

## Abbott Districts: School Funding Still Unconstitutional

### Introduction

In the 2009 *Abbott v. Burke XX* decision,<sup>1</sup> the New Jersey Supreme Court approved the SFRA formula as a replacement for the previously Court-ordered “parity” and “supplemental funding” remedies for the longstanding violation of the constitutional right to a thorough and efficient education of students in 31 urban, or “Abbott,” districts.<sup>2</sup> However, in allowing the SFRA formula to be applied to the Abbott districts, the Court placed a crucial “caveat,” or condition, on the State going forward.

Specifically, the Supreme Court determined that the constitutional “heart” of the SFRA formula is the “adequacy budget,” or the level of spending for each district based on the cost of educating all students to achieve state standards, along with the cost of programs for low-income (at-risk) students, limited English proficient students, and students with disabilities. Further, the Court found that when fully funded to each district’s adequacy budget, the SFRA formula can deliver the essential resources – teachers, support staff and programs – necessary to provide a “thorough and efficient” (T&E) education, as mandated by the State Constitution, for students in all New Jersey school districts.

But the Court went further in ruling that the State could use the SFRA to fund the Abbott districts and cease implementation of the Court-ordered Abbott parity and supplemental funding remedies. The Court “premised” that ruling on the “expectation” the State would fully fund the Abbott districts to their SFRA “adequacy budgets” and directed the State to provide the full amounts of state aid required by the formula for the first three years following the 2008-09 school year.

In placing this condition upon the State, the Court underscored that the constitutionality of the SFRA formula in the Abbott districts “is not an occurrence at a moment in time” but rather “a continuing obligation.” The Court emphasized the State’s ongoing obligation to implement the SFRA at its “optimal level” in future years. Finally, the Court issued an emphatic warning to the Legislature and Executive: “[t]here should be not doubt that we would require remediation of any deficiencies of a constitutional dimension, if such problems do emerge.”

This Education Law Center report examines the State’s implementation of the SFRA in the Abbott districts over the last decade. The report shows that the State’s commitment to fully funding the formula lasted only one year, and since that time the Abbott districts have fallen further and further behind. Though there are significant variations by district, the Abbott districts as a group have fallen behind in spending relative to adequacy, the level approved as constitutional by the Supreme Court.

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<sup>1</sup> *Abbott v. Burke*, 199 N.J. 140 (2009)

<sup>2</sup> The “parity” remedy required the State to fund general or regular education in the Abbott districts at the average expenditure level in successful suburban districts. The “supplemental funding” remedy required the State to fund additional staff, programs and services for students in the high poverty, racially isolated Abbott districts based on demonstrated need.

The analysis also shows that the substantial drop in spending below adequacy is the result of growing shortfalls in the two revenue sources that fund the adequacy budget, state aid and local levy. In 2008-09, in total, Abbott districts were funded at slightly above the amount necessary to reach adequacy, or \$657 per pupil. By 2018-19 the adequacy gap reversed so that districts were \$3,233 per pupil below the levels required. Over this period state funding shifted from \$2,165 per pupil above the levels prescribed by SFRA to support adequacy to \$1,115 per pupil below the level required. While gaps in local revenue persisted throughout the decade, those “local levy gaps” have grown from \$1,524 below the local share required to \$2,379 below.

### Status of Abbott Districts under SFRA

	School Year										
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Adequacy Gap Per Pupil	\$657	\$236	(\$737)		(\$1,117)	(\$1,905)	(\$2,992)	(\$3,429)	(\$3,115)	(\$3,331)	(\$3,233)
State Aid Gap Per Pupil	\$2,165	\$1,769	\$81		\$1,706	\$1,092	(\$899)	(\$1,304)	(\$1,186)	(\$1,366)	(\$1,115)
Levy Gap Per Pupil	(\$1,524)	(\$1,617)	(\$1,595)		(\$1,589)	(\$1,784)	(\$2,396)	(\$2,455)	(\$2,230)	(\$2,282)	(\$2,379)

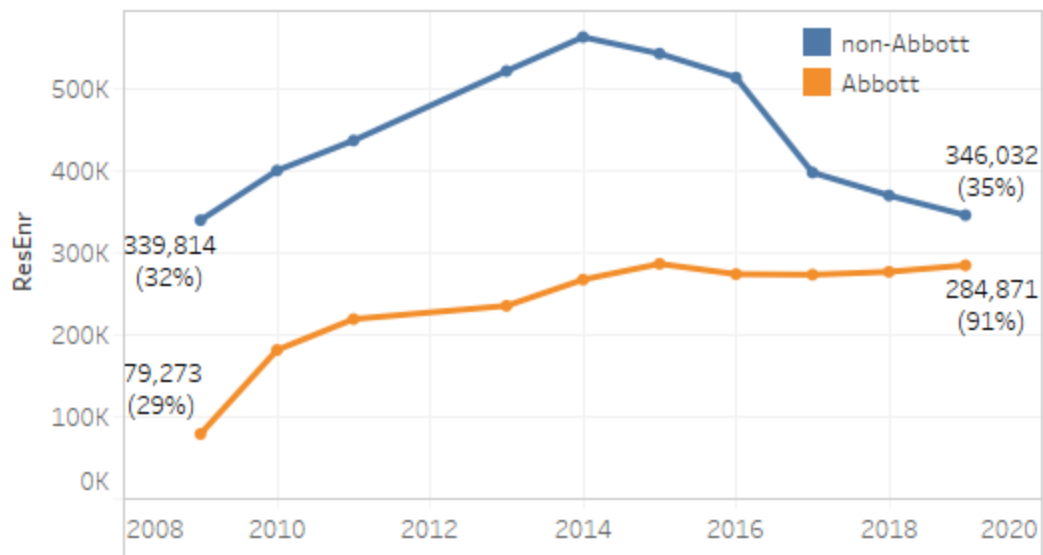
## 1 Status of the Abbott Districts under SFRA, 2008-09 through 2018-19

### 1.1 Adequacy

In the first year of SFRA formula implementation, 2008-09, the majority of Abbott districts were spending above adequacy. Only ten districts, educating 29% of all Abbott students, were below adequacy, and none by more than \$2,000 per pupil. By 2018-19, 23 districts educating 91% of all Abbott students were below adequacy, with adequacy gaps reaching up to \$6,000 per pupil. In fact, three of the state’s largest districts (Newark, Jersey City and Paterson) all fell below adequacy in just the second year of formula implementation where, due to the recession, state aid increases were limited.

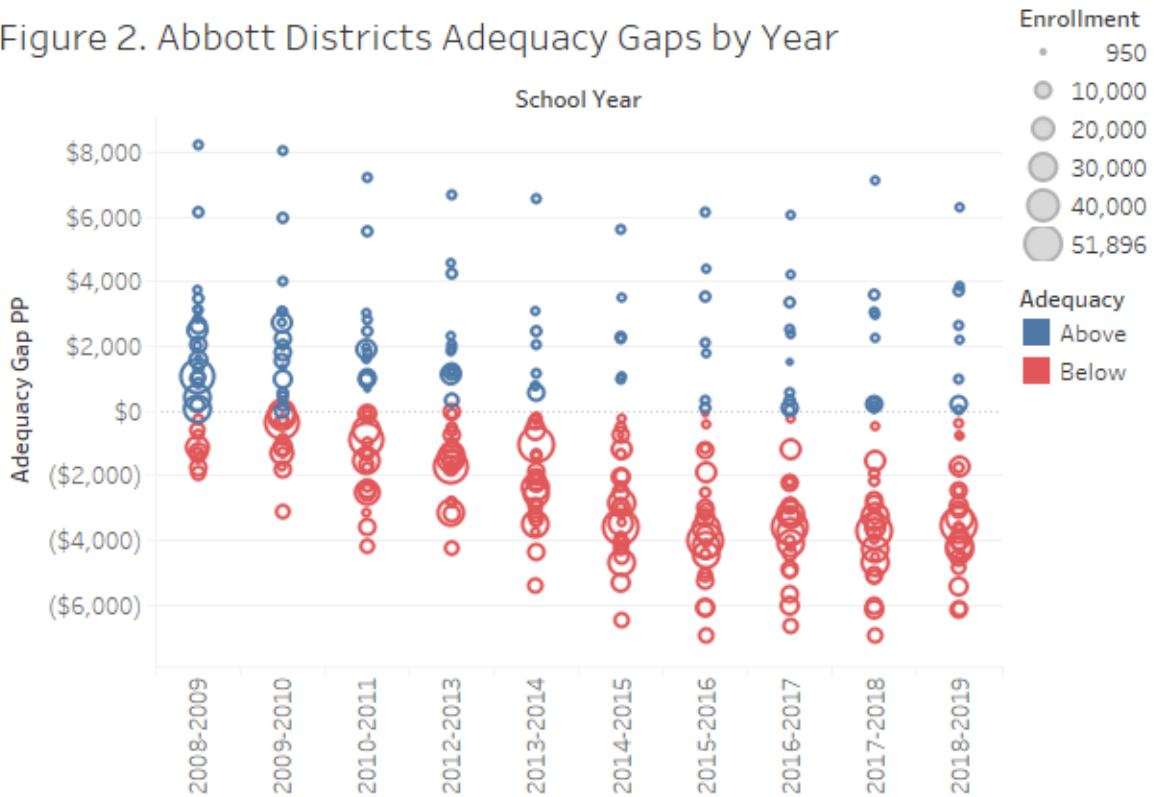
See Table 1 for trends in adequacy status by district from 2009 through 2019.

