362	\$6,946,302	\$1,828,758	26%	\$0	
UPPER PITTSGROVE TWP	CD		Below	\$7,392,915	\$7,230,018	-\$162,897	\$4,740,287	\$3,965,591	84%	\$149,242	
WOODSTOWN-PILES GROVE REG	FG		Below	\$18,254,826	\$16,761,588	-\$1,493,238	\$11,815,049	\$9,947,738	84%	\$151,230	
BEDMINSTER TWP	I		Above	\$13,116,776	\$15,961,837	\$2,845,061	\$12,367,072	\$15,099,326	122%	\$0	
BERNARDS TWP	J		Below	\$86,865,006	\$83,282,976	-\$3,582,030	\$81,795,678	\$78,920,911	96%	\$0	

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
SUSSEX	BOUND BROOK BORO	B	Below	\$35,086,464	\$21,164,639	-\$13,921,825	\$11,134,366	\$12,833,220	115%	\$0
	BRANCHBURG TWP	I	Above	\$35,019,205	\$39,838,731	\$4,819,526	\$32,991,394	\$37,536,975	114%	\$0
	BRIDGEWATER-RARITAN REG	I	Above	\$130,044,561	\$135,822,518	\$5,777,957	\$122,617,679	\$124,875,621	102%	\$0
	FRANKLIN TWP	GH	Below	\$142,502,936	\$139,626,061	-\$2,876,875	\$130,124,445	\$124,774,680	96%	\$0
	GREEN BROOK TWP	GH	Above	\$20,858,627	\$21,193,183	\$334,556	\$19,658,371	\$19,971,118	102%	\$0
	HILLSBOROUGH TWP	I	Above	\$108,078,983	\$109,810,051	\$1,731,068	\$92,766,439	\$82,761,827	89%	\$6,354,411
	HILLSBOROUGH TWP (MILLSTONE)						\$812,286	\$852,034	105%	\$0
	MANVILLE BORO	CD	Below	\$26,838,309	\$19,381,943	-\$7,456,366	\$12,682,606	\$13,859,295	109%	\$0
	MONTGOMERY TWP	J	Above	\$68,628,438	\$72,450,363	\$3,821,925	\$64,665,709	\$66,383,403	103%	\$0
	MONTGOMERY TWP (ROCKY HILL)						\$1,247,431	\$1,650,025	132%	\$0
	NORTH PLAINFIELD BORO	DE	Below	\$68,552,471	\$53,652,677	-\$14,899,794	\$23,867,529	\$28,490,467	119%	\$0
	SOMERSET CO VOCATIONAL	V	Above	\$9,617,867	\$12,941,703	\$3,323,836	\$9,188,079	\$11,291,923	123%	\$875,498
	SOMERSET HILLS REGIONAL	I	Above	\$27,409,264	\$30,281,868	\$2,872,604	\$25,845,255	\$28,969,733	112%	\$0
	SOMERVILLE BORO	FG	Below	\$28,792,123	\$26,232,546	-\$2,559,577	\$18,008,966	\$20,473,440	114%	\$0
	SOUTH BOUND BROOK	B	Below	\$10,490,517	\$9,122,935	-\$1,367,582	\$5,340,821	\$5,683,604	106%	\$0
	WARREN TWP	I	Above	\$26,126,333	\$40,372,128	\$14,245,795	\$24,549,284	\$38,501,488	157%	\$0
	WATCHUNG BORO	I	Above	\$9,659,894	\$10,898,637	\$1,238,743	\$9,072,059	\$10,319,773	114%	\$0
	WATCHUNG HILLS REGIONAL	I	Above	\$29,389,454	\$29,537,322	\$147,868	\$27,788,315	\$28,194,318	101%	\$0
	ANDOVER REG	FG	Above	\$11,486,957	\$14,251,776	\$2,764,819	\$10,822,875	\$12,214,591	113%	\$1,072,936
	BYRAM TWP	I	Above	\$12,325,383	\$14,372,671	\$2,047,288	\$10,920,997	\$10,689,890	98%	\$1,484,201
	FRANKFORD TWP	FG	Above	\$6,515,760	\$10,375,081	\$3,859,321	\$6,128,978	\$7,267,644	119%	\$1,228,338
