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SUPREME COURT OF NEW JERSEY
DOCKET NO. 42,170

RAYMOND ARTHUR ABBOTT, et al.,)

Plaintiffs,)

Civil Action

v.)

CERTIFICATION OF
KATHERINE ATTWOOD

FRED G. BURKE, et al.,)

Defendants.)

I, Katherine Attwood, of full age, hereby certify that:

1. I am the Assistant Commissioner of the Division of Finance, Department of Education ("Department"). In this capacity I am responsible for the administration of the State aid system for schools in accordance with applicable statutes; the development and maintenance of fiscal policy for all public school districts, including the annual school budget process and defeated budget process, and development of accounting and reporting guidelines; the specific fiscal monitoring and budget review of at-risk district budgets; oversight of DOE intervention under the School

District Fiscal Accountability Act, N.J.S.A. 18A:7A-54 et seq.; the maintenance of systems to plan for, acquire, award and manage federal and state grant funds; and development of regulations and procedures for safe and efficient student transportation services.

2. I have been employed at the Department since October 1998. Most recently, I held the position of Director of the Office of Fiscal Policy and Planning. In that capacity, I was involved in the fiscal accountability initiatives in the Abbott districts, including the use of auditor recommendations to inform and enhance the Department's review of Abbott district budgets.

3. I hold a bachelors degree in Mathematical Economics from Brown University and a Masters in Governmental Administration from the University of Pennsylvania.

4. The School Funding Reform Act of 2008 (SFRA or Act) was developed to ensure that every child in New Jersey has an opportunity for an education based on academic standards that satisfy constitutional requirements regardless of where the child resides. The Act also recognizes that the previous funding formula has not been used to calculate state aid for public schools since 2001-2002 and therefore there was need for a formula to account for changes in enrollment and community wealth. Finally, the SFRA recognizes that there are high concentrations of students at-risk outside of Abbott districts and that appropriate supports need to be in place for those students.

5. Moreover, as recognized in the SFRA's legislative findings, the State's approach to funding Abbott districts in the past resulted in litigation and a "fragmented system of funding under which limited resources cannot be distributed equitably to all districts where at-risk pupils reside." L. 2007, c. 260, §2f.

6. There is broad consensus that the manner of funding schools in the years leading up to the SFRA resulted in the Abbott districts receiving the greatest proportion of state aid increases, in the face of extraordinarily difficult budget constraints at the State level. For example, while almost no non-Abbott districts saw an increase in aid in FY2003, aid to Abbott districts increased by more than \$200 million. See Total State Aid To Abbott Districts: FY1997 to FY2009, attached hereto at Exhibit A.

7. Since the Court's decision in Abbott v. Burke, 149 N.J. 145 (1997) ("Abbott IV") the State has directed billions of additional dollars to the Abbott districts. Exhibit A indicates the Total State Aid payments to each Abbott district from FY1997 to FY2007, and projected payments for the current fiscal year and FY2009. State aid to the Abbott districts at the start of this period was \$1.96 billion and by FY2006 had climbed to \$4.19 billion. Even with budgetary constraints in FY2007 and FY2008, State aid to these districts increased \$250 million in that period. With very few exceptions, State aid to each of the Abbott districts has dramatically increased every year since 1997.

- a. By FY2003, State aid to Abbott districts increased to \$3.45 billion, bringing the percentage increase in State aid over FY1997 in excess of 75%.
- b. By FY2005, Abbott districts received \$4.01 billion, which represents almost an 105% increase in aid over FY1997 awards.
- c. By FY2008, the Abbott districts received \$4.44 billion, a 126% increase in aid over FY1997

8. Parity Aid: FY1998 to FY2008, attached hereto as Exhibit B, indicates parity aid payments to each Abbott district since FY1998 -- the first year the State provided aid to ensure per pupil spending at an amount equal to the average per pupil spending in the I & J districts following the Court's decision in Abbott IV. The aid amounts reflected are actual awards with subsequent year adjustments for enrollment and I & J district spending. It is noted that parity aid and supplemental funding have been combined as education opportunity aid the annual Appropriations Act since FY2005. Parity aid to the Abbott districts in the first year of distribution was \$216 million and grew to \$819 million in FY2005. By FY2007, parity aid reached \$977 million and by FY2008 parity reached \$1.04 billion.

9. Supplemental Funding: FY2000 to FY2008, attached hereto as Exhibit C, sets forth supplemental funding payments to each Abbott District. This aid category was created following the

Court's decision in Abbott v. Burke, 153 N.J. 480 (1998) (Abbott V). This category of aid has had the most dramatic increases over the last five years and is the primary contributor to the ever-increasing levels of State aid going to the Abbott districts.

- a. The total additional Abbott v. Burke Aid payments in FY2000 were \$81,921,010. In FY2002, the total additional Abbott v. Burke Aid payments were \$348,619,569, an increase of 325.6% in only two years.
- b. By FY2005, the total amount of supplemental funding payments in FY2005 was \$553 million, which represents an approximate 575% increase over five years.
- c. By FY2008, the total amount of supplemental funding awarded is \$676 million, which represents an approximate 726% increase over eight years.

10. Preschool Expansion Aid: FY2003 to FY2008, attached hereto as Exhibit D, indicates the Preschool Expansion Aid (PSEA) payments in FY2003 through FY2007 and projected to be paid in FY2008. This aid category was created in FY2003 and is specifically designed to fund increases in Abbott preschool quality and enrollment over the base year of 2001-2002. The Department anticipates awarding nearly \$260 million in this aid in FY2008. The funding amounts for FY2008 are subject to adjustment by the

Commissioner based on actual need.

11. In addition to State aid, Abbott districts also have the benefit of various types of federal aid. Looking solely at funds provided under Title I of the No Child Left Behind Act, Abbott districts received an average of \$540 per pupil in this federal aid in 2007. In total more than \$150 million in Title I funds were available in the Abbott districts in 2007 to support the needs of disadvantaged students. See Exhibit E, Federal Funding For Title I through the Improving America's Schools Act (1994) and No Child Left Behind (2001).

12. Dramatic increases in State aid have an obvious and direct correlation to increases in available per pupil revenues. As set forth in the Revenues Per Pupil comparative charts, attached hereto as Exhibit F, when districts' local school tax levy per pupil is combined with State revenues per pupil ("revenues per pupil"), the average Abbott per pupil revenue grew from \$9,559 in FY1998 to \$16,407 in FY2008 -- a per pupil amount well in excess of the FY2008 District Factor Group (DFG) I and J per pupil revenue average of \$13,703.

13. Comparing the average Abbott district per pupil revenue to the State average per pupil revenue (exclusive of Abbott districts) is also illuminating. See Exhibit F. As set forth in ¶12, *supra*, from FY1998 to FY2008, the average Abbott district per pupil revenue grew almost 72%. In contrast, over the same period,

the State average per pupil revenue grew only 55%.

14. In fact, for FY2008, 17 of the 25 highest spending K-12 districts in the State are Abbott districts. See Exhibit G, Fiscal Year 2008 Revenues Per Pupil, Highest Spending Districts (K-12 only).

15. Moreover, until FY2007, Abbott districts had not been required to raise their local school tax levies since FY1998. Collectively, their equalized school tax rates are substantially below the State average. As indicated in Exhibit H, Abbott Equalized School Tax Rates: Calendar Year 2006, 29 of the Abbott districts have an equalized school tax rate below the State average. As a group, the Abbott districts' average equalized school tax rate, 0.552, is 40% below the State average equalized school tax rate of 0.927.

16. In FY2007, Abbott districts were required to raise a school tax levy equal to that raised in FY2006 except that some districts were required to raise additional school tax levy such that the districts' total equalized tax levy was, at minimum, 110% of the State average total equalized tax rate unless such increase would result in an increase in the average household's tax liability of more than \$125 when using the 2005 tax data published by the Department of Community Affairs. Eight districts were impacted and were required to raise their tax levies for a total contribution of \$23 million.

17. Similarly, in FY2008, Abbott districts were required to increase their school tax levy such that the total equalized tax levy was, at minimum, 120% of the State average, unless such increase would result in an increase in the average household's tax liability of more than \$125 when using the 2006 tax data published by the Department of Community Affairs or would result in an increase that exceeded the cap on district tax levy increases (4%) imposed by L. 2007, c. 62. Fifteen districts were impacted and were required to raise their tax levies for a total contribution of \$15.5 million.

18. With the exception of the mandated increases described in ¶¶16 and 17 above, where the balance of the State has seen significant growth in their school tax levies per pupil, school tax levies per pupil in the Abbott districts have remained virtually flat. See Exhibit I, Abbott Districts Revenue vs. Levy. And see Exhibit F, Summary of Revenues Per Pupil Comparison.

19. The Department understands that SFRA represents a change for Abbott districts in terms of budget preparation and presentation of same to their communities as those districts are now required to develop budgets in the same manner as the rest of the State. All districts benefitted from meetings/training with the DOE to understand the SFRA impact along with the impact of implementing other recent laws, particularly the tax levy cap law and CORE reforms, on their budget and the budget development

process. The Department of Education held three meetings across the State in January (north, central and south) as well as participated in three regional New Jersey Association of School Business Officials--sponsors seminars in December, to discuss budget guidelines and protocol. This was in addition to the monthly meetings held by county office staff with their county districts to reemphasize the guidelines, answer questions and assist in budget development. These meetings/trainings help to ensure that all districts are provided consistent information and planning tools and allow for an open forum for questions and technical discussions. See Exhibit J, 2008-09 Budget Guidelines, Division of Finance, January 2008, Power Point Presentation. Many Abbott districts participated in those meetings. Additionally, a special meeting was scheduled for Abbott Business Administrators to address any specific question that they may have. That meeting took place on February 6, 2008. Most Abbott districts sent representatives.

20. One aspect of budget planning that was given particular attention in those meetings was the waiver process. Pursuant to L. 2007, c. 62, there is a 4% cap on local tax levies for school purposes plus automatic adjustments for enrollment increases, for health care cost increases and for a reduction in State aid (which was not applicable for FY2009 as all districts received at least a 2% increase in State aid under SFRA). However a district may request approval from the Commissioner for a waiver of its tax levy

growth limitation by the allowable amount in order to address extraordinary costs.

21. Extraordinary costs are specific expenditures that 1) are beyond what is customary and usual; 2) are beyond the control of the district, i.e., increases in the required PERS payment or increases in a sending district's tuition; 3) are necessary to achieve a thorough and efficient education as determined by the Commissioner; and (4) where the expenditures either were not included in the original budget of the pre-budget year or were increased by more than four percent of the amount included in the original budget of the pre-budget year. The burden is on the districts to make the requisite showing that the waiver is necessary. When considering the district's application, the Department will require the district to certify whether it is meeting specific efficiency standards in the district's business practices, i.e., operates the food service program on a self sufficient basis, overtime spending less than 10% of salaries by function, average class sizes for regular education exceeding 15 or more per class. The Department will also review the entire budget to identify any underbudgeted revenue or overbudgeted expenditures based on past and current spending patterns. In addition, the Department will identify any programs and services considered not necessary for a thorough and efficient education, i.e., courtesy busing, adult education, summer enrichment programs, that can be

either reduced or moved out of the base budget into a separate question.

22. Statewide, a total of \$8.429 billion in State aid for Preschool to Grade 12 will be provided under SFRA through a combination of equalized and categorical aids. See Exhibit K, School Funding Reform Act - 2008-2009, Percent Aid and Enrollment, Abbott and Non-Abbott Districts.

23. The budgets generated under the SFRA will result in the Abbott districts continuing to spend at a very high level. See Exhibit L, School State Aid Comparison of 2007-2008 with 2008-2009. Total state aid to the Abbott districts under SFRA in 2008-2009 is \$4.65 billion, which represents an increase of \$200 million over 2007-2008. Viewed from a different perspective, of the \$8.429 billion in total state aid, 55% will be for the Abbott districts. These numbers are significant given that Abbott districts only enroll 23% of students statewide. See Exhibit K.

24. Assuming that Abbott districts do not increase tax levies beyond compliance with the required minimum tax levy, Abbott districts will have available an average of \$17,151 in revenues per pupil for the 2008-2009 school year. See Exhibit F. By way of comparison, assuming the I and J districts raise their tax levies for 2008-2009 by 4% (consistent with the local levy growth limitation of L. 2007, c. 62), they will spend an average of \$14,117 per pupil.