Figure 1. Number of Students in Below Adequacy Districts by Abbott Status



Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.  
Source: NJ Department of Education, State Aid Notices

Figure 2. Abbott Districts Adequacy Gaps by Year



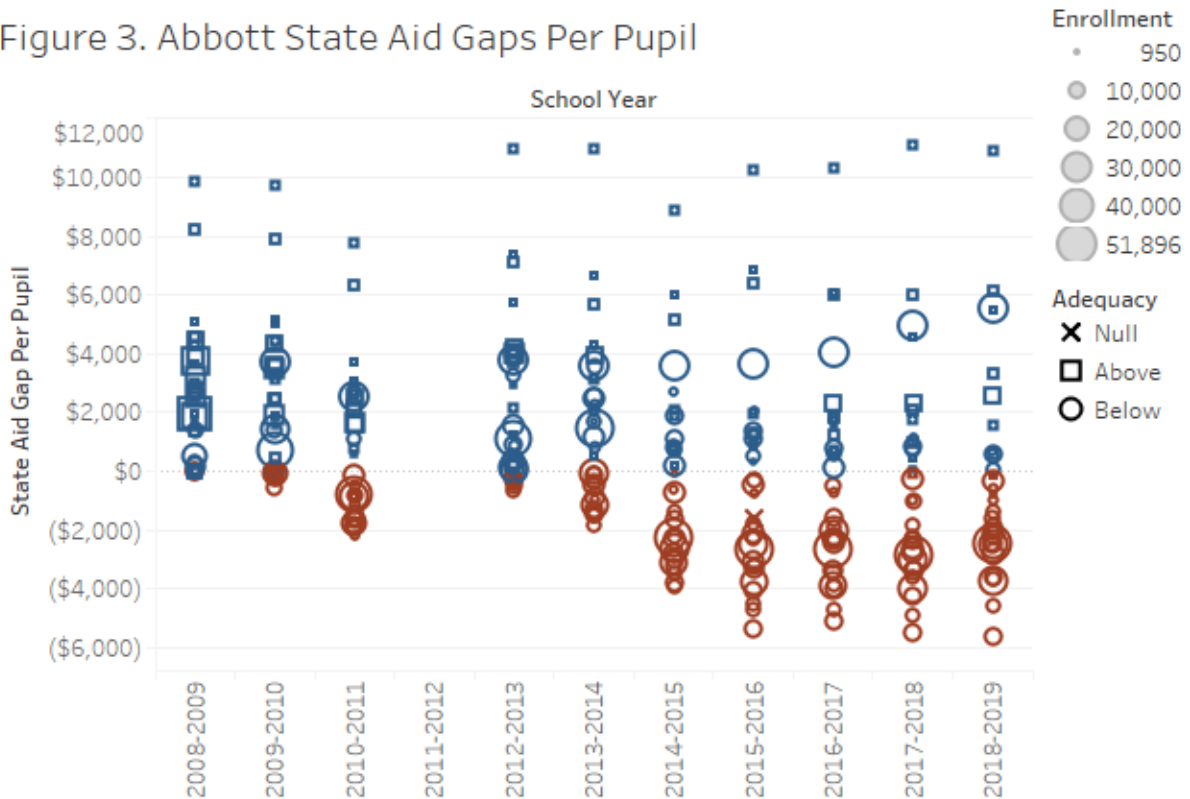
Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.  
 Source: NJDOE, State Aid Notices

## 1.2 State Aid

In 2008-09, all the Abbott districts were receiving state aid at or above the level prescribed by the SFRA. Beginning in 2009-10, some districts began to fall below the required state aid levels that support each districts' adequacy budget. This was because actual aid increases in 2008-09 and 2009-10 were capped at 10%, leaving seven districts slightly below the amount of state aid they were owed under the SFRA. In 2010-11, even more districts fell below their required state aid levels as districts across the state were cut by over \$1 billion. After the Court-ordered restoration of state aid to the Abbott districts in 2011-12, conditions increasingly declined for the Abbott districts as flat state funding or minimal increases did not keep pace with actual state aid requirements under the SFRA. In 2018-19, 20 Abbott districts were not receiving their full state aid entitlement, with half of those underfunded by more than \$2,000 per pupil. All of the state-underfunded districts are spending below adequacy. The remaining 11 districts are receiving more state aid than the formula defines as the state share of the adequacy budget, though four of these are still spending below adequacy because of underfunded local share (Jersey City, Gloucester City, Vineland and Millville).

See Table 2 for trends in state aid allocations by district from 2009 through 2019.

Figure 3. Abbott State Aid Gaps Per Pupil



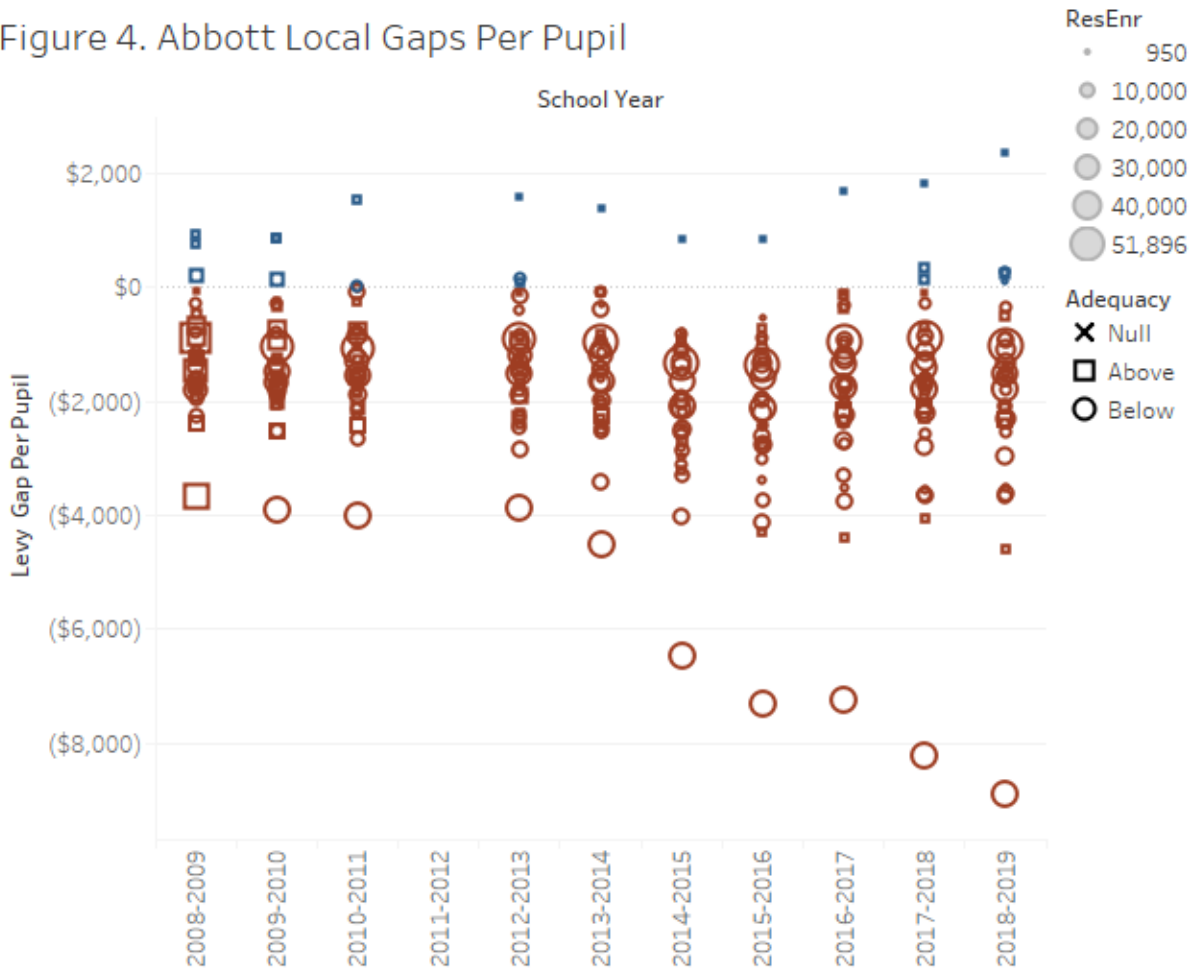
Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.  
 Source: NJDOE, State Aid Notices

### 1.3 Local Revenue and Taxes

In 2008-09, all but three Abbott districts (Burlington, Hoboken and New Brunswick) were raising less local revenue than what the SFRA requires to support their adequacy budget, called the Local Fair Share (LFS). Most districts were underfunding their local share by between \$1,000 and \$2,000 per pupil. The pattern of underfunding remained largely consistent over the next ten years. In 2018-19, only four Abbott districts were taxing above their LFS. The locally underfunded districts have seen the gaps increase somewhat, though the local levy gaps are far more consistent over this time period than the state aid gaps discussed above. The exception is Jersey City, where rapid development has caused its LFS calculation to skyrocket from \$196 million to \$399 million.

See Table 3 for trends in local levy and LFS by district from 2009 through 2019.

Figure 4. Abbott Local Gaps Per Pupil



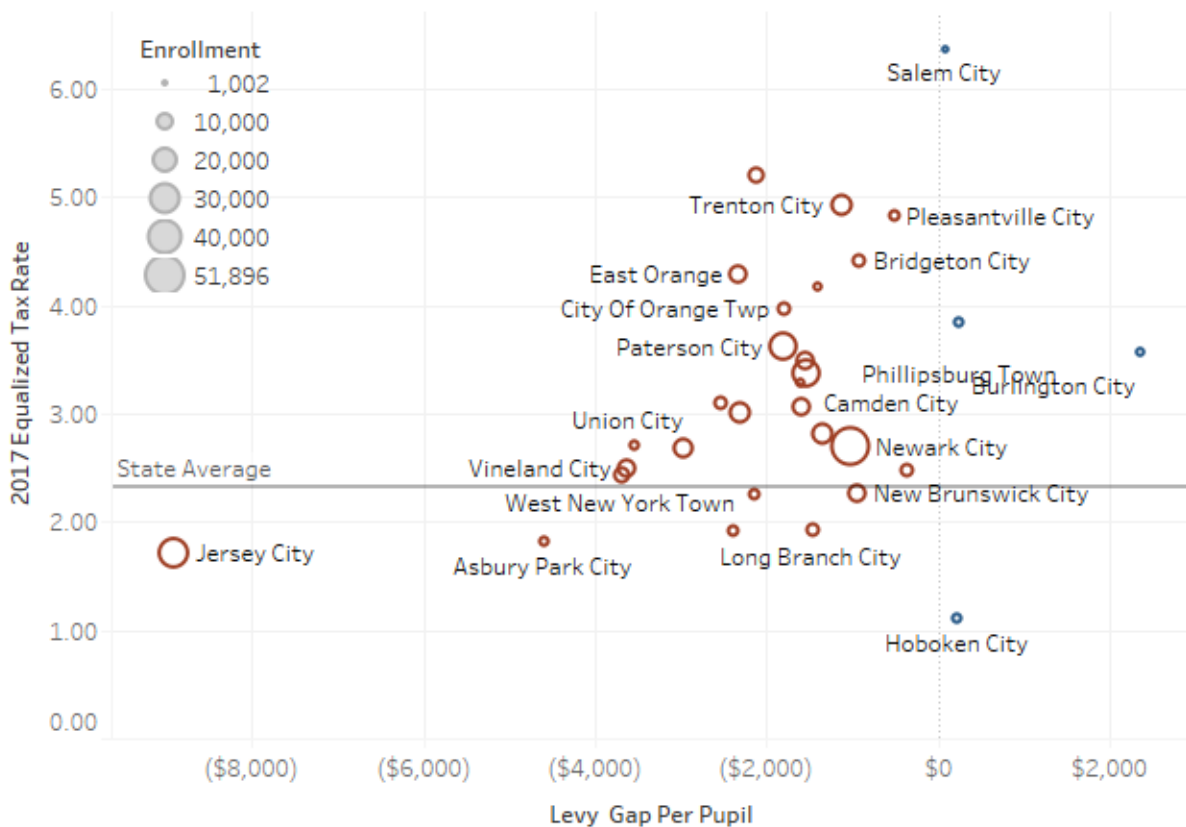
Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.  
 Source: NJDOE, State Aid Notices