	FRANKFORD TWP(BRANCHVILLE BORO)						\$678,913	\$1,234,120	182%	\$64,480
	FRANKLIN BORO	CD	Above	\$7,297,307	\$8,120,353	\$823,046	\$4,332,522	\$4,806,638	111%	\$244,971
	FREDON TWP	GH	Above	\$3,477,603	\$4,990,135	\$1,512,532	\$3,269,312	\$4,409,628	135%	\$180,134
	GREEN TWP	I	Above	\$10,239,840	\$10,429,536	\$189,696	\$7,844,691	\$8,204,698	105%	\$0
	HAMBURG BORO	DE	Above	\$4,002,849	\$5,478,507	\$1,475,658	\$2,916,665	\$3,823,878	131%	\$505,099
	HAMPTON TWP	GH	Above	\$4,423,428	\$6,222,435	\$1,799,007	\$4,159,445	\$5,014,032	121%	\$763,128
	HARDYSTON TWP	FG	Above	\$10,714,016	\$10,970,480	\$256,464	\$10,076,404	\$9,060,045	90%	\$1,003,442
	HIGH POINT REGIONAL	DE	Above	\$15,143,529	\$21,576,804	\$6,433,275	\$12,214,061	\$15,612,914	128%	\$2,587,842
	HOPATCONG	FG	Above	\$26,281,968	\$35,347,021	\$9,065,053	\$24,320,147	\$24,149,801	99%	\$8,924,261
	KITTATINNY REGIONAL	FG	Above	\$16,380,989	\$19,147,296	\$2,766,307	\$13,408,334	\$13,466,749	100%	\$2,069,753
	LAFAYETTE TWP	GH	Above	\$3,642,248	\$4,471,859	\$829,611	\$3,425,326	\$3,662,000	107%	\$73,481
	LENAPE VALLEY REGIONAL	GH	Above	\$13,320,122	\$14,838,442	\$1,518,320	\$8,631,889	\$9,978,605	116%	\$0
	MONTAGUE TWP	B	Above	\$6,497,453	\$8,081,048	\$1,583,595	\$4,688,921	\$5,667,385	121%	\$480,230
	NEWTON TOWN	CD	Below	\$19,276,182	\$18,230,530	-\$1,045,652	\$9,060,945	\$12,137,057	134%	\$0
	OGDENSBURG BORO	FG	Above	\$4,190,068	\$4,607,087	\$417,019	\$2,282,542	\$2,289,266	100%	\$41,974
	SANDYSTON-WALPACK TWP	FG	Above	\$2,095,214	\$2,566,910	\$471,696	\$1,808,302	\$1,968,188	109%	\$212,531
	SPARTA TWP	I	Above	\$46,211,023	\$58,302,284	\$12,091,261	\$43,534,820	\$52,416,339	120%	\$1,615,280
	STANHOPE BORO	GH	Above	\$4,529,676	\$5,355,930	\$826,254	\$3,406,420	\$3,802,128	112%	\$345,850
	STILLWATER TWP	FG	Above	\$4,484,237	\$5,750,436	\$1,266,199	\$3,411,521	\$4,017,816	118%	\$571,870
SUSSEX COUNTY VOCATIONAL	V	Below	\$16,171,487	\$11,281,075	-\$4,890,412	\$13,161,898	\$6,962,974	53%	\$1,153,133	
SUSSEX-WANTAGE REGIONAL	DE	Above	\$17,363,264	\$22,601,875	\$5,238,611	\$13,055,858	\$15,310,804	117%	\$2,744,134	

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG	ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
UNION	VERNON TWP	FG		Above	\$49,990,352	\$63,955,959	\$13,965,607	\$36,599,301	\$40,290,085	110%	\$9,276,811
	WALLKILL VALLEY REGIONAL	DE		Above	\$10,689,052	\$13,755,270	\$3,066,218	\$7,854,253	\$9,328,312	119%	\$1,212,308
	BERKELEY HEIGHTS TWP	I		Above	\$33,212,280	\$39,110,211	\$5,897,931	\$31,266,440	\$37,312,415	119%	\$0