25. Additionally, the SFRA has adopted the Department's proposal for fiscal resources for at-risk, limited English proficient (LEP) and combination at-risk/LEP students as set forth in a Formula for Success. These fiscal resources significantly exceed the costed-out education resources that are known as the enhanced Professional Judgement Panel (PJP)- model. See Formula for Success at 38. With such fiscal resources built into the Adequacy Budget, there can be no question that the Abbott districts have significant resources with which to serve their at-risk population. See Exhibit M, Additional Resources Charts.

I hereby certify that the statements made by me are true. I am aware that if any of the foregoing statements are willfully false, I am subject to punishment.

Katherine Attwood
Katherine Attwood

Dated: March 17, 2008

EXHIBIT A

Total State Aid To Abbott Districts: FY 1997 to FY 2009

District	FY 1997 ¹	FY 1998 ²	FY 1999 ³	FY 2000 ⁴	FY 2001 ⁵	FY 2002 ⁶	FY 2003 ⁷	FY 2004 ⁸	FY 2005 ⁹	FY 2006 ¹⁰	FY 2007 ¹¹	FY 2008 ¹¹	FY 2009 ¹³
Asbury Park City	23,879,181	30,257,737	31,541,424	38,881,105	42,322,938	48,747,442	53,480,915	54,098,038	59,197,548	60,757,872	81,033,188	53,490,802	86,141,925
Bridgeton City	30,458,172	35,722,815	38,887,519	38,802,859	42,460,526	49,859,144	45,601,966	52,187,112	57,932,298	61,142,289	83,742,954	87,318,785	99,991,155
Burlington City	5,990,485	8,045,818	7,829,740	8,475,412	9,160,526	11,358,737	12,216,987	13,112,208	14,593,823	16,299,805	17,589,025	18,782,735	19,338,080
Camden City	171,833,505	187,480,175	194,115,755	201,873,233	220,531,154	230,405,850	239,405,650	226,143,588	250,241,835	254,582,028	288,546,398	288,979,351	302,332,897
City of Orange Twp	27,897,581	38,593,997	40,376,830	40,710,812	47,247,451	51,228,580	53,425,317	59,841,609	93,928,651	84,379,323	55,449,718	67,697,391	71,427,257
East Orange	89,174,998	102,718,041	105,107,650	111,591,442	125,457,988	139,897,009	142,389,423	154,444,394	169,309,882	172,784,409	174,102,240	191,561,793	197,928,154
Elizabeth City	115,078,728	147,950,532	155,839,108	167,933,609	183,977,528	215,304,325	213,157,218	237,115,393	257,110,772	273,095,971	286,117,062	302,140,644	315,594,582
Garfield City	9,367,584	18,339,812	18,471,953	22,009,215	24,228,418	27,175,927	33,513,503	34,800,410	35,818,983	39,890,440	44,360,432	40,160,644	53,125,199
GloUCESTER City	15,523,407	18,931,427	19,829,803	20,430,096	20,935,572	24,207,568	26,826,741	26,948,091	30,713,646	30,739,868	30,739,868	32,319,356	33,521,480
Harrison Town	7,408,615	10,912,734	10,346,155	11,102,893	12,008,893	12,802,002	15,702,877	17,896,972	18,324,272	18,713,039	20,089,724	20,875,603	23,934,829
Hoboken City	9,604,482	8,845,163	7,948,202	7,915,638	9,058,013	10,127,103	10,127,103	12,488,210	12,493,137	12,213,898	12,203,316	12,528,227	14,868,012
Irvington Township	67,706,884	75,341,758	73,288,642	74,619,818	78,934,415	83,782,893	100,483,681	100,803,966	111,223,438	116,587,804	119,638,624	125,923,648	132,444,338
Jersey City	199,821,710	281,742,652	268,748,393	283,991,898	308,517,435	359,947,180	371,838,246	395,747,213	434,984,498	447,028,059	446,129,395	457,738,700	472,871,653
Keansburg Boro	11,728,028	15,828,088	16,183,008	19,195,043	21,835,498	26,314,881	28,468,947	24,959,822	28,144,820	30,080,148	30,080,148	30,776,274	32,035,160
Long Branch City	18,483,099	25,237,948	28,772,848	28,596,101	32,003,547	37,852,283	41,288,160	43,024,419	45,167,535	47,384,408	48,908,939	47,150,379	48,430,991
Millville City	35,365,418	43,043,137	44,568,584	46,091,483	48,837,816	56,929,895	59,898,953	57,680,214	59,381,975	68,612,969	69,651,665	74,507,126	78,943,445
Neptune Twp	15,158,978	15,092,308	15,528,895	19,141,193	19,493,754	25,387,259	30,527,182	31,186,805	34,138,780	36,898,632	37,378,138	37,349,478	39,913,308
New Brunswick City	22,897,074	30,459,188	31,295,778	41,181,780	52,825,852	68,843,363	84,178,151	75,734,485	95,219,891	98,147,479	97,698,826	103,617,974	118,207,672
Newark City	387,045,217	375,010,045	378,905,768	450,295,314	485,038,081	562,491,533	614,218,448	654,317,827	728,622,393	748,516,047	745,942,289	757,088,292	788,249,776
Passaic City	77,353,781	94,290,968	99,548,573	109,816,404	124,078,975	137,832,702	195,669,767	154,213,957	167,750,820	173,505,639	178,036,207	190,850,959	199,652,071
Paterson City	171,231,747	218,147,871	222,578,895	235,578,914	252,441,042	291,025,853	318,145,953	343,959,036	379,615,510	408,507,991	409,539,870	424,993,378	437,584,827
Pemberton Twp	44,950,904	53,493,476	53,801,410	55,761,786	58,849,688	66,304,454	68,744,922	71,284,331	79,028,141	82,007,894	85,099,780	87,434,950	89,438,039
Perth Amboy City	50,988,151	67,184,822	72,128,618	78,875,105	83,282,829	92,745,933	99,389,743	101,152,110	102,923,524	109,690,303	118,538,282	121,979,768	135,484,978
Phillipsburg Town	16,320,850	21,178,781	20,982,997	25,051,770	28,551,575	30,578,327	30,998,575	30,113,469	38,050,310	39,072,468	40,587,750	41,370,935	42,528,496
Plainfield City	45,145,520	45,394,779	49,825,003	53,933,102	70,193,888	85,881,148	92,597,108	98,210,030	98,100,522	108,177,903	107,372,917	110,609,864	113,816,821
Plainsville City	21,744,884	31,889,858	35,732,843	40,437,979	47,690,981	45,004,477	47,828,484	59,324,993	61,078,689	69,718,939	70,048,928	72,187,576	74,507,672
Salem City	7,254,897	8,193,295	8,891,358	9,434,794	9,950,290	10,289,517	10,493,726	10,597,395	13,982,201	18,093,385	16,045,818	17,462,092	18,074,176
Trenton City	102,293,993	120,689,335	123,915,872	146,543,499	170,582,048	194,388,406	194,763,930	209,924,430	217,987,490	239,028,398	232,889,984	241,410,477	251,602,248
Union City	63,338,965	82,172,872	87,024,796	99,291,730	99,102,805	110,978,843	113,789,843	127,395,835	131,684,375	133,408,195	137,433,442	143,053,552	166,394,744
Vineland City	83,071,258	80,822,017	93,186,509	95,904,818	97,177,262	107,787,374	108,689,303	117,431,303	127,850,293	133,995,739	142,708,898	148,593,134	153,580,133
West New York Town	37,502,172	51,482,282	50,717,904	57,308,280	55,568,100	59,898,884	68,712,347	72,839,619	78,844,889	84,275,691	84,928,529	87,372,257	89,908,983
Total	1,984,391,112	2,329,973,127	2,389,904,045	2,819,368,360	2,878,612,837	3,293,918,693	3,454,888,749	3,690,842,819	4,013,959,439	4,187,923,147	4,263,525,521	4,437,585,956	4,648,716,739

¹ Included: Foundation Aid; Transportation Aid; Aid for At-Risk Pupils; Bilingual Education Aid; County Vocational Program Aid; and Transition Aid. Debt service aid is not included.

² Included: Abbott v. Burke Parity Remedy Aid; Core Curriculum Content Standards Aid; Supplemental Core Curriculum Content Standards Aid; Transportation Aid; Special Education Aid; Early Childhood Program Aid; Demonstrably Effective Program Aid; Stabilization Aid; Academic Achievement Award Aid; Additional Supplemental Stabilization Aid and School Tax Reduction Aid; and other aids such as Bilingual, County Vocational, Distance Learning Network, Aid, Adult and Post-Graduate, Full-Time Post-Vocational and Instructional Supplemental Aid. Debt service is not included.

³ Included: Abbott v. Burke Parity Remedy Aid; Core Curriculum Content Standards Aid; Supplemental Core Curriculum Content Standards Aid; Transportation Aid; Special Education Aid; Early Childhood Program Aid; Demonstrably Effective Program Aid; Stabilization Aid; Academic Achievement Award Aid; Additional Supplemental Stabilization Aid and School Tax Reduction Aid; and other aids such as Bilingual, County Vocational, Distance Learning Network, Aid, Adult and Post-Graduate, Full-Time Post-Vocational and Instructional Supplemental Aid. Debt service is not included.

⁴ Included: Abbott v. Burke Parity Remedy Aid; Core Curriculum Content Standards Aid; Supplemental Core Curriculum Content Standards Aid; Transportation Aid; Special Education Aid; Early Childhood Program Aid; Demonstrably Effective Program Aid; Stabilization Aid; Academic Achievement Award Aid; Additional Supplemental Stabilization Aid and School Tax Reduction Aid; and other aids such as Bilingual, County Vocational, Distance Learning Network, Aid, Adult and Post-Graduate, Full-Time Post-Vocational and Instructional Supplemental Aid. Debt service is not included.

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¹⁰ Included: Abbott v. Burke Parity Remedy Aid; Core Curriculum Content Standards Aid; Supplemental Core Curriculum Content Standards Aid; Transportation Aid; Special Education Aid; Early Childhood Program Aid; Demonstrably Effective Program Aid; Stabilization Aid; Academic Achievement Award Aid; Additional Supplemental Stabilization Aid and School Tax Reduction Aid; and other aids such as Bilingual, County Vocational, Distance Learning Network, Aid, Adult and Post-Graduate, Full-Time Post-Vocational and Instructional Supplemental Aid. Debt service is not included.

¹¹ Included: Education Opportunity Aid; Final Preschool Expansion Aid; Core Curriculum Content Standards Aid; Supplemental Core Curriculum Content Standards Aid; Transportation Aid; Special Education Aid; Early Childhood Program Aid; Stabilization Aid; Consolidated Aid; and other aids such as Bilingual, County Vocational, Adult and Post-Graduate, Full-Time Post-Vocational, Instructional Supplemental, Regionalization Incentive and School Choice Program Aid; Final Preschool Expansion Aid; Core Curriculum Content Standards Aid; Supplemental Core Curriculum Content Standards Aid; Transportation Aid; Special Education Aid; Early Childhood Program Aid; Stabilization Aid; Consolidated Aid; and other aids such as Bilingual, County Vocational, Adult and Post-Graduate, Full-Time Post-Vocational, Instructional Supplemental, Regionalization Incentive and School Choice Program Aid; Final Preschool Expansion Aid; Core Curriculum Content Standards Aid; Supplemental Core Curriculum Content Standards Aid; 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EXHIBIT B