While the vast majority of Abbott districts are below their LFS, there are two factors that make it difficult for the districts to meet this obligation. First, restrictive property tax caps enacted in 2010 limit annual increases in the local levy to 2%, with certain allowances for increasing enrollment, health care costs and pension costs. These tax caps prevent many districts from coming anywhere close to the levy amount that is required to support their adequacy budgets. In total, the LFS in the Abbott districts increased by 47%, or an average of 4.7% annually, making it difficult for districts to keep pace with annual increases, compounded by the fact most districts are already far behind the levels required. In fact, 19 Abbott districts did increase their local levy by at least 2% every year, with some using their allowances to go far above the cap. Six districts increased their levy by 40% or more over this ten-year period. See Table 4 for changes in LFS and local levy between 2008-09 and 2018-19.

Table 5 illustrates the effect of the property tax cap in districts that are taxing below their LFS and are below adequacy. Seventeen of the twenty-two districts would make up less than 5% of their local levy gap with an annual tax increase of 2%. The inability to make any meaningful progress in meeting their local fair share within the confines of the tax cap would keep these districts below adequacy indefinitely.

The second obstacle is that most of the Abbott districts have such high total tax rates (municipal, school and county) that they are considered to be in municipal overburden. Twenty-four of the Abbott districts have total equalized tax rates that are above the state average, some taxing at more than twice the state average (Salem, Irvington, Trenton and Pleasantville). And yet, despite these high tax rates, only three of the 24 are meeting their LFS obligation.

Figure 5. Abbott District Total Equalized Tax Rates by Levy Gap



## 2 Preschool

After a number of years of steady progress in expanding preschool access to all eligible students in the Abbott districts, enrollment was relatively steady from 2010-11 through 2016-17, with a slight dip in 2017-18. However, steady enrollment has occurred at the same time as an increase in the number of eligible students. In the most recent year, NJDOE data indicate that only 83% of all eligible three- and four-year-olds are enrolled in Abbott preschool programs.

Districts vary in their success in meeting the 90% enrollment mandate of the Abbott program. In 2017-18, only seven districts had enrollment rates above 90%, meaning that the remaining 24 districts were not meeting their goal. In seven of these districts, one in five eligible students were not enrolled. In total, NJDOE estimates suggest that nearly 8,000 eligible students are currently missing out on the opportunity to participate in Abbott preschool.

Figure 6. Abbott Preschool Enrollment and Eligible Universe

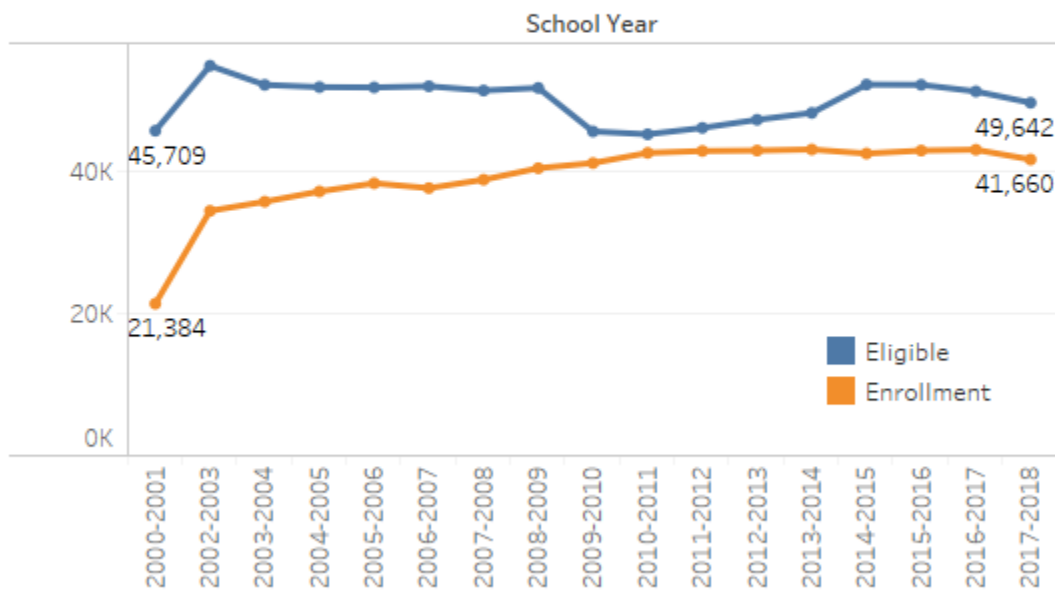
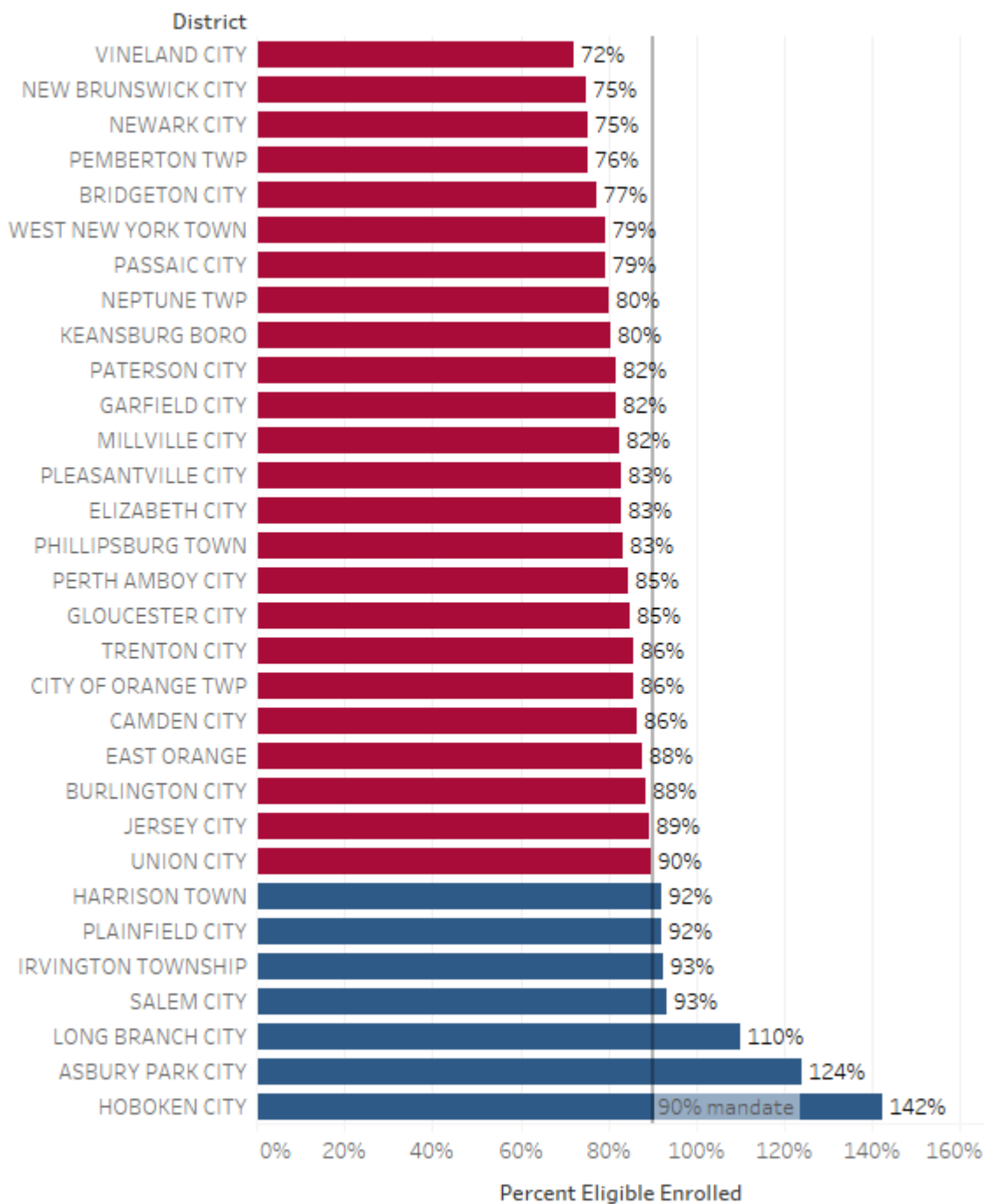




Figure 7. Percent of Eligible Served by District, 2017-18



### 3 Demographics

Table 6 shows the most recently available student demographic data for the Abbott districts. It is important to note that students who attend charter schools are not included in this count. In 2017-18, there were over 277,000 students enrolled in Abbott district schools. Fifty-seven percent of those students were Hispanic, 28% were black, and 10% were white. The demographics of individual districts varies considerably, with many districts serving almost exclusively black and Hispanic students and a handful of districts where white students are in the majority (Gloucester City, Keansburg, Pemberton and Phillipsburg). Seventy-six percent of students qualify for free or reduced-price lunch (FRL), and 16% are English Language Learners (ELL).