	CLARK TWP	FG		Below	\$33,040,968	\$29,768,724	-\$3,272,244	\$31,134,407	\$28,206,800	91%	\$0
	CRANFORD TWP	I		Below	\$55,223,121	\$53,214,699	-\$2,008,422	\$51,994,689	\$49,976,507	96%	\$0
	ELIZABETH CITY	A	Abbott	Below	\$522,995,534	\$414,328,390	-\$108,667,144	\$98,295,965	\$52,313,124	53%	\$0
	GARWOOD BORO	DE		Above	\$7,721,546	\$7,819,097	\$97,551	\$7,273,811	\$7,256,978	100%	\$0
	HILLSIDE TWP	CD		Below	\$59,148,940	\$49,858,578	-\$9,290,362	\$26,380,484	\$28,212,610	107%	\$0
	KENILWORTH BORO	DE		Below	\$23,434,236	\$21,750,593	-\$1,683,643	\$16,766,086	\$17,083,017	102%	\$0
	LINDEN CITY	B		Below	\$110,645,905	\$106,801,942	-\$3,843,963	\$59,855,353	\$84,115,176	141%	\$0
	MOUNTAINSIDE BORO	I		Below	\$15,554,013	\$15,173,828	-\$380,185	\$14,634,366	\$14,457,484	99%	\$0
	NEW PROVIDENCE BORO	I		Below	\$35,777,415	\$34,002,523	-\$1,774,892	\$33,687,893	\$32,479,298	96%	\$0
	PLAINFIELD CITY	B	Abbott	Below	\$199,580,658	\$143,317,445	-\$56,263,213	\$41,356,707	\$22,731,000	55%	\$0
	RAHWAY CITY	CD		Below	\$71,006,340	\$60,340,551	-\$10,665,789	\$36,898,274	\$39,216,163	106%	\$0
	ROSELLE BORO	B		Below	\$56,318,716	\$47,473,521	-\$8,845,195	\$21,790,489	\$23,438,800	108%	\$0
	ROSELLE PARK BORO	DE		Below	\$34,224,644	\$30,007,954	-\$4,216,690	\$17,243,472	\$19,183,851	111%	\$0
	SCOTCH PLAINS-FANWOOD REG	I		Above	\$79,869,977	\$83,873,249	\$4,003,272	\$75,240,006	\$79,539,492	106%	\$0
	SPRINGFIELD TWP	GH		Above	\$34,898,077	\$37,911,423	\$3,013,346	\$32,893,188	\$35,932,493	109%	\$0
	SUMMIT CITY	I		Above	\$62,767,908	\$63,465,255	\$697,347	\$59,196,111	\$60,674,206	102%	\$0
WARREN	UNION COUNTY VOCATIONAL	V		Below	\$34,190,947	\$10,257,336	-\$23,933,611	\$20,366,315	\$4,500,000	22%	\$0
	UNION TWP	DE		Below	\$127,641,557	\$113,819,485	-\$13,822,072	\$89,432,556	\$81,661,987	91%	\$0
	WESTFIELD TOWN	I		Above	\$92,161,894	\$93,581,443	\$1,419,549	\$86,758,643	\$88,967,333	103%	\$0
	WINFIELD TWP	B		Above	\$2,790,378	\$3,157,549	\$367,171	\$1,002,427	\$1,526,912	152%	\$0
	ALLAMUCHY TWP	I		Below	\$8,699,107	\$8,588,491	-\$110,616	\$8,194,997	\$8,089,997	99%	\$0
	ALPHA BORO	B		Above	\$4,803,993	\$4,997,390	\$193,397	\$2,971,796	\$3,043,877	102%	\$0
	BELVIDERE TOWN	DE		Above	\$5,970,880	\$6,458,050	\$487,170	\$3,135,440	\$3,554,307	113%	\$0
	BLAIRSTOWN TWP	FG		Above	\$6,391,098	\$8,653,468	\$2,262,370	\$5,463,702	\$5,316,692	97%	\$298,996
	BLAIRSTOWN TWP (HARDWICK)							\$1,219,719	\$1,301,308	107%	\$383,539
	FRANKLIN TWP	DE		Above	\$2,766,076	\$4,522,052	\$1,755,976	\$2,600,269	\$3,718,722	143%	\$455,230