Parity Aid: FY 1998 to FY 2008*

District	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Abury Park City	2,837,483	3,566,966	3,193,992	4,227,140	432,849	1,792,652	3,544,184	6,355,773	3,166,873	1,330,080	
Bridgeton City	4,855,934	3,663,770	4,425,730	6,631,599	6,347,967	8,102,857	11,722,128	13,821,436	19,317,530	19,536,164	22,443,737
Burlington City	1,326,854	1,047,930	630,981	431,314	630,143	1,286,695	2,127,477	3,198,598	3,741,710	5,171,764	4,985,280
Camden City	20,035,112	16,608,133	21,316,146	20,903,135	26,635,520	28,678,059	37,173,374	44,353,316	46,967,440	55,583,744	53,830,553
City Of Orange Twp	7,287,453	6,735,669	3,379,044	7,479,960	9,073,282	8,315,878	9,626,570	12,775,298	14,714,305	16,919,237	18,310,875
East Orange	9,280,899	13,190,477	10,317,813	13,993,950	13,585,649	19,870,360	25,057,394	26,662,852	26,470,056	26,055,325	26,911,560
Elizabeth City	19,004,720	23,442,450	23,665,050	32,173,295	31,560,047	42,066,675	52,555,242	59,478,804	63,488,714	75,736,870	83,182,190
Garfield City	4,851,329	3,836,475	3,211,494	3,055,435	5,565,399	8,128,675	10,900,781	13,141,255	14,336,980	17,243,166	18,510,598
Gloucester City	2,204,667	1,517,000	3,981,438	3,473,390	5,211,330	5,746,328	6,275,358	7,158,664	8,159,022	8,591,244	9,688,755
Harrison Town	890,952	1,108,930	1,481,781	2,508,500	3,662,796	4,832,987	5,958,866	6,584,166	6,136,463	7,406,112	7,558,972
Hoboken City	0	0	0	0	0	0	0	0	0	0	0
Inverton Township	2,382,107	7,179,920	7,929,743	10,043,913	11,007,588	15,420,983	19,392,020	22,050,792	19,657,922	22,348,024	23,479,440
Jersey City	26,758,812	31,352,546	33,782,825	48,259,750	54,958,868	71,671,845	86,131,890	95,006,898	103,795,692	108,368,923	110,789,315
Keansburg Boro	423,132	1,643,340	1,537,729	2,543,395	1,728,324	2,730,427	3,397,421	4,141,008	3,331,280	3,961,266	6,231,474
Long Branch City	658,361	1,671,486	678,590	3,676,119	2,916,663	3,311,557	3,839,669	5,330,925	4,581,694	2,427,563	2,523,411
Millville City	4,368,478	2,957,638	7,324,416	10,537,055	13,037,610	15,394,380	17,090,029	18,965,623	22,957,086	27,175,298	27,494,401
Neptune Twp	0	0	373,039	1,099,707	5,524,321	7,120,499	7,208,850	8,844,192	8,411,936	9,921,364	11,166,756
New Brunswick City	0	874,800	0	1,785,463	277,218	6,566,388	14,080,898	20,517,852	24,560,084	29,534,560	29,873,652
Newark City	18,966,894	26,984,157	29,274,906	48,126,700	56,982,142	73,366,572	107,475,420	123,244,240	147,734,907	158,001,233	168,918,579
Passaic City	8,006,563	11,154,582	11,854,015	17,065,305	17,906,204	25,275,030	33,417,058	39,935,123	43,542,236	50,121,110	55,721,512
Paterson City	27,304,119	25,104,688	27,957,958	34,669,150	36,326,143	56,607,582	73,818,919	86,727,454	86,087,375	93,792,118	101,885,068
Pemberton Twp	5,011,461	4,202,176	5,396,926	5,289,920	9,093,301	10,564,301	12,800,258	13,226,153	13,468,169	13,657,907	11,637,956
Perth Amboy City	10,987,394	10,829,779	9,569,040	14,377,257	11,564,555	15,267,038	19,386,538	23,455,601	27,106,299	32,079,957	35,124,105
Phillipsburg Town	2,656,803	2,299,613	2,559,304	4,404,400	6,235,020	6,620,133	8,821,246	9,226,004	10,447,313	12,477,329	12,592,481
Plainfield City	0	3,109,889	3,109,889	7,158,656	11,951,797	16,813,666	19,946,743	22,944,645	23,493,738	26,011,454	27,657,669
Pleasantville City	3,798,350	3,654,356	3,966,788	4,401,359	3,154,345	5,370,761	7,802,250	9,369,234	8,631,226	11,129,796	15,291,938
Salem City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Trenton City	9,725,141	15,350,518	16,181,945	21,901,797	20,058,168	19,782,445	28,688,835	36,846,628	34,414,976	39,643,044	43,336,715
Union City	7,793,632	9,432,346	9,802,654	15,093,005	13,404,027	15,652,122	24,239,332	28,846,290	30,435,532	33,102,033	35,386,016
Vineland City	9,354,057	11,277,561	13,471,913	18,033,768	18,427,409	21,699,172	27,119,500	32,538,537	36,075,940	40,749,801	44,364,525
West New York Town	5,438,152	2,716,365	8,487,529	7,749,017	9,911,160	14,272,640	18,114,401	20,728,692	21,629,225	25,088,415	26,443,924
Total	216,210,099	243,515,661	269,234,478	371,026,411	404,169,846	532,538,517	697,716,651	818,794,387	877,166,162	977,309,660	1,039,796,422

* All amounts are based on actual I&J districts' spending and actual enrollments.

EXHIBIT C

Supplemental Funding: FY 2000 to FY 2008*

District	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Asbury Park City	3,964,000	6,960,245	8,999,600	9,215,314	11,167,896	12,626,378	17,450,801	18,705,623	21,466,726
Bridgeton City	0	0	0	0	0	2,852,878	3,595,460	2,320,017	1,967,658
Burlington City	0	0	2,007,867	2,007,873	1,655,721	2,007,660	3,008,304	2,795,944	3,866,164
Camden City	609,500	20,584,882	16,551,128	30,926,304	6,389,768	24,210,093	27,056,599	30,140,295	50,849,107
City Of Orange Twp	0	0	3,122,089	315,182	6,891,607	6,891,607	5,755,117	3,550,185	3,865,120
East Orange	0	4,999,392	10,278,846	10,460,062	19,653,743	32,866,773	36,857,014	37,610,920	53,264,685
Elizabeth City	0	0	17,348,990	0	7,284,225	20,356,052	29,174,239	26,387,274	29,455,350
Garfield City	0	0	0	2,509,952	735,548	0	1,616,313	856,811	1,102,138
Gloucester City	0	1,252,601	3,159,278	3,947,160	5,654,488	8,536,736	7,536,378	7,164,156	7,491,364
Harrison Town	0	0	0	0	0	0	447,703	191,131	999,221
Hoboken City	0	0	28,260	0	0	0	0	0	0
Irvington Township	0	1,488,617	0	610,647	0	7,760,700	17,442,699	15,090,490	19,566,665
Jersey City	0	10,695,507	49,966,854	34,545,499	37,049,889	77,412,166	78,575,195	72,062,151	78,521,224
Keansburg Boro	1,088,703	2,514,971	5,831,099	5,079,355	3,546,946	6,988,557	8,733,613	8,103,627	6,529,545
Long Branch City	710,000	1,210,861	6,665,671	8,528,948	9,233,799	9,885,629	12,049,824	13,215,005	13,154,246
Millville City	0	0	4,487,518	2,503,325	8,845,867	4,854,404	4,854,404	1,731,066	5,275,431
Neptune Twp	0	0	1,596,884	5,151,498	5,756,684	7,074,297	12,266,425	9,234,503	7,866,859
New Brunswick City	4,997,101	8,518,868	17,235,845	21,223,794	4,404,293	17,449,836	17,498,790	11,060,594	15,223,401
Newark City	53,599,972	67,208,904	105,000,000	114,517,094	112,168,801	171,704,747	158,774,175	146,156,356	153,773,017
Passaic City	3,164,198	6,259,622	13,472,824	3,939,050	4,241,853	11,260,451	12,872,498	8,818,967	15,292,314
Paterson City	0	0	18,426,615	8,759,747	17,554,873	40,302,812	67,175,461	59,470,718	62,403,247
Pemberton Twp	0	1,197,678	8,796,815	9,324,798	9,461,094	16,505,947	18,955,426	21,866,338	25,463,448
Perth Amboy City	0	0	0	0	0	0	-33,188	1,819,775	1,202,532
Phillipsburg Town	2,812,393	4,901,303	5,359,712	4,052,179	1,526,824	8,835,203	8,674,708	7,531,175	8,256,065
Plainfield City	0	5,269,585	9,431,599	6,355,292	7,040,392	5,934,982	13,627,048	11,109,332	12,268,786
Pleasantville City	0	3,844,668	953,967	1,822,127	12,311,078	12,500,770	19,214,005	16,715,435	14,410,445
Salem City	0	0	0	0	0	0	1,715,845	1,128,545	2,569,915
Trenton City	10,775,143	21,846,921	26,770,702	27,966,123	24,274,542	23,637,409	37,691,326	33,965,179	36,851,336
Union City	0	0	0	0	0	0	-39,386	0	1,023,748
Vineland City	0	8,193,331	12,792,616	4,811,204	8,091,265	13,091,188	15,566,476	18,226,045	18,815,363
West New York Town	0	0	63,000	0	0	3,323,983	6,548,105	3,230,915	3,558,741
Total	81,921,010	176,947,976	348,619,569	318,572,436	309,203,692	553,058,720	644,664,377	590,078,572	679,412,861

* All amounts listed represent the difference between Education Opportunity Aid and Adjusted Parity Aid.

EXHIBIT D

Preschool Expansion Aid *

District	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Asbury Park City	3,159,862	3,183,618	2,123,495	2,058,294	2,905,584	3,886,109
Bridgeton City	0	2,489,029	4,190,648	4,161,963	4,819,437	5,587,074
Burlington City	205,553	752,114	629,016	788,242	842,768	1,172,742
Camden City	2,871,370	6,553,624	5,803,377	4,962,938	4,947,305	6,212,632
City Of Orange Twp	2,508,965	2,998,658	2,881,662	2,927,817	4,002,212	4,493,302
East Orange	2,055,575	3,256,690	3,413,621	3,092,700	4,061,359	4,743,382
Elizabeth City	4,781,654	5,789,154	10,864,771	14,023,873	17,581,773	23,091,959
Garfield City	1,248,530	1,845,252	1,166,048	2,426,467	2,905,294	3,236,016
Gloucester City	0	0	0	0	23,243	0
Harrison Town	1,589,359	1,908,513	2,579,065	2,967,802	3,331,440	3,146,569
Hoboken City	811,511	2,170,933	2,768,819	2,489,548	2,710,080	2,750,194
Ivington Township	8,753,154	7,261,147	8,297,256	8,342,493	9,083,320	8,705,024
Jersey City	10,482,036	11,059,723	14,525,975	16,617,710	17,655,862	20,061,242
Keansburg Boro	0	0	0	0	0	0
Long Branch City	1,428,028	917,176	1,633,986	2,435,893	2,849,270	3,115,767
Millville City	0	1,365,576	2,405,560	2,636,854	2,780,876	3,572,671
Neptune Twp	0	0	0	0	0	0
New Brunswick City	4,982,068	4,847,333	7,636,856	7,476,187	7,489,236	8,574,393
Newark City	26,020,909	34,503,188	42,364,235	49,697,794	49,475,523	51,917,140
Passaic City	1,304,807	9,142,371	11,254,641	11,790,500	13,797,725	14,543,425
Paterson City	15,896,166	15,561,306	17,201,445	19,661,356	20,893,235	25,211,362
Pemberton Twp	1,119,189	1,632,967	1,814,180	2,102,238	2,283,674	2,651,325
Perth Amboy City	0	3,302,546	2,354,243	5,503,512	7,542,870	8,340,779
Phillipsburg Town	1,027,217	963,771	1,200,954	1,162,298	1,261,097	1,734,141
Plainfield City	4,642,917	4,688,825	6,373,914	6,210,136	7,404,850	8,036,498
Pleasantville City	353,433	893,058	1,679,310	1,344,253	1,856,644	2,818,088
Salem City**	N/A	N/A	N/A	0	88,467	33,366
Trenton City	8,566,780	8,964,764	11,717,882	14,353,525	13,696,190	15,148,675
Union City	1,149,931	5,888,800	7,069,822	7,274,787	8,599,146	10,689,650
Vineland City	3,631,680	4,312,837	5,185,140	4,985,925	6,697,424	8,259,068
West New York Town	4,539,801	4,162,572	5,168,169	6,473,316	6,983,154	7,745,547
Total	113,130,495	150,396,545	184,304,089	208,168,421	228,569,058	259,578,140

** These numbers reflect final payments with the exception of 2008

*** Due to the recent designation of Salem City as an Abbott district, the 2004-2005 school year is considered the "base year" for the district for purposes of calculating PSEA.