Table 1. Abbott Districts Adequacy Status by Year

District1		School Year										
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Asbury Park City	Adequacy As Defined	\$41,843,125	\$42,882,017	\$42,479,647		\$45,535,364	\$45,636,882	\$48,184,805	\$47,630,006	\$48,187,338	\$45,656,475	\$46,480,730
	K12 State Aid (minus Trans)	\$57,241,924	\$57,174,717	\$53,884,112		\$54,804,273	\$54,979,518	\$55,026,358	\$55,026,358	\$55,049,208	\$54,067,656	\$52,687,576
	Adequacy Gap	\$21,293,410	\$20,423,095	\$17,534,860		\$15,521,911	\$15,720,698	\$13,347,176	\$14,032,088	\$13,630,321	\$15,665,541	\$13,606,293
	Adequacy Gap PP	\$8,191	\$8,036	\$7,229		\$6,657	\$6,575	\$5,617	\$6,117	\$6,069	\$7,103	\$6,276
Bridgeton City	Adequacy As Defined	\$67,037,333	\$71,303,317	\$75,852,624		\$84,676,761	\$100,591,179	\$106,063,312	\$111,259,996	\$112,170,582	\$115,624,407	\$118,282,122
	K12 State Aid (minus Trans)	\$60,178,520	\$63,665,393	\$60,823,033		\$76,044,003	\$79,239,256	\$79,346,636	\$79,346,636	\$79,994,650	\$82,251,673	\$85,775,148
	Adequacy Gap	(\$3,496,069)	(\$4,140,670)	(\$11,392,447)		(\$4,995,614)	(\$17,714,779)	(\$23,079,532)	(\$28,276,216)	(\$28,538,788)	(\$29,678,443)	(\$28,812,683)
	Adequacy Gap PP	(\$780)	(\$895)	(\$2,391)		(\$988)	(\$3,401)	(\$4,286)	(\$5,091)	(\$4,999)	(\$5,153)	(\$4,865)
Burlington City	Adequacy As Defined	\$21,078,542	\$21,565,968	\$22,873,648		\$23,763,059	\$25,751,378	\$25,646,965	\$25,116,732	\$24,722,651	\$24,949,490	\$25,595,347
	K12 State Aid (minus Trans)	\$16,742,135	\$16,758,860	\$15,305,301		\$16,309,282	\$16,564,262	\$16,592,002	\$16,592,002	\$16,605,412	\$16,455,919	\$16,528,973
	Adequacy Gap	\$4,263,930	\$4,050,168	\$2,401,462		\$2,627,428	\$1,095,713	\$1,433,522	\$2,375,148	\$3,256,373	\$3,107,513	\$3,050,263
	Adequacy Gap PP	\$2,828	\$2,720	\$1,605		\$1,822	\$778	\$1,048	\$1,739	\$1,370	\$2,232	\$2,207
Camden City	Adequacy As Defined	\$244,928,133	\$244,079,708	\$241,755,903		\$262,537,275	\$291,767,677	\$301,031,910	\$311,980,787	\$301,675,686	\$306,768,664	\$312,052,498
	K12 State Aid (minus Trans)	\$275,184,011	\$277,007,916	\$262,177,906		\$271,478,167	\$275,038,380	\$275,335,760	\$275,335,760	\$275,581,321	\$275,596,815	\$277,538,073
	Adequacy Gap	\$37,704,887	\$40,377,217	\$27,871,012		\$16,389,901	(\$9,280,288)	(\$18,247,141)	(\$29,196,018)	(\$18,645,356)	(\$23,722,840)	(\$27,065,416)
	Adequacy Gap PP	\$2,487	\$2,697	\$1,883		\$1,104	(\$622)	(\$1,195)	(\$1,907)	(\$1,215)	(\$1,541)	(\$1,745)
City Of Orange Twp	Adequacy As Defined	\$78,259,036	\$82,408,497	\$81,401,530		\$90,365,751	\$97,811,368	\$104,451,517	\$110,561,654	\$108,505,926	\$106,506,920	\$111,328,284
	K12 State Aid (minus Trans)	\$62,277,216	\$66,777,442	\$63,369,306		\$71,446,399	\$72,809,618	\$72,909,218	\$72,909,218	\$73,452,544	\$74,634,326	\$77,409,848
	Adequacy Gap	(\$6,693,142)	(\$5,970,830)	(\$7,985,590)		(\$8,466,834)	(\$14,340,182)	(\$20,667,500)	(\$25,960,141)	(\$23,127,242)	(\$19,707,930)	(\$21,753,772)
	Adequacy Gap PP	(\$1,461)	(\$1,288)	(\$1,762)		(\$1,768)	(\$2,924)	(\$4,010)	(\$5,070)	(\$4,441)	(\$3,811)	(\$4,146)
East Orange	Adequacy As Defined	\$170,268,568	\$174,457,617	\$176,502,606		\$181,995,200	\$190,584,489	\$203,307,175	\$208,370,189	\$197,321,425	\$193,640,622	\$194,033,704
	K12 State Aid (minus Trans)	\$178,526,361	\$178,396,019	\$168,125,035		\$175,478,195	\$176,776,014	\$176,973,374	\$176,973,374	\$177,124,793	\$173,986,096	\$173,914,516
	Adequacy Gap	\$26,927,793	\$22,888,452	\$10,572,479		\$12,433,045	\$5,141,575	(\$7,383,751)	(\$12,446,765)	\$861,419	\$1,824,686	\$1,789,610
	Adequacy Gap PP	\$2,619	\$2,216	\$1,027		\$1,196	\$519	(\$734)	(\$1,263)	\$88	\$187	\$186
Elizabeth City	Adequacy As Defined	\$331,424,998	\$356,484,478	\$371,941,706		\$432,791,789	\$472,232,509	\$496,521,742	\$522,995,534	\$525,847,235	\$539,202,303	\$553,984,225
	K12 State Aid (minus Trans)	\$267,335,119	\$285,903,289	\$270,819,490		\$353,491,328	\$360,495,744	\$360,969,004	\$360,969,004	\$363,600,121	\$370,313,759	\$385,344,308
	Adequacy Gap	(\$23,119,069)	(\$26,332,714)	(\$52,448,893)		(\$30,627,138)	(\$59,423,641)	(\$83,239,614)	(\$102,213,406)	(\$102,433,990)	(\$109,075,420)	(\$108,826,793)
	Adequacy Gap PP	(\$1,166)	(\$1,306)	(\$2,521)		(\$1,378)	(\$2,589)	(\$3,483)	(\$4,204)	(\$4,105)	(\$4,281)	(\$4,160)
Garfield City	Adequacy As Defined	\$69,444,431	\$71,583,921	\$73,002,975		\$81,024,294	\$86,534,574	\$95,387,753	\$96,850,943	\$94,277,470	\$95,113,210	\$96,118,986
	K12 State Aid (minus Trans)	\$46,075,647	\$47,833,753	\$44,787,657		\$54,377,061	\$55,095,169	\$55,193,469	\$55,193,429	\$55,539,594	\$55,887,601	\$58,157,601
	Adequacy Gap	(\$1,304,060)	(\$1,244,149)	(\$4,573,365)		(\$2,607,441)	(\$6,918,817)	(\$14,961,814)	(\$15,668,069)	(\$11,079,106)	(\$10,739,678)	(\$8,704,973)
	Adequacy Gap PP	(\$301)	(\$282)	(\$1,015)		(\$552)	(\$1,438)	(\$3,050)	(\$3,231)	(\$2,262)	(\$2,177)	(\$1,755)
Gloucester City	Adequacy As Defined	\$27,463,473	\$27,723,968	\$28,133,377		\$28,726,589	\$31,799,758	\$33,830,993	\$34,838,531	\$35,593,125	\$35,922,961	\$36,644,348
	K12 State Aid (minus Trans)	\$30,255,108	\$30,263,713	\$28,340,866		\$29,415,413	\$29,806,321	\$29,842,401	\$29,842,401	\$29,874,513	\$29,361,858	\$29,361,858
	Adequacy Gap	\$5,767,653	\$5,634,803	\$3,426,349		\$4,037,726	\$1,422,443	(\$504,394)	(\$786,130)	(\$491,003)	(\$888,196)	(\$1,496,125)
	Adequacy Gap PP	\$3,133	\$3,072	\$1,946		\$2,293	\$783	(\$279)	(\$423)	(\$260)	(\$470)	(\$780)
Harrison Town	Adequacy As Defined	\$29,778,850	\$31,634,867	\$33,984,998		\$39,732,590	\$41,774,109	\$41,463,589	\$43,045,010	\$43,346,050	\$44,248,433	\$45,156,319
	K12 State Aid (minus Trans)	\$19,011,425	\$19,931,261	\$18,556,702		\$24,911,524	\$25,198,387	\$25,238,327	\$25,238,327	\$25,271,951	\$25,313,356	\$26,018,963
	Adequacy Gap	(\$2,263,084)	(\$3,199,265)	(\$6,198,383)		(\$5,591,153)	(\$7,345,809)	(\$6,995,349)	(\$8,576,770)	(\$8,844,186)	(\$9,521,164)	(\$9,723,443)
	Adequacy Gap PP	(\$1,280)	(\$1,716)	(\$3,180)		(\$2,811)	(\$3,750)	(\$3,461)	(\$4,149)	(\$4,228)	(\$4,525)	(\$4,548)
Hoboken City	Adequacy As Defined	\$36,090,584	\$36,463,801	\$39,204,835		\$41,700,231	\$43,452,165	\$44,398,337	\$46,197,771	\$46,554,108	\$46,001,108	\$48,397,654
	K12 State Aid (minus Trans)	\$8,629,840	\$9,325,434	\$6,910,268		\$9,708,249	\$10,403,356	\$10,452,576	\$10,532,271	\$10,558,067	\$10,344,417	\$9,816,893
	Adequacy Gap	\$8,323,739	\$9,340,728	\$4,184,528		\$4,487,113	\$4,897,668	\$5,480,629	\$5,339,166	\$6,506,724	\$8,200,520	\$7,248,430
	Adequacy Gap PP	\$3,744	\$3,992	\$1,806		\$1,899	\$2,015	\$2,219	\$2,097	\$2,506	\$3,053	\$2,632