	FRELINGHUYSEN TWP	GH		Above	\$2,062,321	\$2,455,893	\$393,572	\$1,937,220	\$1,882,520	97%	\$409,583
	GREAT MEADOWS REGIONAL	GH		Above	\$16,394,586	\$18,775,148	\$2,380,562	\$13,727,141	\$12,919,163	94%	\$2,494,991
	GREENWICH TWP	I		Below	\$15,524,070	\$15,188,139	-\$335,931	\$10,994,227	\$9,192,179	84%	\$630,599
	HACKETTSTOWN	DE		Below	\$21,635,815	\$20,156,925	-\$1,478,890	\$14,156,031	\$14,776,549	104%	\$0
	HARMONY TWP	DE		Above	\$4,942,309	\$6,455,470	\$1,513,161	\$4,659,603	\$6,078,717	130%	\$0
	HOPE TWP	FG		Above	\$3,683,362	\$4,513,932	\$830,570	\$3,204,915	\$3,575,684	112%	\$340,613
	KNOWLTON TWP	FG		Above	\$2,955,008	\$4,010,043	\$1,055,035	\$2,245,495	\$2,686,000	120%	\$570,798
	LOPATCONG TWP	DE		Below	\$17,446,192	\$15,928,601	-\$1,517,591	\$13,002,177	\$12,201,862	94%	\$0
	MANSFIELD TWP	FG		Below	\$10,490,889	\$8,478,293	-\$2,012,596	\$6,132,425	\$4,927,038	80%	\$0
NORTH WARREN REGIONAL	FG		Above	\$14,055,517	\$15,836,630	\$1,781,113	\$11,481,449	\$10,755,574	94%	\$1,872,294	
OXFORD TWP	DE		Above	\$5,880,954	\$6,022,483	\$141,529	\$2,992,956	\$3,521,660	118%	\$0	
PHILLIPSBURG TOWN	B	Abbott	Above	\$47,130,837	\$47,466,087	\$335,250	\$12,550,417	\$10,013,119	80%	\$2,542,230	
POHATCONG TWP	DE		Above	\$6,553,262	\$7,000,734	\$447,472	\$5,105,161	\$5,156,714	101%	\$148,209	

District Standing Relative to Adequacy and Adjustment Aid Required under SFRA, 2015-16

COUNTY	DISTRICT	DFG ABBOTT	Adequacy	Adequacy as Defined	Spending as Defined	Adequacy Gap	Local Fair Share	Prev Yr Levy	Levy/LFS	Adjustment Aid
	WARREN COUNTY VOCATIONAL	V	Below	\$10,011,695	\$7,146,793	-\$2,864,902	\$6,393,422	\$3,995,172	62%	\$0
	WARREN HILLS REGIONAL	FG	Above	\$28,798,837	\$30,206,561	\$1,407,724	\$17,968,701	\$19,412,253	108%	\$0
	WASHINGTON BORO	DE	Below	\$8,768,014	\$7,212,968	-\$1,555,046	\$4,033,733	\$4,377,018	109%	\$0
	WASHINGTON TWP	GH	Above	\$7,049,186	\$8,222,086	\$1,172,900	\$5,723,735	\$5,732,086	100%	\$1,046,799
	WHITE TWP	DE	Above	\$6,804,887	\$8,370,312	\$1,565,425	\$6,411,643	\$6,741,306	105%	\$1,088,440

Notes: Standing relative to adequacy compares "spending as defined" to "adequacy as defined" in the 2015-16 "Informational State Aid Notices." Figures do not include preschool or transportation aid. "Spending as defined" is estimated using actual 2015-16 state aid and the previous year's levy plus 2% as 2015-16 levy data is not available. Adjustment aid is ELC's calculation using 2014-15 as the base instead of 2008-09. Source: NJDOE 2015-16 Informational State Aid Notices.