EXHIBIT E

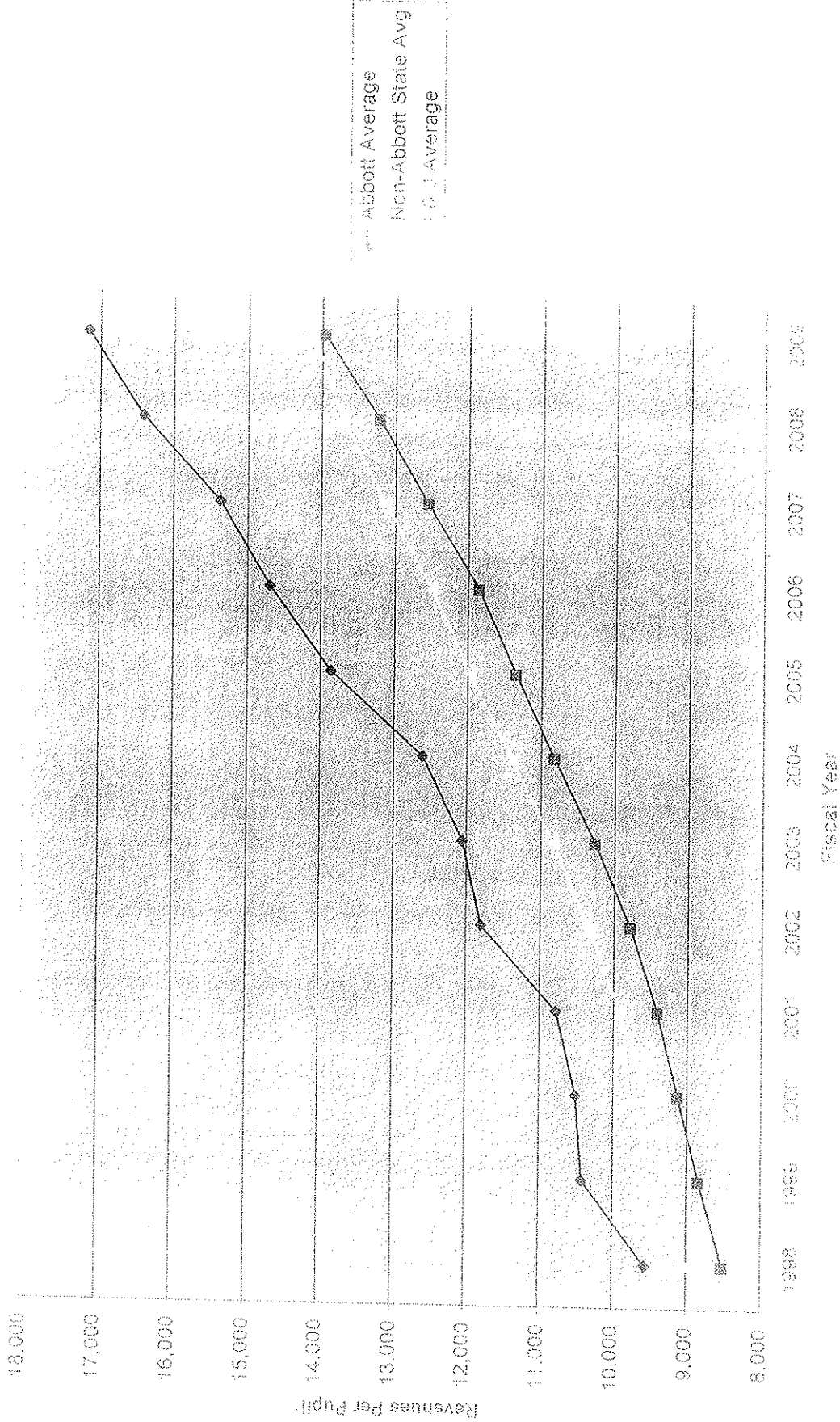
Federal Funding for Title I through the Improving America's Schools Act (1994) and No Child Left Behind (2001)

	Total Title I funding by District*												
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007			
Asbury Park City	1,474,993	1,455,564	1,642,230	1,720,420	1,786,282	2,830,884	3,491,236	3,844,436	2,537,702	3,292,133			
Bridgeton City	1,575,069	1,648,588	1,388,888	1,908,204	2,609,973	3,311,715	3,561,604	2,763,751	3,427,275	2,104,092			
Burlington City	209,792	257,040	271,894	434,379	388,535	393,395	451,444	408,248	460,271	442,407			
Camden City	9,057,628	9,615,359	10,684,325	11,490,885	13,288,368	14,780,907	16,212,929	14,668,672	16,393,098	13,306,471			
East Orange	3,741,437	4,163,970	3,541,835	4,154,447	3,787,145	4,470,214	4,806,954	4,559,774	5,688,825	4,942,718			
Elizabeth City	5,138,313	5,281,801	4,975,403	4,824,740	6,945,664	8,991,813	8,410,317	8,543,131	8,955,968	9,119,751			
Garfield City	736,140	934,036	764,432	964,756	878,957	869,976	852,137	715,391	741,255	724,402			
Gloucester City	484,021	469,933	478,960	440,600	620,883	800,240	920,056	721,590	729,304	676,579			
Harrison Town	245,642	227,786	349,120	202,949	575,281	544,831	898,935	849,736	620,051	774,360			
Hoboken City	1,871,143	1,789,409	1,664,544	1,888,058	1,769,117	2,029,172	1,909,064	1,748,702	1,963,190	1,910,968			
Irvington Township	1,771,785	1,620,982	3,752,421	2,542,618	3,293,734	2,858,841	2,220,575	2,150,969	2,952,642	2,851,384			
Jersey City	11,405,330	11,800,702	11,345,221	12,396,082	13,341,374	15,856,305	16,665,806	16,429,360	18,484,998	18,140,771			
Keansburg Boro	453,771	497,811	608,807	593,659	885,563	964,383	1,005,365	1,028,501	1,198,755	1,050,545			
Long Branch City	1,284,590	1,599,400	1,457,817	1,581,373	1,738,001	2,295,082	2,566,001	2,184,647	2,112,602	1,674,379			
Millville City	654,600	704,661	694,185	712,848	877,245	963,714	1,340,390	1,519,843	1,574,177	1,631,186			
Neptune Twp	746,026	855,132	742,119	857,214	817,412	790,030	1,055,347	1,035,610	1,017,004	969,334			
New Brunswick City	1,421,354	1,605,131	2,110,520	1,640,472	1,943,006	2,457,325	2,293,515	2,694,803	2,023,499	2,402,574			
Newark City	23,089,001	22,763,701	22,706,448	22,369,715	9,913,812	31,186,428	27,766,409	32,686,915	34,564,999	34,645,960			
City Of Orange Twp	1,591,844	1,819,097	1,404,555	2,077,778	1,786,198	1,963,971	1,857,668	2,124,858	1,956,070	1,834,227			
Passaic City	3,076,225	3,910,142	3,306,562	3,442,091	3,570,437	4,766,082	7,783,491	5,287,740	5,403,188	5,441,439			
Paterson City	8,023,135	8,401,447	8,617,849	9,846,850	9,985,312	13,565,457	13,157,740	13,541,644	14,047,890	15,896,773			
Pemberton Twp	687,079	706,957	714,646	760,234	1,156,731	1,462,739	1,180,866	1,199,135	1,156,890	1,061,711			
Perth Amboy City	2,238,138	2,199,665	2,741,646	3,129,743	2,480,750	3,757,472	3,678,877	4,523,414	4,441,072	4,190,001			
Phillipsburg Town	394,276	409,966	488,109	621,550	957,863	1,050,864	921,888	1,136,758	1,172,310	1,146,395			
Plainfield City	1,345,283	1,933,646	1,267,699	1,825,264	1,770,239	2,386,170	2,535,767	2,789,306	3,504,486	4,065,183			
Pleasantville City	706,634	736,139	872,579	1,468,017	1,884,159	1,767,797	1,738,050	1,503,585	2,629,394	1,830,070			
Salem City	583,409	715,782	712,723	707,567	954,755	1,115,710	1,471,858	1,530,406	1,448,837	1,106,751			
Trenton City	4,726,162	3,550,291	4,919,759	4,223,606	5,307,053	6,422,338	6,828,333	6,726,639	7,148,979	6,000,000			
Union City	3,067,984	3,015,863	3,337,887	3,210,452	3,574,051	4,031,430	3,931,827	3,566,705	4,728,591	4,409,328			
Vineland City	1,496,647	1,895,313	1,710,130	1,787,878	2,117,660	2,204,905	2,987,822	2,547,647	2,920,455	2,223,079			
West New York Town	1,593,286	1,588,427	1,664,481	1,686,315	1,732,124	2,155,805	2,059,801	2,223,253	2,676,676	2,688,195			
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007			
Total Title I	94,890,747	98,193,731	100,937,774	105,510,344	102,697,584	143,045,995	146,552,272	147,255,166	158,682,433	152,555,166			
Average Per Pupil	342	350	356	368	355	489	499	507	554	540			

* Title I is a school-level allocation based on school characteristics. The numbers are shown here aggregated at the district level.
 ** Title I revenues are divided by the district's resident enrollment less 0.5 of the half-day K enrollment

EXHIBIT F

Revenues Per Pupil Comparison



* Enrollment is the resident enrollment less 0.5 of the half-day Kindergarten enrollment; enrollments for FY 2009 are projected based on ASSA submissions as of Feb 16, 2008.

Summary of Revenues Per Pupil Comparison*

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007**	2008	2009
Abbott Average												
Revenue Per Pupil***	9,559	10,419	10,510	10,701	11,800	12,052	12,603	13,853	14,692	15,371	16,407	17,151
Levy Per Pupil	1,999	1,972	1,972	1,952	1,939	1,949	1,951	1,985	2,037	2,155	2,284	2,337
Rev Increase from 1998		9.0%	9.9%	12.8%	23.4%	26.1%	31.3%	44.9%	53.7%	60.8%	71.6%	79.4%
Levy Increase from 1998		-0.8%	-0.8%	-1.8%	-2.5%	-2.0%	-1.9%	0.2%	2.4%	8.6%	14.8%	17.5%
Annual Change in Avg Levy Per Pupil		-0.8%	0.0%	-1.0%	-0.7%	0.5%	0.1%	0.3%	2.6%	8.3%	5.5%	2.3%
Non-Abbott State Average												
Revenue Per Pupil***	6,524	6,642	6,127	6,401	6,774	10,266	10,813	11,345	11,847	12,545	13,209	13,956
Levy Per Pupil	6,446	6,632	6,809	7,031	7,371	7,813	8,343	8,813	9,323	9,954	10,426	10,819
Rev Increase from 1998		3.7%	7.1%	10.3%	14.7%	20.4%	26.9%	33.1%	39.0%	47.2%	55.0%	63.7%
Levy Increase from 1998		2.9%	5.6%	8.1%	14.3%	21.2%	29.4%	36.7%	44.5%	54.4%	61.7%	67.8%
Annual Change in Avg Levy Per Pupil		2.9%	2.7%	6.3%	4.8%	6.0%	6.6%	6.7%	5.8%	6.8%	4.7%	3.8%
I & J Average												
Revenue Per Pupil***	9,026	9,214	9,460	9,909	10,329	10,831	11,394	11,963	12,497	13,121	13,793	14,117
Levy Per Pupil	6,174	6,337	6,573	6,933	7,331	7,814	8,396	8,992	9,416	10,066	10,688	11,299
Rev Increase from 1998		2.1%	4.9%	9.8%	14.4%	20.0%	26.2%	32.5%	36.3%	45.4%	51.8%	56.5%
Levy Increase from 1998		2.0%	4.9%	9.3%	14.2%	20.1%	27.2%	33.2%	39.7%	47.6%	54.0%	58.3%
Annual Change in Avg Levy Per Pupil		2.0%	2.6%	4.2%	4.5%	5.2%	5.9%	6.8%	6.8%	5.7%	4.3%	2.7%

* Excludes county vocational districts, ESCs, CSSDs and non-operating districts. Enrollments for FY 2009 are projected based on OSSE submissions as of February 19th.

** 07-08 Revenues based on projected payments as of December 2007 updated for the 3/6/08 agreement on Camden's 2007-08 BEOW.

*** Revenue per pupil is the sum of the local levy and total aid (except transportation, preschool, & debt service) less transfer (less transfer to resident enrollment reduced by 1/2 of the half-day Kindergarten student count).