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices

Table 1. Abbott Districts Adequacy Status by Year

		School Year										
District1		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Irvington Township	Adequacy As Defined	\$121,847,493	\$118,653,413	\$115,958,727		\$125,734,364	\$131,024,534	\$143,528,632	\$151,209,970	\$151,284,196	\$154,797,573	\$163,276,777
	K12 State Aid (minus Trans)	\$111,652,025	\$112,013,644	\$105,242,353		\$110,418,150	\$111,055,592	\$111,197,812	\$111,197,812	\$112,131,950	\$112,312,793	\$116,526,923
	Adequacy Gap	\$7,264,061	\$10,819,760	\$6,743,155		\$2,143,315	(\$2,509,413)	(\$14,871,291)	(\$22,552,629)	(\$21,692,717)	(\$25,025,251)	(\$29,290,325)
	Adequacy Gap PP	\$999	\$1,521	\$942		\$309	(\$351)	(\$2,033)	(\$3,104)	(\$2,924)	(\$3,279)	(\$3,785)
Jersey City	Adequacy As Defined	\$500,946,034	\$514,160,172	\$509,443,351		\$567,691,231	\$595,367,107	\$615,813,253	\$639,218,165	\$629,264,612	\$624,936,572	\$630,597,524
	K12 State Aid (minus Trans)	\$415,842,740	\$415,177,037	\$388,379,054		\$414,919,668	\$414,905,803	\$415,517,943	\$415,517,943	\$415,826,543	\$407,450,945	\$402,480,515
	Adequacy Gap	\$1,018,974	(\$5,971,086)	(\$18,751,043)		(\$46,324,854)	(\$72,124,456)	(\$90,333,409)	(\$111,539,083)	(\$99,033,708)	(\$100,793,179)	(\$103,749,652)
	Adequacy Gap PP	\$34	(\$202)	(\$636)		(\$1,532)	(\$2,371)	(\$2,901)	(\$3,648)	(\$3,241)	(\$3,273)	(\$3,367)
Keansburg Boro	Adequacy As Defined	\$29,417,318	\$27,917,582	\$26,426,115		\$24,056,612	\$26,927,141	\$27,130,870	\$25,918,371	\$25,999,344	\$27,513,764	\$26,007,712
	K12 State Aid (minus Trans)	\$28,517,184	\$28,536,080	\$26,733,531		\$26,630,738	\$27,052,363	\$27,080,423	\$27,090,309	\$27,103,619	\$26,585,811	\$26,203,853
	Adequacy Gap	\$3,340,954	\$4,905,408	\$4,659,802		\$7,046,248	\$4,415,361	\$4,722,391	\$6,040,232	\$6,069,935	\$4,137,020	\$5,362,413
	Adequacy Gap PP	\$1,988	\$3,079	\$3,017		\$4,581	\$3,061	\$3,475	\$4,411	\$4,205	\$2,934	\$3,839
Long Branch City	Adequacy As Defined	\$66,154,788	\$69,263,399	\$73,870,854		\$86,839,884	\$91,202,376	\$96,983,821	\$101,718,539	\$102,726,017	\$104,117,954	\$106,127,463
	K12 State Aid (minus Trans)	\$39,981,964	\$39,964,461	\$36,134,978		\$41,184,542	\$41,462,758	\$41,560,318	\$41,560,318	\$41,899,875	\$42,583,748	\$44,381,676
	Adequacy Gap	\$5,398,099	\$2,271,985	(\$6,164,953)		(\$13,468,786)	(\$16,348,574)	(\$19,292,172)	(\$22,257,169)	(\$20,199,042)	(\$20,094,564)	(\$18,408,529)
	Adequacy Gap PP	\$1,299	\$529	(\$1,379)		(\$2,857)	(\$3,449)	(\$3,936)	(\$4,454)	(\$4,022)	(\$3,999)	(\$3,607)
Millville City	Adequacy As Defined	\$71,244,118	\$74,326,778	\$73,290,163		\$76,869,310	\$87,375,951	\$89,315,458	\$90,148,283	\$88,757,244	\$86,979,030	\$89,980,644
	K12 State Aid (minus Trans)	\$66,679,628	\$66,387,388	\$62,090,729		\$65,760,347	\$66,254,258	\$66,353,458	\$66,353,458	\$66,402,244	\$65,590,261	\$65,590,261
	Adequacy Gap	\$5,227,756	\$2,245,729	(\$991,486)		(\$488,614)	(\$10,308,299)	(\$11,864,344)	(\$12,475,216)	(\$10,582,606)	(\$9,380,927)	(\$12,142,384)
	Adequacy Gap PP	\$1,016	\$440	(\$196)		(\$98)	(\$2,061)	(\$2,394)	(\$2,529)	(\$2,182)	(\$1,930)	(\$2,514)
Neptune Twp	Adequacy As Defined	\$59,340,002	\$63,361,182	\$62,138,575		\$67,477,871	\$71,272,285	\$71,873,533	\$71,661,260	\$68,138,013	\$67,840,442	\$64,923,926
	K12 State Aid (minus Trans)	\$31,342,147	\$31,110,248	\$28,100,496		\$31,064,150	\$31,269,073	\$31,346,373	\$31,346,373	\$31,383,003	\$30,728,069	\$29,895,163
	Adequacy Gap	\$3,397,483	\$400,218	(\$80,881)		(\$2,456,523)	(\$5,366,870)	(\$5,198,092)	(\$4,279,238)	\$1,352	\$379,116	\$3,212,556
	Adequacy Gap PP	\$848	\$102	(\$20)		(\$624)	(\$1,381)	(\$1,364)	(\$1,155)	\$0	\$108	\$934
New Brunswick City	Adequacy As Defined	\$124,866,315	\$130,452,218	\$135,791,314		\$161,429,763	\$176,723,317	\$186,199,035	\$198,565,067	\$198,356,040	\$205,037,469	\$208,022,387
	K12 State Aid (minus Trans)	\$98,887,463	\$103,149,408	\$97,713,385		\$119,143,207	\$121,512,889	\$121,689,889	\$121,689,889	\$122,812,107	\$125,778,419	\$131,869,284
	Adequacy Gap	\$1,347,739	\$23,781	(\$10,751,338)		(\$14,959,965)	(\$27,883,837)	(\$37,182,555)	(\$49,012,378)	(\$46,643,933)	(\$49,093,373)	(\$45,487,426)
	Adequacy Gap PP	\$187	\$3	(\$1,353)		(\$1,802)	(\$3,253)	(\$4,115)	(\$5,284)	(\$4,926)	(\$5,082)	(\$4,566)
Newark City	Adequacy As Defined	\$752,473,224	\$825,761,568	\$812,625,990		\$897,816,647	\$867,841,842	\$1,000,301,422	\$1,023,298,742	\$1,039,653,204	\$1,063,715,762	\$1,095,473,688
	K12 State Aid (minus Trans)	\$700,112,305	\$709,084,730	\$666,070,012		\$707,649,522	\$707,560,969	\$708,516,809	\$708,516,809	\$735,227,528	\$743,320,488	\$779,100,779
	Adequacy Gap	\$47,852,347	(\$16,463,572)	(\$42,334,181)		(\$81,187,392)	(\$49,121,545)	(\$178,402,098)	(\$199,131,768)	(\$181,240,040)	(\$190,058,015)	(\$183,428,905)
	Adequacy Gap PP	\$1,061	(\$367)	(\$937)		(\$1,772)	(\$1,036)	(\$3,591)	(\$4,029)	(\$3,615)	(\$3,726)	(\$3,535)
Passaic City	Adequacy As Defined	\$202,922,925	\$211,263,277	\$221,922,784		\$255,805,332	\$272,674,611	\$284,176,485	\$296,445,738	\$289,607,054	\$293,688,660	\$298,063,172
	K12 State Aid (minus Trans)	\$173,116,501	\$182,202,287	\$174,114,356		\$222,991,426	\$226,088,344	\$226,362,404	\$226,362,404	\$227,280,699	\$228,805,213	\$238,712,076
	Adequacy Gap	(\$15,104,871)	(\$13,771,375)	(\$30,989,851)		(\$15,995,329)	(\$29,767,690)	(\$40,995,504)	(\$53,264,757)	(\$45,507,778)	(\$48,064,870)	(\$42,532,519)
	Adequacy Gap PP	(\$1,270)	(\$1,122)	(\$2,446)		(\$1,215)	(\$2,219)	(\$2,998)	(\$3,853)	(\$3,272)	(\$3,419)	(\$2,988)
Paterson City	Adequacy As Defined	\$414,200,589	\$426,227,290	\$445,528,544		\$518,169,655	\$529,581,326	\$563,775,169	\$559,154,417	\$544,707,350	\$578,028,745	\$584,165,519
	K12 State Aid (minus Trans)	\$386,220,068	\$385,366,178	\$365,921,239		\$394,834,420	\$396,161,668	\$396,707,828	\$396,707,828	\$398,254,470	\$402,546,363	\$418,872,026
	Adequacy Gap	\$9,477,129	(\$1,905,156)	(\$40,651,349)		(\$84,379,279)	(\$94,463,702)	(\$128,111,385)	(\$123,490,633)	(\$104,996,924)	(\$134,026,426)	(\$123,837,537)
	Adequacy Gap PP	\$382	(\$74)	(\$1,558)		(\$3,193)	(\$3,506)	(\$4,691)	(\$4,488)	(\$3,754)	(\$4,727)	(\$4,312)
Pemberton Twp	Adequacy As Defined	\$64,363,792	\$65,559,817	\$64,022,577		\$72,326,020	\$82,078,051	\$83,690,836	\$78,809,425	\$79,792,830	\$78,089,159	\$77,439,168
	K12 State Aid (minus Trans)	\$81,351,344	\$80,804,739	\$77,425,781		\$79,504,185	\$80,982,643	\$81,077,683	\$81,005,523	\$81,133,795	\$79,613,554	\$78,295,998
	Adequacy Gap	\$27,940,895	\$27,202,205	\$25,360,487		\$19,374,593	\$11,344,948	\$10,076,010	\$15,139,044	\$14,542,769	\$14,990,235	\$15,204,441
	Adequacy Gap PP	\$6,119	\$5,955	\$5,522		\$4,250	\$2,474	\$2,284	\$3,496	\$3,345	\$3,557	\$3,669

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices

Table 1. Abbott Districts Adequacy Status by Year

District1		School Year										
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
<b>Perth Amboy City</b>	Adequacy As Defined	\$146,079,493	\$155,578,150	\$164,151,516		\$184,586,100	\$198,369,973	\$205,168,099	\$205,237,350	\$204,439,441	\$214,614,466	\$217,309,815
	K12 State Aid (minus Trans)	\$115,492,901	\$124,685,214	\$118,458,269		\$155,698,543	\$158,067,197	\$158,266,677	\$158,266,677	\$158,697,388	\$159,642,342	\$166,395,657
	Adequacy Gap	(\$12,267,945)	(\$11,108,797)	(\$23,930,694)		(\$7,125,004)	(\$18,540,223)	(\$25,138,688)		(\$22,979,500)	(\$29,712,638)	(\$25,654,672)
	Adequacy Gap PP	(\$1,391)	(\$1,229)	(\$2,535)		(\$742)	(\$1,895)	(\$2,525)		(\$2,253)	(\$2,896)	(\$2,470)
<b>Phillipsburg Town</b>	Adequacy As Defined	\$37,059,905	\$37,193,436	\$36,679,172		\$40,508,614	\$43,819,960	\$44,809,595	\$47,130,837	\$47,194,647	\$48,710,216	\$50,467,727
	K12 State Aid (minus Trans)	\$37,715,326	\$37,698,651	\$35,098,497		\$36,742,457	\$37,194,672	\$37,248,049	\$37,252,706	\$37,297,539	\$37,297,838	\$37,441,920
	Adequacy Gap	\$7,664,143	\$7,549,358	\$6,902,270		\$5,059,499	\$2,742,081	\$2,451,573	\$850,580	\$1,368,039	\$281,385	(\$1,020,322)
	Adequacy Gap PP	\$3,093	\$3,071	\$2,818		\$2,052	\$1,123	\$981	\$338	\$528	\$107	(\$381)
<b>Plainfield City</b>	Adequacy As Defined	\$120,584,435	\$121,983,497	\$128,902,424		\$152,503,967	\$167,692,761	\$183,580,973	\$199,580,658	\$201,545,038	\$209,723,491	\$218,723,802
	K12 State Aid (minus Trans)	\$97,849,277	\$99,512,437	\$94,378,350		\$117,144,291	\$119,957,385	\$120,131,825	\$120,131,825	\$122,734,960	\$125,196,650	\$130,405,314
	Adequacy Gap	(\$4,343,896)	(\$2,608,497)	(\$12,675,255)		(\$13,073,881)	(\$25,004,376)	(\$40,718,148)	(\$56,305,540)	(\$54,514,586)	(\$59,745,441)	(\$63,041,488)
	Adequacy Gap PP	(\$589)	(\$349)	(\$1,665)		(\$1,616)	(\$2,944)	(\$4,534)	(\$6,133)	(\$5,692)	(\$6,052)	(\$6,149)
<b>Pleasantville City</b>	Adequacy As Defined	\$57,430,125	\$63,498,794	\$58,221,798		\$65,485,940	\$73,071,174	\$74,352,074	\$72,271,018	\$71,648,179	\$71,483,688	\$72,299,203
	K12 State Aid (minus Trans)	\$64,610,222	\$64,459,205	\$60,600,785		\$63,403,667	\$64,170,731	\$64,244,281	\$64,244,281	\$64,275,292	\$63,443,087	\$63,349,743
	Adequacy Gap	\$13,649,562	\$7,688,654	\$9,107,230		\$4,780,535	(\$911,676)	(\$1,959,251)	\$284,775	\$1,104,855	\$813,855	\$82,085
	Adequacy Gap PP	\$3,441	\$2,046	\$2,446		\$1,224	(\$247)	(\$546)	\$80	\$309	\$226	\$23
<b>Salem City</b>	Adequacy As Defined	\$17,097,746	\$17,410,662	\$17,018,686		\$17,207,792	\$18,935,578	\$19,362,274	\$18,735,437	\$17,165,299	\$18,608,745	\$19,526,161
	K12 State Aid (minus Trans)	\$16,456,189	\$16,405,356	\$15,263,976		\$16,012,290	\$16,200,087	\$16,224,979	\$16,224,979	\$16,241,725	\$16,239,108	\$16,397,049
	Adequacy Gap	\$1,750,764	\$1,387,015	\$637,611		\$1,196,819	(\$343,170)	(\$744,974)	(\$118,137)	\$1,468,747	\$22,684	(\$736,791)
	Adequacy Gap PP	\$1,590	\$1,293	\$639		\$1,205	(\$348)	(\$785)	(\$122)	\$1,482	\$23	(\$735)
<b>Trenton City</b>	Adequacy As Defined	\$215,997,820	\$233,009,082	\$235,223,030		\$266,638,080	\$275,933,644	\$275,511,242	\$293,735,179	\$294,898,706	\$304,158,096	\$320,360,352
	K12 State Aid (minus Trans)	\$216,861,050	\$225,636,144	\$212,952,183		\$224,144,081	\$225,076,170	\$225,348,170	\$225,348,170	\$226,081,557	\$227,839,925	\$237,702,021
	Adequacy Gap	\$21,978,892	\$13,742,724	(\$1,155,185)		(\$21,378,337)	(\$29,741,812)	(\$29,047,410)	(\$47,271,347)	(\$47,279,174)	(\$54,349,436)	(\$60,250,222)
	Adequacy Gap PP	\$1,585	\$988	(\$83)		(\$1,560)	(\$2,184)	(\$2,075)	(\$3,341)	(\$3,280)	(\$3,646)	(\$3,974)
<b>Union City</b>	Adequacy As Defined	\$180,793,989	\$188,937,269	\$199,042,531		\$224,502,363	\$242,405,146	\$255,263,935	\$265,929,783	\$267,725,422	\$271,130,937	\$272,750,836
	K12 State Aid (minus Trans)	\$147,821,304	\$154,512,544	\$145,599,623		\$173,769,192	\$177,111,468	\$177,343,348	\$177,343,348	\$178,530,209	\$180,656,602	\$189,713,207
	Adequacy Gap	(\$17,554,048)	(\$19,006,088)	(\$38,024,271)		(\$35,314,534)	(\$49,875,041)	(\$62,501,950)	(\$73,167,798)	(\$73,776,576)	(\$75,055,698)	(\$67,618,992)
	Adequacy Gap PP	(\$1,762)	(\$1,826)	(\$3,631)		(\$3,211)	(\$4,400)	(\$5,348)	(\$6,132)	(\$6,069)	(\$6,198)	(\$5,469)
<b>Vineland City</b>	Adequacy As Defined	\$135,098,564	\$137,732,435	\$136,629,327		\$153,017,321	\$174,543,603	\$183,405,345	\$184,863,686	\$185,003,710	\$181,869,883	\$185,132,603
	K12 State Aid (minus Trans)	\$133,314,393	\$132,953,526	\$124,099,015		\$130,974,443	\$132,118,712	\$132,371,922	\$132,371,922	\$132,480,802	\$130,432,310	\$129,952,085
	Adequacy Gap	\$19,359,826	\$16,840,872	\$9,089,469		(\$311,439)	(\$20,693,452)	(\$29,301,984)	(\$30,325,696)	(\$29,913,519)	(\$28,375,996)	(\$31,427,093)
	Adequacy Gap PP	\$2,029	\$1,785	\$952		(\$32)	(\$2,068)	(\$2,974)	(\$3,019)	(\$2,968)	(\$2,811)	(\$3,095)
<b>West New York Town</b>	Adequacy As Defined	\$101,803,012	\$113,080,064	\$116,857,949		\$133,786,483	\$145,824,838	\$155,278,256	\$159,262,191	\$160,355,669	\$164,580,486	\$164,484,394
	K12 State Aid (minus Trans)	\$75,849,451	\$79,532,503	\$75,030,500		\$90,306,669	\$92,664,133	\$92,810,973	\$92,810,973	\$93,552,570	\$95,078,751	\$99,442,852
	Adequacy Gap	(\$12,316,921)	(\$19,910,921)	(\$27,458,235)		(\$29,110,600)	(\$38,591,491)	(\$47,606,685)	(\$51,590,620)	(\$50,741,540)	(\$52,670,476)	(\$47,473,567)
	Adequacy Gap PP	(\$1,978)	(\$3,120)	(\$4,240)		(\$4,243)	(\$5,400)	(\$6,519)	(\$6,952)	(\$6,684)	(\$6,957)	(\$6,150)