EXHIBIT G

**Fiscal Year 2008 Revenues Per Pupil
Highest Spending Districts (K-12 only)**

District	Revenues Per Pupil
Asbury Park City	23,308
Wildwood City	19,548
Pemberton Twp	19,480
Hoboken City	19,427
East Orange	18,740
Englewood City	18,465
Teaneck Twp	18,139
Ocean City	18,082
Morris School District	17,888
Newark City	17,535
Princeton Regional	17,501
Atlantic City	17,403
Camden City	17,235
Keansburg Boro	17,222
Gloucester City	17,202
West Orange Town	17,116
Trenton City	17,072
Irvington Township	16,987
Long Branch City	16,805
Pleasantville City	16,783
Paterson City	16,501
Burlington City	16,498
Phillipsburg Town	16,421
Salem City	16,407
New Brunswick City	16,309

EXHIBIT H

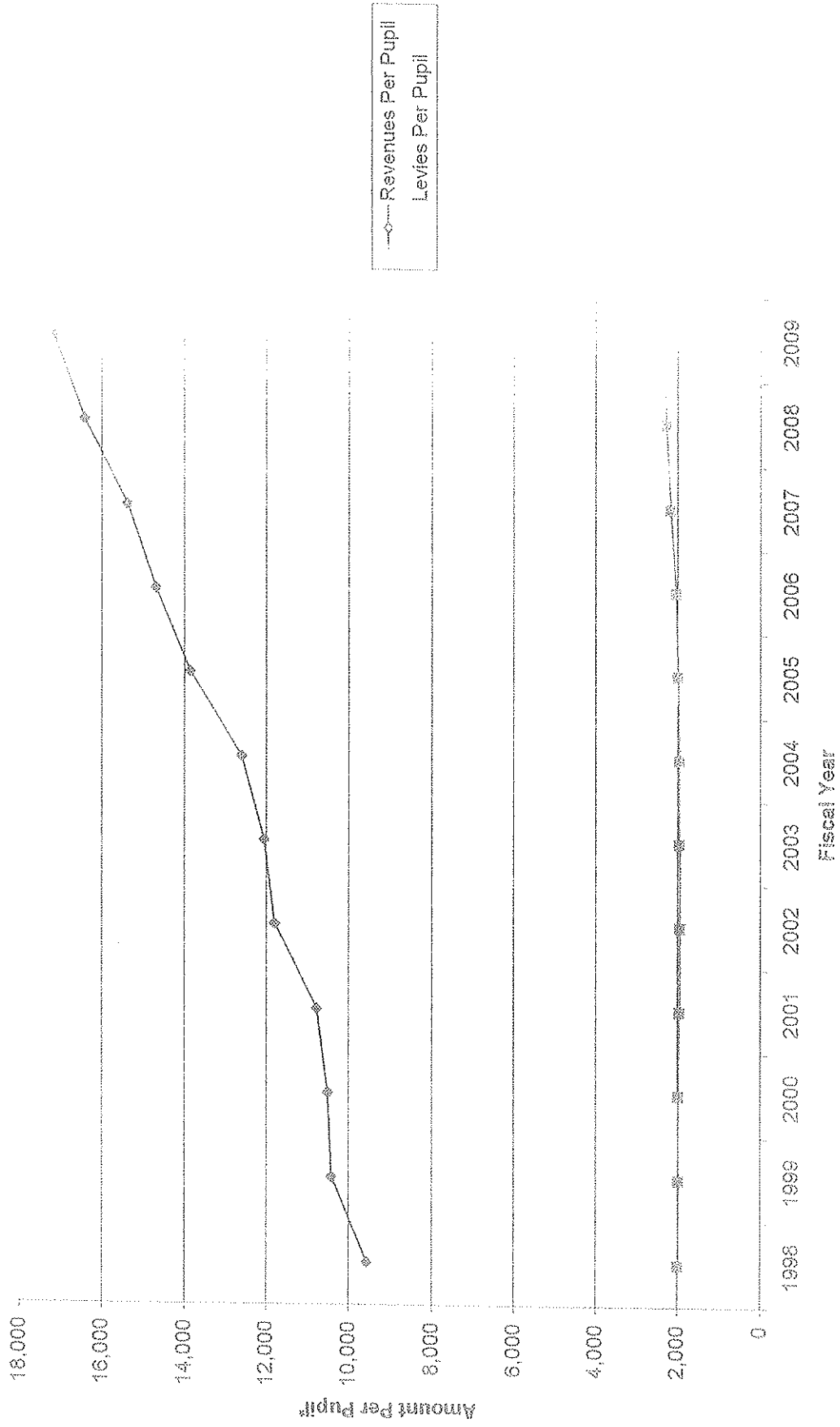
ABBOTT EQUALIZED SCHOOL TAX RATES: CALENDAR YEAR 2006

District	Equalized School Tax Rates	Percent Above/Below State Average
Asbury Park City	0.426	-54.00%
Bridgeton City	0.691	-25.50%
Burlington City	1.109	19.60%
Camden City	0.625	-32.60%
City of Orange Twp	0.543	-41.40%
East Orange City	0.696	-24.90%
Elizabeth City	0.448	-51.70%
Garfield City	0.802	-13.50%
Gloucester City	0.644	-30.50%
Harrison Town	0.692	-25.40%
Hoboken City	0.420	-54.70%
Irvington Town	0.718	-22.50%
Jersey City	0.421	-54.60%
Keansburg Borough	0.599	-35.40%
Long Branch City	0.601	-35.20%
Millville City	0.573	-38.20%
Neptune Twp	0.768	-17.20%
New Brunswick City	0.809	-12.70%
Newark City	0.558	-39.80%
Passaic City	0.434	-53.20%
Paterson City	0.505	-45.50%
Pemberton Twp	0.729	-21.40%
Perth Amboy City	0.523	-43.60%
Phillipsburg Town	0.630	-32.00%
Plainfield City	0.571	-38.40%
Pleasantville City	0.703	-24.20%
Salem City	1.196	29.00%
Trenton City	0.833	-10.10%
Union City	0.467	-49.60%
Vineland City	0.568	-38.70%
West New York Town	0.549	-40.80%
ABBOTT AVERAGE	0.552	-40.50%
STATE AVERAGE	0.927	

SOURCE: DEPARTMENT OF COMMUNITY AFFAIRS

EXHIBIT I

Abbott Districts Revenue vs. Levy



* Enrollment is the resident enrollment less 0.5 of the half-day Kindergarten enrollment; enrollments for FY 2009 are projected based on ASSA submissions as of Feb 19, 2008.

EXHIBIT J

2008-09 Budget Guidelines



**BUDGET
PLANNING**

Division of Finance

January 2008



2008-09 Update

- Budget Calendar
- Key Changes for FY08 School Budget Submission and Approval
 - Chapter 62 – Tax Levy Waiver Requests
 - Chapter 53 – User Friendly Budgets
 - Chapter 260 – “School Funding Reform Act of 2008” or SFRA
 - Chapter 63 – Executive County Sup Budget Approval
- Budget Software Download



2008-09 Budget Calendar

- February 15 - Preliminary Budget Submission to Support Waiver Requests
- March 6 – Final Budget Submission
- March 19 to March 27 – Public Hearings
- March 29 – Deadline to Submit Public Question to County Clerk
- April 12 – School Election

1. Tax Levy Waiver Requests

- New for 08-09 is ability for districts to submit a “tax levy cap waiver” to exceed the allowable tax levy growth for “extraordinary costs”
- Extraordinary cost” for a waiver is defined as:
 - *“Costs beyond customary and usual in the operation of a public school, beyond the control of the district, necessary to achieve T&E as determined by the Commissioner, and the expenditure was not included in the original budget of the prebudget year or increased by more than 4% of the amount included in the original budget of the prebudget year”*

Tax Levy Waiver Requests

- There are specific "extraordinary cost" waiver requests allowed in the law which include:
 - Increases in cost in excess of 4%;
 - Capital outlay increases in excess of 4%;
 - Significant recurring revenue in current year budget;
 - Increases in insurance (excluding health) in excess of 4%;
 - Increases in hazardous business in excess of 4%;
 - Increases in special ed costs over \$40k/pupil in excess of 4%;
 - Increases in tuition in excess of 4%;
 - Incremental increases in costs for opening a new school in the budget year; and
 - Not meeting the CCCS criteria for 18-19 and 19-20.

Tax Levy Waiver Requests

- Waivers are NOT automatic
- Executive County Superintendent will review and approve waivers as part of budget approval and may make budgetary reallocations up to the total amount of the waiver request
- Reallocations will include non-T&E items & areas for efficiency reductions
- Accounts approved for waivers restricted during the year
- Transfers out of restricted accounts during budget year require Executive County Superintendent approval
- Surplus amount of budget year for district may be used for waiver approval must be reserved to offset future waiver requests (in amount of waiver approved)

Software - Waiver Requests

- ☐ Software includes the complete calculation of the maximum permitted tax levy -- *no separate excel worksheets*
- ☐ “Tax Levy Cap Calculation”
- ☐ Software includes new SFRA calculations and data entry screens for *extraordinary cost waiver requests*
- ☐ Software also includes the required amount of state aid to offset the allowable levy increase (20 districts impacted)

SFRA Required Tax Levy Offset

Use of State Aid Increase if Over Adequacy

- Impacts 20 districts
- Districts Spending above adequacy and their local fair share must use the increase in state aid over 2.89% to offset levy increase
- District may still apply for waiver or use separate proposal to increase levy
- In sum, every district subject to provision will receive full increase in state aid and be able to grow budget by same 4% plus adjustments, waivers and separate proposals. In addition, these district can grow budgets by increase in aid up to 2.89%.

“Other” Waiver Requests

- Software also includes “Other Waiver Request” but department foresees very few, if any, circumstances of extraordinary costs that meet the definition and are not one of the aforementioned costs
 - Costs to fund contracts that exceed 4% would not be considered an extraordinary cost eligible for a waiver
 - Costs to maintain class size would not be considered an extraordinary cost as the automatic adjustment is available to address class size concerns

Waiver Submission Requirements

- Preliminary Budget and Supporting Documents due February 15, 2008 to the executive county supervisor
 - Includes completed waiver requests and additional documentation unique to request that will provide "clear and convincing" evidence that the district qualifies for the waiver(s) and that the amount of expenditure is reasonable
- Completed efficiency questionnaire, trend analysis and comparative analysis to the adequacy budget;
- Support of encumbered funds and available balances through the end of the fiscal year
- Latest Board Secretary Report



Waiver Submission Requirements

- Efficiency Standards Questionnaire and Trend Analysis worksheet
- Handout
- Word document/Excel Spreadsheet to be posted on web
- There is not an absolute amount of “no” answers that will disqualify a district from receiving a waiver
- Comparative Analysis of Resources and Costs to Adequacy Model
- Handout

Resource model posted on website as Appendix E to Funding Formula Report “All Children, All Communities”

□ **Executive County Superintendent Reallocations**

In considering waiver request, the Executive County Superintendent, in consultation with the Division of Finance, must review the entire budget for potential budgetary reallocations up to the total amount of the waiver request.

The executive County Superintendent will consider the following reallocations:

Reallocations from proposed deposits to reserves.

Reallocations from existing reserves specific to budgeted appropriations where sufficient balances exist;

WORKSHEET NEW APPRAISAL

Reallocations based on comparison of district per pupil spending to the median spending for indicators in the latest comparative spending guide for the districts applicable operating type and enrollment range, e.g.