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices

Table 2. Abbott State Aid Gaps by Year

District		School Year										
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Asbury Park City	State Aid Req. for Adequacy	\$32,031,036	\$32,939,756	\$35,657,491		\$29,742,933	\$29,239,693	\$34,392,350	\$31,939,334	\$32,255,521	\$30,099,706	\$29,603,149
	State Aid Rec'd	\$57,632,816	\$57,632,816	\$54,355,374	\$57,632,816	\$55,195,430	\$55,360,170	\$55,407,010	\$55,407,010	\$55,429,860	\$54,448,308	\$53,166,244
	State Aid Gap	\$25,601,780	\$24,693,060	\$18,697,883		\$25,452,497	\$26,120,477	\$21,014,660	\$23,467,676	\$23,174,339	\$24,348,602	\$23,563,095
	State Aid Gap Per Pupil	\$9,849	\$9,716	\$7,709		\$10,917	\$10,924	\$8,845	\$10,230	\$10,318	\$11,040	\$10,869
Bridgeton City	State Aid Req. for Adequacy	\$60,700,078	\$65,681,876	\$69,923,239		\$75,120,373	\$89,357,347	\$101,053,592	\$106,222,132	\$107,776,821	\$111,293,038	\$114,049,455
	State Aid Rec'd	\$60,701,078	\$64,376,595	\$60,823,033	\$77,077,206	\$76,685,840	\$79,845,066	\$79,952,446	\$79,952,446	\$80,607,366	\$82,864,389	\$86,812,555
	State Aid Gap	\$1,000	(\$1,305,281)	(\$9,100,206)		\$1,565,467	(\$9,512,281)	(\$21,101,146)	(\$26,269,686)	(\$27,169,455)	(\$28,428,649)	(\$27,236,900)
	State Aid Gap Per Pupil	\$0	(\$282)	(\$1,910)		\$310	(\$1,826)	(\$3,919)	(\$4,729)	(\$4,759)	(\$4,936)	(\$4,598)
Burlington City	State Aid Req. for Adequacy	\$14,090,747	\$14,175,783	\$16,837,389		\$14,729,850	\$16,034,438	\$16,554,096	\$15,572,668	\$15,844,278	\$16,063,601	\$16,927,192
	State Aid Rec'd	\$16,953,788	\$16,953,788	\$15,494,205	\$16,953,788	\$16,509,000	\$16,769,917	\$16,797,657	\$16,797,657	\$16,811,067	\$16,661,574	\$16,734,628
	State Aid Gap	\$2,863,041	\$2,778,005	(\$1,343,184)		\$1,779,150	\$735,479	\$243,561	\$1,224,989	\$966,789	\$597,973	(\$192,564)
	State Aid Gap Per Pupil	\$1,899	\$1,866	(\$898)		\$1,234	\$522	\$178	\$897	\$704	\$430	(\$139)
Camden City	State Aid Req. for Adequacy	\$230,802,393	\$230,205,935	\$242,415,811		\$216,576,468	\$242,524,914	\$277,274,079	\$287,676,163	\$278,685,347	\$284,224,802	\$287,853,090
	State Aid Rec'd	\$278,999,961	\$281,679,995	\$266,560,368	\$281,437,116	\$275,905,628	\$279,550,217	\$279,847,597	\$279,847,597	\$280,072,565	\$280,088,059	\$282,029,317
	State Aid Gap	\$48,197,568	\$51,474,060	\$24,144,557		\$59,329,160	\$37,025,303	\$2,573,518	(\$7,828,566)	\$1,387,218	(\$4,136,743)	(\$5,823,773)
	State Aid Gap Per Pupil	\$3,179	\$3,439	\$1,631		\$3,996	\$2,481	\$169	(\$511)	\$90	(\$269)	(\$375)
City Of Orange Twp	State Aid Req. for Adequacy	\$62,641,363	\$67,891,827	\$67,265,304		\$75,346,389	\$80,816,025	\$91,429,255	\$96,660,245	\$94,308,518	\$94,041,821	\$98,079,231
	State Aid Rec'd	\$62,641,363	\$67,359,118	\$63,369,306	\$71,158,031	\$71,995,702	\$73,355,220	\$73,454,820	\$73,454,820	\$74,020,695	\$75,202,477	\$78,604,954
	State Aid Gap	\$0	(\$532,709)	(\$3,895,998)		(\$3,350,687)	(\$7,460,805)	(\$17,974,435)	(\$23,205,425)	(\$20,287,823)	(\$18,839,344)	(\$19,474,277)
	State Aid Gap Per Pupil	\$0	(\$115)	(\$860)		(\$700)	(\$1,521)	(\$3,487)	(\$4,532)	(\$3,896)	(\$3,643)	(\$3,712)
East Orange	State Aid Req. for Adequacy	\$139,889,321	\$142,360,868	\$152,960,129		\$133,124,864	\$139,321,304	\$159,552,409	\$164,678,754	\$156,180,854	\$152,613,109	\$150,695,936
	State Aid Rec'd	\$179,617,054	\$179,617,054	\$169,391,625	\$179,617,054	\$176,635,492	\$177,959,050	\$178,156,410	\$178,156,410	\$178,297,649	\$175,158,952	\$175,087,372
	State Aid Gap	\$39,727,733	\$37,256,186	\$16,431,496		\$43,510,628	\$38,637,746	\$18,604,001	\$13,477,656	\$22,116,795	\$22,545,843	\$24,391,436
	State Aid Gap Per Pupil	\$3,864	\$3,607	\$1,596		\$4,186	\$3,897	\$1,849	\$1,367	\$2,268	\$2,315	\$2,533
Elizabeth City	State Aid Req. for Adequacy	\$258,934,339	\$289,875,282	\$307,481,519		\$355,409,165	\$390,705,046	\$438,780,838	\$456,420,944	\$463,972,411	\$474,904,246	\$487,879,745
	State Aid Rec'd	\$269,118,375	\$287,920,485	\$270,819,490	\$356,039,611	\$355,913,522	\$363,472,698	\$363,945,958	\$363,945,958	\$366,581,177	\$373,294,815	\$390,533,502
	State Aid Gap	\$10,184,036	(\$1,954,797)	(\$36,662,029)		\$504,357	(\$27,232,348)	(\$74,834,880)	(\$92,474,986)	(\$97,391,234)	(\$101,609,431)	(\$97,346,243)
	State Aid Gap Per Pupil	\$513	(\$97)	(\$1,762)		\$23	(\$1,186)	(\$3,131)	(\$3,804)	(\$3,903)	(\$3,988)	(\$3,721)
Garfield City	State Aid Req. for Adequacy	\$46,603,354	\$48,396,186	\$50,106,141		\$54,031,365	\$57,693,217	\$66,899,802	\$67,138,666	\$65,579,364	\$65,711,300	\$65,676,839
	State Aid Rec'd	\$46,603,353	\$48,396,186	\$44,787,657	\$55,339,655	\$55,077,996	\$55,810,366	\$55,908,666	\$55,908,626	\$56,248,834	\$56,596,841	\$58,866,841
	State Aid Gap	(\$1)	\$0	(\$5,318,484)		\$1,046,631	(\$1,882,851)	(\$10,991,136)	(\$11,230,040)	(\$9,330,530)	(\$9,114,459)	(\$6,809,998)
	State Aid Gap Per Pupil	\$0	\$0	(\$1,180)		\$222	(\$391)	(\$2,241)	(\$2,315)	(\$1,905)	(\$1,848)	(\$1,373)
Gloucester City	State Aid Req. for Adequacy	\$21,069,136	\$20,990,491	\$23,062,704		\$19,562,734	\$22,292,245	\$25,177,959	\$26,293,335	\$26,919,349	\$27,544,917	\$28,389,455
	State Aid Rec'd	\$30,418,261	\$30,418,261	\$28,472,186	\$30,418,261	\$29,644,731	\$30,038,412	\$30,074,492	\$30,074,492	\$30,108,192	\$29,595,537	\$29,595,537
	State Aid Gap	\$9,349,125	\$9,427,770	\$5,409,482		\$10,081,997	\$7,746,167	\$4,896,533	\$3,781,157	\$3,188,843	\$2,050,620	\$1,206,082
	State Aid Gap Per Pupil	\$5,078	\$5,141	\$3,072		\$5,725	\$4,263	\$2,705	\$2,036	\$1,689	\$1,085	\$629
Harrison Town	State Aid Req. for Adequacy	\$19,136,111	\$20,354,491	\$22,914,065		\$26,065,488	\$27,295,798	\$26,711,593	\$27,007,155	\$26,926,003	\$27,530,776	\$28,327,985
	State Aid Rec'd	\$19,136,112	\$20,092,918	\$18,556,702	\$24,805,543	\$25,057,532	\$25,343,840	\$25,383,780	\$25,383,780	\$25,418,188	\$25,459,593	\$26,176,691
	State Aid Gap	\$1	(\$261,573)	(\$4,357,363)		(\$1,007,956)	(\$1,951,958)	(\$1,327,813)	(\$1,623,375)	(\$1,507,815)	(\$2,071,183)	(\$2,151,294)
	State Aid Gap Per Pupil	\$0	(\$140)	(\$2,236)		(\$507)	(\$996)	(\$657)	(\$785)	(\$721)	(\$984)	(\$1,006)
Hoboken City	State Aid Req. for Adequacy	\$2,144,283	\$2,171,536	\$5,248,381		\$4,835,719	\$5,492,577	\$5,556,304	\$5,794,362	\$5,968,914	\$5,871,399	\$5,680,526
	State Aid Rec'd	\$8,814,741	\$9,399,671	\$6,993,088	\$9,399,671	\$9,831,423	\$10,527,645	\$10,576,865	\$10,656,560	\$10,682,520	\$10,468,870	\$9,941,346
	State Aid Gap	\$6,670,458	\$7,228,135	\$1,744,707		\$4,995,704	\$5,035,068	\$5,020,561	\$4,862,198	\$4,713,606	\$4,597,471	\$4,260,820
	State Aid Gap Per Pupil	\$3,001	\$3,089	\$753		\$2,114	\$2,071	\$2,033	\$1,910	\$1,816	\$1,712	\$1,547