- Administrative cost per pupil > state median cost per pupil
- Operation and maintenance cost per pupil > state median cost per pupil
- Ratio of students to administrators < state average

Reallocations based on review of trend analysis worksheet

Reallocations based on comparison of district resources and cost factors to the adequacy budget

WASH STATE SCIENCE APPROVAL

Reallocations for programs and services not required for T&E including, but not limited to, courtesy busing, adult education, summer enrichment programs (not remedial), and community programs (not offset by fees/tuition)

Reallocations if district does not meet following efficiency standards (review of efficiency standards questionnaire):

- Avg class size for regular education > 15 students per class
- Custodians =< one per 20,000 sq feet
- Transportation vehicle utilization > state average (+20%)
- Vacant positions budgeted at step one
- Use of teacher aids only for mandated/contractual positions
- Self-sufficient food service operation
- Overtime less than 10% of actual salaries of function

General Efficiency Practices for Waiver Approvals

- Executive County Superintendent may disapprove a waiver if not meeting “standard business practices” including but not limited to submission of a board secretary’s report that:
 - Is more than two months old
 - Not prepared consistent with GAAP
 - Reflects line-items with deficit balances or a fund deficit
 - Reflects unapproved or inappropriate line item account transfers
 - Does not balance to Treasurer’s Report
 - Indicates surplus at year end that exceeds estimate amount in budget submitted by more than waiver request

2. User Friendly Budgets

□ Chapter Law 53 requires:

Districts to post the “User-friendly” plain language budget forms on its internet site following public hearing and before election; and

Districts and department to post the “user-friendly” final budget forms following election and municipal review of defeated budgets

User Friendly Budgets

- Software will generate most of the user-friendly budget in HTML form following data entry on new SD5, SD21, and SD22 of requisite information
 - SD5 – Unusual Revenues and appropriations
 - SD21 – Shared service agreements
 - SD22 – Requisite tax levy rate disclosure
- User friendly budget also includes a condensed version of the recapitulation of balances and verbiage changes for certain funds and functions
- Requisite administrator contract and benefit information will be collected via a separate department issued excel worksheet

Local Family Budgets

Employee Contractual Info

- The Commissioner of Education shall require a school district to submit annually with the budget (either by Feb 15 or March 6), the following items as supporting documentation in regard to the superintendent of schools, the assistant superintendent of schools, the school business administrator and any employee with an annual salary that exceeds \$75,000 who is not a member of a bargaining unit:



3. “School Funding Reform Act of 2008” or SFRA

- New K-12 State Aid Categories
- Expansion of Preschool
- Estimated Tuition Calculation
- Minimum Tax Rate Calculation
- “Report on District Status Above or Below Adequacy”
- Changes in Extraordinary Aid

SFRA Aid Categories – K-12

- ☐ Increase of \$530 million in 08-09
- ☐ Consolidates 26 existing aid categories into:
 - Equalization Aid (wealth based)
 - Special Education Categorical Aid
 - Security Categorical Aid
 - Extraordinary Special Education Categorical Aid
 - Transportation Categorical Aid
 - Debt Service Aid
 - Miscellaneous aid, educational adequacy aid, (i.e. pensions)

SFRA - Expansion of Preschool

- Expand educational opportunities for all low-income children in NJ within six years
- Districts will be required to offer full-day preschool to:
 - All 3 & 4 year olds in districts with DFG "A" or "B", or DFG "CD" with an at-risk concentration of at least 40%
 - All at-risk 3 & 4 year olds
 - At-risk = eligible for free and/or reduced lunch
- 09-10 First Year of Implementation
 - Start Up Funds

In-district = \$11,506; Provider = \$12,934; Head Start = \$7,146 ²²

SFRA - Expansion of Preschool

□ 08-09 Planning year

All districts with at-risk children will be required to submit five year plan based on regulations issued by Commissioner

ECPA districts will continue to receive ECPA for preschool = 07-08 ECPA preschool/pupil * 2.89% * # of preschool kids

ELLi districts will continue to receive ELLI = ('08 ELLI

Abbot preschool aid = approved 08-09 preschool budgets

ECPA and ELLi districts will be approved as part of district budget approval (no separate 08-09 plan required)

SD#15 remained to preschool program aid

SFERA - Misc

Estimated Tuition Calculation

Five-year phase out of old on-roll revenues backed out of calculation (bilingual aid, educational opportunity aid and discretionary education opportunity aid)

Minimum Tax Rate Calculation

Lower of prior year levy or local fair share at adequacy

Districts eligible for "educational adequacy aid" (EAA) must raise levy 4% or 6% (if not municipally overburdened)

"Report on District Status Above or Below Adequacy"

Comparison of 08-09 adequacy budget to 08-09 equalization aid and₂₄ proposed tax levy



SFERA - Misc

Changes in Extraordinary Aid for 08-09

Reimbursement

Preloaded amount for extraordinary aid is the projected amount for 08-09 reimbursement (paid in July 09) based on 05-06 applications (paid in 06-07) @ 75% reimbursement over \$40,000 (in district) and over 55,000 (out of district placements)

District option to budget projected 08-09 extraordinary aid amounts

08-09 preloaded amount will be finalized with the application in January 2009

SFRA - Misc

- The extraordinary aid reimbursement for 07-08 which you are currently completing has not changed.
- Threshold \$40,000;
- Districts will be notified in March of 2008 and record revenue in 07-08 budget (paid in July 08).
- Amount downloaded in the software is the projected 08-09 reimbursement NOT the 07-08 reimbursement

SFRA - Misc

- In March 2009, final 08-09 extraordinary aid notices will be issued
- Note, the SFRA changed thresholds for 08-09 reimbursements (changes are not incorporated into projections):
 - \$40,000 for public in-district @ 95% reimbursement of instruction and support costs
 - \$40,000 for public separate placements (ESC etc.) @ 85% reimbursement of instruction and support costs
 - \$55,000 for private separate placements @ 85% reimbursement of tuition amount
- Districts capped at 10% or 20% state aid will receive any extraordinary aid increase over projected. If final extraordinary aid is less than projected, other aids will be increased to maintain 10% or 19% aid increase
- Districts capped at 2% will see adjustment aid changed (up or down)


4. Other Changes

- Separate Proposals (p.209)
 - 60% required approval
 - No appeal to municipality for restoration
 - Review of Shared Services Agreements
- Administrative limits still applicable (p. 124)
 - North = \$1,785, Central = \$1,663, South = \$1,658
 - SD 14a calculates maximum
 - SD 14b approval request form to exceed Feb 1 PPC for specific items



Other (cont.)

- Districts Required to Complete School Based Budgets
 - School based budget submission still required
 - Position control roster submission still required
- Executive County Superintendent Review of Budgets
 - Excess non-instructional expenses (line item reallocations/reductions possible)
 - Promotion of cooperative purchasing
 - Maximization of shared services



SOFTWARE DOWNLOAD

- Software and guidelines available at www.co.santaclarita.ca.gov/assessor
- All functions available except for edits and edit related functions (edits will be issued next week)
- Notification will be issued through county office when updates are available
- State aid from 12/12 printouts preloaded
 - Projected extraordinary aid is included (optional budgeting)
 - Choice aid, debt service aid, preschool aid not included
 - Any adjustments to ASSA or other data changes not included

???. Questions ???

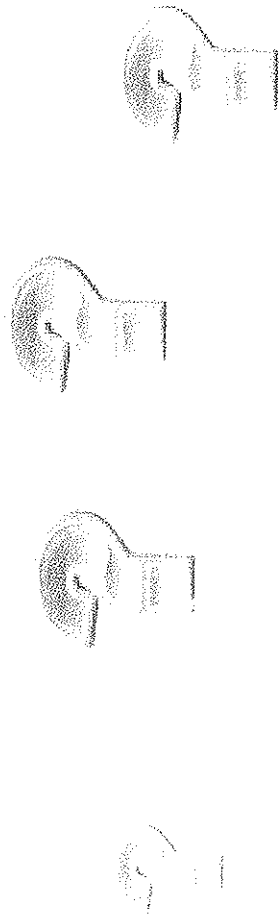


EXHIBIT K

School Funding Reform Act - 2008-2009
Percent Aid and Enrollment
Abbott and Non-Abbott Districts

District	PreK - 12			
	Aid		Enrollment	
	\$	%	#	%
Abbott	4,646,718,739	55%	317,254.5	23%
Non-Abbott	3,782,612,318	45%	1,090,921	77%
Total	8,429,331,057	100%	1,408,175.5	100%

School Funding Reform Act - 2008-2009
 Percent Aid and Enrollment
 Abbott and Non-Abbott Districts

District	K-12				Preschool			
	Aid		Enrollment		Aid		Enrollment	
	\$	%	#	%	\$	%	#	%
Abbott	4,116,885,285	52%	274,908.5	20%	529,833,454	93%	42,346	85%
Non-Abbott	3,742,364,391	48%	1,083,421	80%	40,247,927	7%	7,500	15%
Total	7,859,249,676	100%	1,358,329.5	100%	570,081,381	100%	49,846	100%

EXHIBIT L

SCHOOL STATE AID COMPARISON OF 2007-08 WITH 2008-09

DISTRICT	STATE AID 2007-08 *	EQUALIZED AID	EDUCATION ADEQUACY AID	CHOICE AID	TRANS- PORTATION		SPECIAL EDUCATION		ADJUSTMENT		ADULT EDUCATION		PRESCHOOL EDUCATION		EXTRA- ORDINARY		TOTAL STATE AID 2008-09	AID DIFF	% DIFF
					AID	AID	CAT. AID	AID	AID	AID	AID	AID	AID	AID	AID	AID			
Asbury Park City	63,490,802	29,374,441	0	0	390,892	1,362,715	902,988	25,601,780	95,976	8,328,343	84,790	66,141,925	2,651,123	4.2					
Bridgeton City	67,316,785	56,377,199	142,000	0	522,558	2,088,308	1,571,013	2,963,041	138,384	9,051,733	0	69,891,195	2,574,410	3.8					
Burlington City	18,782,735	12,751,768	0	0	211,653	777,157	350,169	2,963,041	0	2,357,535	26,757	19,338,080	555,345	3.0					
Camden City	286,979,351	213,524,719	0	0	3,815,950	7,782,101	5,679,623	48,197,568	189,720	23,151,488	287,728	302,628,897	15,649,546	5.5					
City of Orange Twp	67,667,381	57,354,158	654,000	0	384,147	2,570,743	1,688,315	0	0	8,353,554	432,340	71,427,257	3,759,876	5.6					
East Orange City	191,561,763	129,494,370	0	0	1,030,693	5,556,769	3,747,489	39,727,733	0	17,147,573	761,527	197,526,154	5,964,391	3.1					
Elizabeth City	302,140,644	236,401,748	4,019,000	0	1,783,256	10,697,669	7,256,263	8,960,439	0	44,825,158	1,151,029	315,094,562	12,953,918	4.3					
Garfield City	44,350,432	42,348,679	0	0	527,706	2,401,677	1,325,291	0	0	6,351,083	170,763	53,125,199	8,764,767	19.8					
Gloucester City	32,319,355	19,425,801	0	0	163,153	947,830	532,352	9,349,125	118,854	2,970,480	43,885	33,551,480	1,232,125	3.8					
Harrison Town	20,875,803	17,409,260	0	0	124,687	963,891	638,274	0	0	4,675,376	23,341	23,834,829	2,959,026	14.2					
Hoboken City	12,528,227	0	0	79,450	184,901	1,191,276	768,105	6,591,009	0	5,803,259	68,012	14,686,012	2,157,785	17.2					
Inverton Town	125,923,649	85,154,280	0	0	1,492,319	4,044,829	2,596,617	19,656,239	727,632	17,922,771	649,589	132,444,336	6,520,687	5.2					
Jersey City	457,728,700	277,591,645	0	0	1,890,998	16,365,592	10,706,270	111,159,233	0	54,452,436	785,679	472,971,853	15,243,153	3.3					
Keansburg Boro	30,776,274	20,783,076	0	0	235,238	961,741	612,704	6,139,663	0	3,157,150	125,608	32,035,180	1,258,906	4.1					
Long Branch City	47,150,379	25,934,075	0	0	612,844	2,212,037	1,372,387	10,463,465	37,944	7,687,704	110,435	48,440,891	1,280,512	2.7					
Millville City	74,507,128	46,337,466	0	0	1,256,995	2,473,220	1,375,552	14,493,370	0	8,847,291	159,531	76,943,445	2,436,317	3.3					
Neptune Twp	37,349,476	22,814,978	0	0	1,290,643	2,183,274	1,008,976	5,334,919	50,220	5,866,059	364,239	38,913,308	1,583,832	4.2					
New Brunswick City	103,617,974	92,125,814	0	0	979,437	3,947,121	2,814,528	0	397,296	15,542,627	400,849	116,207,672	12,569,698	12.2					
Newark City	767,086,292	571,889,796	0	0	4,969,042	24,894,683	15,741,827	67,565,999	214,272	80,926,689	2,027,468	788,249,776	21,161,484	2.8					
Passaic City	190,890,956	157,674,885	3,343,000	0	1,836,230	6,189,479	4,784,334	1,124,803	0	24,073,683	625,657	199,652,071	8,761,115	4.6					
Paterson City	424,983,376	317,511,140	0	0	2,886,325	13,122,932	9,616,794	45,969,202	1,155,060	45,994,485	1,328,889	437,584,827	12,601,451	3.0					
Pemberton Twp	67,494,590	40,701,346	0	0	1,809,476	2,277,609	1,076,177	37,294,212	0	6,164,851	112,368	89,438,039	2,003,449	2.3					
Perth Amboy City	121,979,786	107,628,773	0	0	1,350,655	4,728,831	3,135,297	0	126,108	18,240,729	254,583	135,464,976	13,485,190	11.1					
Phillipsburg City	41,370,836	25,156,801	0	0	146,209	1,331,160	667,369	10,559,986	0	4,635,859	29,102	42,528,496	1,157,660	2.8					
Plainfield City	110,809,954	81,247,156	0	0	1,003,813	3,924,732	2,558,505	10,118,882	0	14,924,426	141,305	113,918,821	3,108,867	2.8					
Pleasantville City	70,049,826	43,458,227	0	0	386,312	1,889,421	1,202,240	18,060,334	0	7,186,944	2,098	72,187,576	2,137,750	3.1					
Salem City	17,482,092	13,732,280	0	35,504	123,604	550,172	390,029	1,748,194	0	1,473,635	21,348	18,074,776	592,684	3.4					
Trenton City	241,410,477	171,046,401	0	0	4,652,812	7,263,400	4,385,087	34,166,162	136,152	29,503,222	449,010	251,602,246	10,191,769	4.2					
Union City	143,053,552	136,055,287	0	0	700,144	5,366,340	4,429,677	0	251,100	20,107,404	454,792	169,334,744	26,281,192	18.4					
Vineland City	148,583,134	83,771,991	0	0	3,119,007	4,560,116	2,707,228	42,275,058	80,352	16,494,817	571,564	153,580,133	4,996,999	3.4					
West New York Town	87,372,257	68,659,252	0	0	295,242	3,351,989	2,061,283	1,776,927	0	13,613,090	152,200	89,909,983	2,537,726	2.9					
	4,437,585,986	3,207,736,844	8,165,000	114,954	40,218,941	147,988,814	97,704,763	599,417,413	3,719,070	529,833,454	11,816,486	4,846,718,739	209,132,753	4.7					

* Included: Education Opportunity Aid; Initial Preschool Expansion Aid; Core Curriculum Content Standards Aid; Supplemental Core Curriculum Content Standards Aid; Transportation Aid; Special Education Aid; Early Childhood Program Aid; Demonstrably Effective Program Aid; Stabilization Aid; Consolidated Aid; and other aids such as Bilingual, County Vocational, Adult and Post-Graduate, Full-Time Post Vocational, Instructional Supplemental, Regionalization Incentive and School Choice. Debt service is not included.

EXHIBIT M

EXHIBIT N

Additional Resources for At-Risk Students*										Enhanced PJP Resources**			SFRA Resources***			SFRA Resources above Enhanced PJP
District	At-Risk Percent	At-Risk Weight	Elem	Middle	High	Total	Elem	Middle	High	Total	Elem	Middle	High	Total	Total Cost	
Asbury Park City	69.9%	0.57	3,812,706	1,866,405	2,212,257	7,891,368	4,724,440	2,084,894	2,741,275	9,530,609	4,724,440	2,084,894	2,741,275	9,530,609	\$1,839,240	
Bridgeton City	81.7%	0.57	6,475,830	3,182,016	4,767,258	14,405,104	8,024,398	3,918,150	5,907,255	17,849,803	8,024,398	3,918,150	5,907,255	17,849,803	\$3,444,699	
Burlington City	42.1%	0.52514	1,958,193	581,626	1,007,460	2,947,279	1,550,525	663,990	1,150,125	3,364,640	1,550,525	663,990	1,150,125	3,364,640	\$417,360	
Camden City	78.7%	0.57	27,545,579	12,994,270	12,536,124	53,075,973	34,132,566	16,101,595	15,533,892	65,768,053	34,132,566	16,101,595	15,533,892	65,768,053	\$12,692,080	
East Orange	71.3%	0.57	17,558,884	6,947,203	7,789,638	32,295,705	21,757,723	8,608,490	9,852,377	40,018,591	21,757,723	8,608,490	9,852,377	40,018,591	\$7,722,886	
Elizabeth City	71.9%	0.57	28,783,932	13,294,315	16,488,066	58,566,313	35,667,046	16,473,390	4,052,794	12,803,438	35,667,046	16,473,390	4,052,794	12,803,438	\$2,254,493	
Garfield City	55.3%	0.55831	4,629,397	2,580,390	3,339,158	10,548,945	5,618,780	3,131,864	1,844,313	5,851,853	5,618,780	3,131,864	1,844,313	5,851,853	\$1,046,690	
Gloucester City	56.1%	0.5602	2,370,180	1,084,779	1,350,204	4,805,163	2,886,467	1,321,072	1,844,313	5,851,853	2,886,467	1,321,072	1,844,313	5,851,853	\$1,250,763	
Harrison Town	69.8%	0.57	2,268,094	1,061,699	1,900,872	5,230,464	2,810,464	1,315,583	2,355,180	8,283,610	2,810,464	1,315,583	2,355,180	8,283,610	\$1,598,591	
Hoboken City	67.5%	0.57	2,991,576	1,444,834	2,248,609	6,685,018	3,706,953	1,790,337	2,786,320	9,481,228	3,706,953	1,790,337	2,786,320	9,481,228	\$1,597,293	
Irvington Township	72.8%	0.57	12,365,772	5,894,736	5,146,954	23,406,893	15,322,805	7,304,347	6,377,004	29,004,156	15,322,805	7,304,347	6,377,004	29,004,156	\$20,670,241	
Jersey City	68.4%	0.57	41,713,399	20,915,466	23,810,326	86,439,191	51,668,342	25,916,990	29,504,099	107,108,432	51,668,342	25,916,990	29,504,099	107,108,432	\$1,284,409	
Keansburg Boro	64.7%	0.57	2,645,370	1,167,869	1,557,928	5,371,166	3,277,958	1,447,142	1,930,475	6,655,575	3,277,958	1,447,142	1,930,475	6,655,575	\$2,763,371	
Long Branch City	64.3%	0.57	6,271,657	2,386,514	2,897,745	11,555,916	7,771,401	2,957,202	3,590,684	14,319,288	7,771,401	2,957,202	3,590,684	14,319,288	\$2,871,827	
Millville City	55.9%	0.55989	6,595,870	2,921,980	3,733,833	13,251,483	8,025,067	3,555,223	4,543,020	16,123,310	8,025,067	3,555,223	4,543,020	16,123,310	\$1,178,635	
Neptune Twp	43.5%	0.52874	3,790,513	1,957,219	2,139,554	7,887,286	4,356,948	2,249,695	2,459,278	9,065,920	4,356,948	2,249,695	2,459,278	9,065,920	\$4,830,375	
New Brunswick City	76.5%	0.57	10,896,616	4,717,635	4,555,500	20,199,751	13,502,328	5,845,766	5,682,033	25,030,126	13,502,328	5,845,766	5,682,033	25,030,126	\$29,558,820	
Newark City	65.9%	0.57	60,639,333	29,921,441	33,048,836	123,609,611	75,140,044	37,076,568	40,951,819	153,168,431	75,140,044	37,076,568	40,951,819	153,168,431	\$3,220,915	
City Of Orange Twp	69.1%	0.57	7,483,378	2,890,435	3,106,469	13,469,282	9,272,882	10,015,593	12,020,427	40,394,786	9,272,882	10,015,593	12,020,427	40,394,786	\$18,712,497	
Passaic City	84.3%	0.57	14,815,847	8,082,759	9,700,695	32,599,301	18,358,766	10,175,593	23,513,191	96,964,756	18,358,766	10,175,593	23,513,191	96,964,756	\$1,439,329	
Paterson City	78.4%	0.57	36,966,943	20,310,759	18,975,557	78,252,259	48,283,885	25,167,880	2,524,622	10,577,928	48,283,885	25,167,880	2,524,622	10,577,928	\$5,750,165	
Pemberton Twp	45.0%	0.53245	4,820,254	2,137,246	2,181,099	9,138,599	5,579,445	2,473,862	6,705,185	29,796,311	5,579,445	2,473,862	6,705,185	29,796,311	\$1,005,082	
Perth Amboy City	69.9%	0.54159	2,760,772	1,264,806	1,641,017	5,686,595	3,250,449	1,489,145	1,932,083	6,671,677	3,250,449	1,489,145	1,932,083	6,671,677	\$4,370,868	
Phillipsburg Town	48.6%	0.54159	9,125,638	4,426,822	4,725,714	18,278,174	11,307,856	5,485,410	5,855,775	22,649,042	11,307,856	5,485,410	5,855,775	22,649,042	\$2,662,592	
Plainfield City	68.5%	0.57	5,512,667	2,677,327	2,944,483	11,134,477	6,830,913	3,317,558	3,648,599	13,797,069	6,830,913	3,317,558	3,648,599	13,797,069	\$943,427	
Pleasantville City	61.3%	0.57	2,028,413	826,279	1,090,549	3,945,241	2,513,468	1,023,867	1,351,333	4,888,668	2,513,468	1,023,867	1,351,333	4,888,668	\$8,400,201	
Salem City	76.0%	0.57	19,249,948	6,244,322	7,633,845	35,128,115	23,853,196	10,215,790	9,458,330	43,528,316	23,853,196	10,215,790	9,458,330	43,528,316	\$6,591,720	
Trenton City	62.1%	0.57	9,538,422	7,007,212	11,019,741	27,565,375	11,819,360	8,682,849	13,654,896	31,157,095	11,819,360	8,682,849	13,654,896	31,157,095	\$6,085,830	
Union City	91.9%	0.57	11,779,885	5,802,415	7,867,534	25,449,834	14,596,814	7,189,948	9,748,901	31,535,664	14,596,814	7,189,948	9,748,901	31,535,664	\$3,660,119	
Vineland City	60.8%	0.57	7,727,498	3,558,999	4,019,453	15,305,950	9,575,378	4,410,064	4,980,627	18,966,069	9,575,378	4,410,064	4,980,627	18,966,069		
West New York Town	63.6%	0.57														

* The enrollment is projected based on ASSA submissions as of February 19, 2008.

** PJP resources are derived by multiplying the school level enrollment by the base (9,649), the school level weight, and the PJP weight (0.46) shown in Appendix E of "A Formula for Success"

*** SFRA resources are derived by multiplying the school level enrollment by the base (9,649), the school level weight, and the at-risk weight (weight varies with at-risk concentration)

District	Enhanced PJP Resources (0.47)**						SFRA Resources (0.5)***						SFRA Resources above Enhanced PJP
	Elem	Middle	High	Total	Elem	Middle	High	Total	Elem	Middle	High	Total	
Asbury Park City	31,745	89,612	111,426	232,783	33,772	95,332	118,538	247,642	33,772	95,332	118,538	247,642	\$14,858
Bridgeton City	231,287	84,896	0	316,182	246,050	90,315	0	336,364	246,050	90,315	0	336,364	\$20,182
Burlington City	72,560	18,866	79,530	171,016	77,192	20,070	84,670	181,932	77,192	20,070	84,670	181,932	\$10,916
Camden City	430,828	84,896	270,605	786,329	458,328	90,315	287,878	836,520	458,328	90,315	287,878	836,520	\$50,191
East Orange	72,560	61,314	175,098	308,972	77,192	65,227	186,274	328,693	77,192	65,227	186,274	328,693	\$119,722
Elizabeth City	798,165	169,792	790,592	1,758,549	849,112	180,629	841,055	1,870,796	849,112	180,629	841,055	1,870,796	\$112,248
Garfield City	285,707	117,911	79,590	483,207	303,944	125,437	84,670	514,050	303,944	125,437	84,670	514,050	\$30,843
Gloucester City	22,675	9,433	5,306	37,414	24,123	10,035	5,645	39,802	24,123	10,035	5,645	39,802	\$2,388
Harrison Town	72,560	28,299	63,672	164,531	77,192	30,105	67,736	175,033	77,192	30,105	67,736	175,033	\$10,502
Hoboken City	36,280	0	15,918	52,198	38,596	0	16,934	55,530	38,596	0	16,934	55,530	\$3,332
Irvington Township	185,936	51,881	212,239	450,056	197,805	55,192	225,787	478,783	197,805	55,192	225,787	478,783	\$28,727
Jersey City	761,885	339,583	1,162,011	2,263,479	810,516	361,259	1,236,182	2,407,956	810,516	361,259	1,236,182	2,407,956	\$144,477
Keansburg Boro	4,535	14,149	5,306	23,990	4,825	15,052	5,645	25,522	4,825	15,052	5,645	25,522	\$1,531
Long Branch City	63,490	14,149	84,896	162,535	67,543	15,052	90,315	172,910	67,543	15,052	90,315	172,910	\$10,375
Millville City	40,815	28,299	5,306	74,420	43,421	30,105	5,645	79,170	43,421	30,105	5,645	79,170	\$4,750
Neptune Twp	54,420	4,716	31,836	90,973	57,894	5,017	33,868	96,779	57,894	5,017	33,868	96,779	\$5,807
New Brunswick City	712,000	249,971	424,479	1,386,449	757,447	265,926	451,573	1,474,946	757,447	265,926	451,573	1,474,946	\$88,497
Newark City	1,814,012	665,017	1,517,512	3,996,541	1,929,800	707,466	1,614,374	4,251,639	1,929,800	707,466	1,614,374	4,251,639	\$255,098
City Of Orange Twp	108,841	51,881	206,933	367,655	115,788	55,192	220,142	391,122	115,788	55,192	220,142	391,122	\$23,467
Passaic City	734,675	165,075	546,516	1,446,266	781,569	175,612	581,400	1,538,581	781,569	175,612	581,400	1,538,581	\$92,315
Paterson City	947,821	405,613	848,958	2,202,392	1,008,321	431,503	903,146	2,342,970	1,008,321	431,503	903,146	2,342,970	\$140,578
Pemberton Twp	27,210	4,716	5,306	37,233	28,947	5,017	5,645	39,609	28,947	5,017	5,645	39,609	\$2,377
Perth Amboy City	485,248	259,404	530,598	1,275,250	516,222	275,961	564,467	1,356,649	516,222	275,961	564,467	1,356,649	\$81,399
Phillipsburg Town	86,166	4,716	53,060	143,942	91,666	5,017	56,447	153,130	91,666	5,017	56,447	153,130	\$9,188
Plainfield City	290,242	113,194	551,822	955,259	308,768	120,420	587,045	1,016,233	308,768	120,420	587,045	1,016,233	\$60,974
Pleasantville City	77,096	80,179	355,501	512,776	82,017	85,297	378,193	545,506	82,017	85,297	378,193	545,506	\$32,730
Salem City	18,140	0	10,612	28,752	19,298	0	11,289	30,587	19,298	0	11,289	30,587	\$1,835
Trenton City	920,611	245,254	387,337	1,553,202	979,374	260,909	412,061	1,652,343	979,374	260,909	412,061	1,652,343	\$99,141
Union City	249,427	94,329	53,060	396,815	265,348	100,350	56,447	422,144	265,348	100,350	56,447	422,144	\$25,329
Vineland City	117,911	33,015	95,508	246,434	125,437	35,122	101,604	262,163	125,437	35,122	101,604	262,163	\$15,730
West New York Town	748,280	240,538	588,964	1,577,782	796,043	255,891	626,558	1,678,492	796,043	255,891	626,558	1,678,492	\$100,710

* The enrollment is projected based on ASSA submissions as of February 19, 2008.

** PJP resources are derived by multiplying the school level enrollment by the base cost, the school level weight, and 0.47 (PJP LEP weight)

*** SFRA resources are derived by multiplying the school level enrollment by the base cost, the school level weight, and 0.5 (LEP weight)

Additional Resources for Combination Students*										Enhanced PJP Resources ** (0.46+0.1175)					SFRA Resources *** (At-Risk weight + 0.125)					SFRA Resources above Enhanced PJP
District	At-Risk Percent	At-Risk Weight	Elem	Middle	High	Total	Elem	Middle	High	Total	Elem	Middle	High	Total	Total Cost					
Asbury Park City	59.9%	0.57	429,067	69,542	123,872	622,481	516,366	83,692	149,076	749,133	516,366	83,692	149,076	749,133	\$126,652					
Bridgeton City	51.7%	0.57	2,663,558	481,001	0	3,144,559	3,205,494	578,867	0	3,784,361	3,205,494	578,867	0	3,784,361	\$639,802					
Burlington City	42.1%	0.52514	22,289	23,181	13,039	58,509	25,093	26,097	14,679	65,869	25,093	26,097	14,679	65,869	\$7,359					
Camden City	78.7%	0.57	2,931,028	394,073	632,400	3,957,501	3,527,385	474,252	761,070	4,762,707	3,527,385	474,252	761,070	4,762,707	\$805,206					
East Orange	71.3%	0.57	451,356	214,422	286,862	952,640	543,190	258,049	345,228	1,146,467	543,190	258,049	345,228	1,146,467	\$193,827					
Elizabeth City	71.9%	0.57	5,204,526	967,797	2,334,013	8,506,335	6,263,455	1,164,708	2,808,898	10,237,061	6,263,455	1,164,708	2,808,898	10,237,061	\$1,730,726					
Garfield City	55.3%	0.56831	640,814	197,036	123,872	961,723	759,225	233,136	146,568	1,137,930	759,225	233,136	146,568	1,137,930	\$175,208					
Gloucester City	56.1%	0.5602	66,868	23,181	52,157	142,205	79,338	27,504	61,884	168,725	79,338	27,504	61,884	168,725	\$26,520					
Harrison Town	69.8%	0.57	250,753	81,133	306,421	638,307	301,772	97,640	368,766	768,179	301,772	97,640	368,766	768,179	\$129,872					
Hoboken City	67.5%	0.57	105,874	17,386	52,157	175,416	127,415	20,923	62,769	211,107	127,415	20,923	62,769	211,107	\$35,691					
Irvington Township	72.8%	0.57	690,965	231,808	482,450	1,405,222	831,551	278,972	580,610	1,691,133	831,551	278,972	580,610	1,691,133	\$285,911					
Jersey City	68.4%	0.57	4,820,037	2,184,786	2,972,932	9,977,756	5,800,738	2,629,310	3,577,814	12,007,862	5,800,738	2,629,310	3,577,814	12,007,862	\$2,030,106					
Keansburg Boro	64.7%	0.57	83,584	23,181	26,078	132,844	100,591	27,897	31,384	159,872	100,591	27,897	31,384	159,872	\$27,029					
Long Branch City	64.3%	0.57	323,193	173,856	286,882	783,911	388,951	209,229	345,228	943,408	388,951	209,229	345,228	943,408	\$159,497					
Millville City	55.9%	0.55969	378,916	52,157	136,911	567,984	449,247	61,838	162,324	673,408	449,247	61,838	162,324	673,408	\$105,424					
Neptune Twp	43.5%	0.52874	183,886	92,723	71,715	348,324	208,162	104,964	81,183	394,309	208,162	104,964	81,183	394,309	\$45,985					
New Brunswick City	76.5%	0.57	4,684,013	1,008,363	1,212,643	6,885,019	5,612,968	1,213,528	1,459,372	8,285,867	5,612,968	1,213,528	1,459,372	8,285,867	\$1,400,846					
Newark City	65.9%	0.57	11,049,868	2,997,595	3,044,648	16,992,108	13,298,107	3,487,148	3,664,121	20,449,377	13,298,107	3,487,148	3,664,121	20,449,377	\$3,457,269					
City Of Orange Twp	63.1%	0.57	936,146	347,711	365,097	1,648,954	1,126,617	418,458	439,381	1,984,456	1,126,617	418,458	439,381	1,984,456	\$335,502					
Passaic City	84.3%	0.57	11,607,096	2,213,762	2,444,846	16,265,704	13,968,713	2,664,182	2,942,282	19,575,176	13,968,713	2,664,182	2,942,282	19,575,176	\$3,309,472					
Paterson City	78.4%	0.57	8,848,808	2,474,546	2,666,512	13,989,866	10,649,215	2,978,025	3,209,048	16,836,289	10,649,215	2,978,025	3,209,048	16,836,289	\$2,846,423					
Pemberton Twp	45.0%	0.53245	133,735	17,386	0	151,121	152,250	19,792	0	172,042	152,250	19,792	0	172,042	\$20,921					
Perth Amboy City	59.9%	0.57	2,479,672	1,060,520	1,766,808	5,307,000	2,984,194	1,276,296	2,126,289	6,386,780	2,984,194	1,276,296	2,126,289	6,386,780	\$1,079,779					
Phillipsburg Town	48.6%	0.54159	317,921	46,362	32,598	396,880	366,620	53,514	37,627	457,760	366,620	53,514	37,627	457,760	\$61,180					
Plainfield City	68.5%	0.57	3,900,608	637,471	997,497	5,535,576	4,694,239	767,173	1,200,461	6,661,862	4,694,239	767,173	1,200,461	6,661,862	\$1,126,266					
Pleasantville City	61.3%	0.57	356,627	40,566	325,979	723,173	429,188	48,820	392,304	870,312	429,188	48,820	392,304	870,312	\$147,139					
Salem City	76.0%	0.57	22,289	0	13,039	35,328	26,824	0	15,692	42,516	26,824	0	15,692	42,516	\$7,188					
Trenton City	62.1%	0.57	3,371,240	562,133	560,685	4,494,058	4,057,163	676,507	674,763	5,408,433	4,057,163	676,507	674,763	5,408,433	\$914,375					
Union City	91.9%	0.57	11,579,234	2,277,509	3,774,841	17,631,585	13,935,182	2,740,899	4,542,883	21,218,964	13,935,182	2,740,899	4,542,883	21,218,964	\$3,587,379					
Vineland City	60.8%	0.57	1,666,117	434,639	586,763	2,687,519	2,005,110	523,072	706,148	3,234,330	2,005,110	523,072	706,148	3,234,330	\$546,811					
West New York Town	63.6%	0.57	1,744,129	591,109	932,301	3,267,540	2,098,995	711,378	1,121,990	3,932,364	2,098,995	711,378	1,121,990	3,932,364	\$664,824					

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** PJP resources are derived by multiplying the school level enrollment by the base, the school level weight, and the PJP AR weight (0.46) plus 1/4 of the PJP LEP weight

*** SFRA resources derived by multiplying the school level enrollment by the base (9,649), the school level weight, and the at-risk weight (varies by at-risk percent) plus 1/4 of the LEP weight.

Additional Resources for At-Risk, LEP, and Combination Students*

SFRA Resources above Enhanced PJP Resources

<u>District</u>	<u>At-Risk Only</u>	<u>LEP Only</u>	<u>Combination</u>	<u>Total</u>
Asbury Park City	\$1,839,240	\$14,858	\$126,652	\$1,980,751
Bridgeton City	\$3,444,699	\$20,182	\$639,802	\$4,104,683
Burlington City	\$417,360	\$10,916	\$7,359	\$435,636
Camden City	\$12,692,080	\$50,191	\$805,206	\$13,547,478
East Orange	\$7,722,886	\$19,722	\$193,827	\$7,936,435
Elizabeth City	\$14,004,988	\$112,248	\$1,730,726	\$15,847,962
Garfield City	\$2,254,493	\$30,843	\$176,208	\$2,461,544
Gloucester City	\$1,046,690	\$2,388	\$26,520	\$1,075,598
Harrison Town	\$1,250,763	\$10,502	\$129,872	\$1,391,137
Hoboken City	\$1,598,591	\$3,332	\$35,691	\$1,637,614
Irvington Township	\$5,597,293	\$28,727	\$285,911	\$5,911,931
Jersey City	\$20,670,241	\$144,477	\$2,030,106	\$22,844,825
Keansburg Boro	\$1,284,409	\$1,531	\$27,029	\$1,312,969
Long Branch City	\$2,763,371	\$10,375	\$159,497	\$2,933,243
Millville City	\$2,871,827	\$4,750	\$105,424	\$2,982,001
Neptune Twp	\$1,178,635	\$5,807	\$45,985	\$1,230,426
New Brunswick City	\$4,830,375	\$88,497	\$1,400,848	\$6,319,720
Newark City	\$29,558,820	\$255,098	\$3,457,269	\$33,271,187
City Of Orange Twp	\$3,220,915	\$23,467	\$335,502	\$3,579,884
Passaic City	\$7,795,485	\$92,315	\$3,309,472	\$11,197,272
Paterson City	\$18,712,497	\$140,578	\$2,846,423	\$21,699,498
Pemberton Twp	\$1,439,329	\$2,377	\$20,921	\$1,462,627
Perth Amboy City	\$5,750,165	\$81,399	\$1,079,779	\$6,911,344
Phillipsburg Town	\$1,005,082	\$9,188	\$61,180	\$1,075,449
Plainfield City	\$4,370,868	\$60,974	\$1,126,286	\$5,558,128
Pleasantville City	\$2,662,592	\$32,730	\$147,139	\$2,842,462
Salem City	\$943,427	\$1,835	\$7,188	\$952,450
Trenton City	\$8,400,201	\$99,141	\$914,375	\$9,413,717
Union City	\$6,591,720	\$25,329	\$3,587,379	\$10,204,428
Vineland City	\$6,085,830	\$15,730	\$546,811	\$6,648,371
West New York Town	\$3,660,119	\$100,710	\$664,824	\$4,425,652

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