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices

Table 2. Abbott State Aid Gaps by Year

District		School Year										
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
<b>Irvington Township</b>	State Aid Req. for Adequacy	\$93,288,046	\$87,789,399	\$91,241,492		\$84,835,679	\$87,183,434	\$106,412,350	\$114,919,841	\$117,254,359	\$121,411,989	\$130,333,741
	State Aid Rec'd	\$113,144,344	\$113,144,344	\$106,416,768	\$113,133,130	\$111,604,784	\$112,230,897	\$112,373,117	\$112,373,117	\$113,296,380	\$113,477,223	\$117,691,353
	State Aid Gap	\$19,856,298	\$25,354,945	\$15,175,276		\$26,769,105	\$25,047,463	\$5,960,767	(\$2,546,724)	(\$3,957,979)	(\$7,934,766)	(\$12,642,388)
	State Aid Gap Per Pupil	\$2,731	\$3,565	\$2,120		\$3,862	\$3,501	\$815	(\$351)	(\$533)	(\$1,040)	(\$1,634)
<b>Jersey City</b>	State Aid Req. for Adequacy	\$306,574,506	\$307,786,723	\$317,657,667		\$303,330,953	\$309,224,187	\$308,443,088	\$306,903,661	\$296,818,996	\$258,975,161	\$236,251,669
	State Aid Rec'd	\$417,733,738	\$417,733,738	\$391,023,629	\$417,859,149	\$417,859,150	\$417,859,150	\$418,471,290	\$418,471,290	\$418,779,890	\$410,404,292	\$406,904,292
	State Aid Gap	\$111,159,232	\$109,947,015	\$73,365,962		\$114,528,197	\$108,634,963	\$110,028,202	\$111,567,629	\$121,960,894	\$151,429,131	\$170,652,623
	State Aid Gap Per Pupil	\$3,728	\$3,712	\$2,489		\$3,789	\$3,571	\$3,534	\$3,649	\$3,991	\$4,917	\$5,538
<b>Keansburg Boro</b>	State Aid Req. for Adequacy	\$22,612,758	\$20,808,704	\$21,174,094		\$15,582,065	\$17,778,716	\$19,233,528	\$17,992,774	\$18,651,442	\$20,413,216	\$18,944,927
	State Aid Rec'd	\$28,752,422	\$28,752,422	\$26,904,882	\$28,010,210	\$26,876,780	\$27,296,713	\$27,324,773	\$27,334,659	\$27,347,969	\$26,830,161	\$26,538,616
	State Aid Gap	\$6,139,664	\$7,943,718	\$5,730,788		\$11,294,715	\$9,517,997	\$8,091,245	\$9,341,885	\$8,696,527	\$6,416,945	\$7,593,689
	State Aid Gap Per Pupil	\$3,653	\$4,987	\$3,710		\$7,344	\$6,598	\$5,954	\$6,821	\$6,025	\$4,551	\$5,436
<b>Long Branch City</b>	State Aid Req. for Adequacy	\$30,131,342	\$30,126,889	\$39,125,883		\$41,394,319	\$42,490,290	\$48,945,201	\$51,022,360	\$54,451,372	\$54,635,657	\$56,319,041
	State Aid Rec'd	\$40,594,808	\$40,594,808	\$36,798,444	\$41,895,464	\$41,795,235	\$42,090,461	\$42,188,021	\$42,188,021	\$42,540,363	\$43,224,236	\$45,385,448
	State Aid Gap	\$10,463,466	\$10,467,919	(\$2,327,439)		\$400,916	(\$399,829)	(\$6,757,180)	(\$8,834,339)	(\$11,911,009)	(\$11,411,421)	(\$10,933,593)
	State Aid Gap Per Pupil	\$2,518	\$2,436	(\$521)		\$85	(\$84)	(\$1,378)	(\$1,768)	(\$2,372)	(\$2,271)	(\$2,142)
<b>Millville City</b>	State Aid Req. for Adequacy	\$53,443,252	\$55,698,983	\$58,004,851		\$51,206,511	\$59,419,693	\$64,389,361	\$65,638,696	\$65,310,207	\$63,949,106	\$67,010,177
	State Aid Rec'd	\$67,936,623	\$67,936,623	\$63,630,532	\$67,936,623	\$67,335,170	\$67,860,613	\$67,959,813	\$67,959,813	\$68,009,023	\$67,197,040	\$67,197,040
	State Aid Gap	\$14,493,371	\$12,237,640	\$5,625,681		\$16,128,659	\$8,440,920	\$3,570,452	\$2,321,117	\$2,698,816	\$3,247,934	\$186,863
	State Aid Gap Per Pupil	\$2,818	\$2,396	\$1,113		\$3,246	\$1,688	\$720	\$471	\$557	\$668	\$39
<b>Neptune Twp</b>	State Aid Req. for Adequacy	\$27,297,871	\$30,870,762	\$32,632,790		\$29,039,971	\$29,547,307	\$29,686,112	\$28,090,270	\$26,058,281	\$24,906,980	\$20,060,068
	State Aid Rec'd	\$32,632,790	\$32,632,790	\$29,006,821	\$32,632,790	\$32,427,811	\$32,632,789	\$32,710,089	\$32,710,089	\$32,746,719	\$32,091,785	\$31,484,609
	State Aid Gap	\$5,334,919	\$1,762,028	(\$3,625,969)		\$3,387,840	\$3,085,482	\$3,023,977	\$4,619,819	\$6,688,438	\$7,184,805	\$11,424,541
	State Aid Gap Per Pupil	\$1,331	\$448	(\$912)		\$861	\$794	\$793	\$1,247	\$1,810	\$2,045	\$3,323
<b>New Brunswick City</b>	State Aid Req. for Adequacy	\$99,866,899	\$105,713,410	\$108,945,990		\$122,708,921	\$134,112,128	\$149,882,086	\$160,599,731	\$162,075,304	\$167,993,854	\$169,353,085
	State Aid Rec'd	\$99,866,900	\$104,860,245	\$97,713,385	\$119,688,982	\$120,292,970	\$122,600,268	\$122,777,268	\$122,777,268	\$123,906,734	\$126,873,046	\$133,216,698
	State Aid Gap	\$1	(\$853,165)	(\$11,232,605)		(\$2,415,951)	(\$11,511,860)	(\$27,104,818)	(\$37,822,463)	(\$38,168,570)	(\$41,120,808)	(\$36,136,387)
	State Aid Gap Per Pupil	\$0	(\$113)	(\$1,414)		(\$291)	(\$1,343)	(\$3,000)	(\$4,077)	(\$4,031)	(\$4,256)	(\$3,627)
<b>Newark City</b>	State Aid Req. for Adequacy	\$617,495,349	\$684,839,492	\$708,629,888		\$664,868,146	\$645,140,241	\$828,418,319	\$846,923,457	\$875,528,345	\$896,772,292	\$917,666,775
	State Aid Rec'd	\$705,081,347	\$714,990,694	\$672,565,847	\$714,990,694	\$714,315,679	\$714,315,679	\$715,271,519	\$715,271,519	\$742,025,051	\$750,118,011	\$787,623,912
	State Aid Gap	\$87,585,998	\$30,151,202	(\$36,064,041)		\$49,447,533	\$69,175,438	(\$113,146,800)	(\$131,651,938)	(\$133,503,294)	(\$146,654,281)	(\$130,042,863)
	State Aid Gap Per Pupil	\$1,942	\$672	(\$798)		\$1,079	\$1,458	(\$2,277)	(\$2,664)	(\$2,663)	(\$2,875)	(\$2,506)
<b>Passaic City</b>	State Aid Req. for Adequacy	\$173,537,138	\$184,415,781	\$194,926,533		\$220,326,469	\$234,722,952	\$260,010,580	\$271,380,317	\$263,198,528	\$267,678,866	\$270,503,241
	State Aid Rec'd	\$174,952,731	\$184,415,781	\$174,114,356	\$226,148,279	\$224,983,917	\$228,040,644	\$228,314,704	\$228,314,704	\$229,227,941	\$230,752,455	\$240,690,152
	State Aid Gap	\$1,415,593	\$0	(\$20,812,177)		\$4,657,448	(\$6,682,308)	(\$31,695,876)	(\$43,065,613)	(\$33,970,587)	(\$36,926,411)	(\$29,813,089)
	State Aid Gap Per Pupil	\$119	\$0	(\$1,643)		\$354	(\$498)	(\$2,318)	(\$3,115)	(\$2,442)	(\$2,627)	(\$2,094)
<b>Paterson City</b>	State Aid Req. for Adequacy	\$343,137,191	\$352,372,067	\$389,106,393		\$394,527,941	\$401,062,650	\$471,502,718	\$468,436,214	\$458,413,850	\$492,398,821	\$498,365,788
	State Aid Rec'd	\$389,106,393	\$389,106,393	\$366,454,751	\$398,844,161	\$397,980,917	\$399,287,859	\$399,834,019	\$399,834,019	\$401,435,340	\$405,727,233	\$426,013,595
	State Aid Gap	\$45,969,202	\$36,734,326	(\$22,651,642)		\$3,452,976	(\$1,774,791)	(\$71,668,699)	(\$68,602,195)	(\$56,978,510)	(\$86,671,588)	(\$72,352,193)
	State Aid Gap Per Pupil	\$1,851	\$1,423	(\$868)		\$131	(\$66)	(\$2,624)	(\$2,493)	(\$2,037)	(\$3,057)	(\$2,520)
<b>Pemberton Twp</b>	State Aid Req. for Adequacy	\$45,866,609	\$47,274,423	\$50,699,360		\$49,684,120	\$57,462,231	\$60,919,682	\$56,017,441	\$57,704,105	\$56,855,126	\$55,518,673
	State Aid Rec'd	\$83,160,820	\$83,160,820	\$79,633,395	\$84,756,033	\$81,917,351	\$83,458,345	\$83,553,385	\$83,481,225	\$83,609,595	\$82,089,354	\$80,777,705
	State Aid Gap	\$37,294,211	\$35,886,397	\$28,934,035		\$32,233,231	\$25,996,114	\$22,633,703	\$27,463,784	\$25,905,490	\$25,234,228	\$25,259,032
	State Aid Gap Per Pupil	\$8,168	\$7,856	\$6,300		\$7,070	\$5,669	\$5,131	\$6,341	\$5,959	\$5,988	\$6,095

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices

Table 2. Abbott State Aid Gaps by Year

District		School Year										
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Perth Amboy City	State Aid Req. for Adequacy	\$116,843,557	\$128,543,677	\$136,355,851		\$149,111,882	\$161,289,386	\$176,792,162	\$176,022,909	\$176,967,898	\$185,782,591	\$188,360,803
	State Aid Rec'd	\$116,843,556	\$126,261,365	\$118,458,269	\$159,416,958	\$157,355,943	\$159,791,443	\$159,990,923	\$159,990,923	\$160,402,588	\$161,347,542	\$168,100,857
	State Aid Gap	(\$1)	(\$2,282,312)	(\$17,897,582)		\$8,244,061	(\$1,497,943)	(\$16,801,239)	(\$16,031,986)	(\$16,565,310)	(\$24,435,049)	(\$20,259,946)
	State Aid Gap Per Pupil	\$0	(\$252)	(\$1,896)		\$859	(\$153)	(\$1,687)	(\$1,604)	(\$1,624)	(\$2,382)	(\$1,950)
Phillipsburg Town	State Aid Req. for Adequacy	\$27,303,539	\$27,097,603	\$29,015,170		\$27,037,909	\$29,741,227	\$32,694,253	\$34,845,805	\$35,673,456	\$37,692,381	\$39,765,116
	State Aid Rec'd	\$37,863,535	\$37,863,535	\$35,290,157	\$37,863,535	\$36,952,354	\$37,383,378	\$37,436,755	\$37,441,412	\$37,483,171	\$37,483,470	\$38,053,231
	State Aid Gap	\$10,559,996	\$10,765,932	\$6,274,987		\$9,914,445	\$7,642,151	\$4,742,502	\$2,595,607	\$1,809,715	(\$208,911)	(\$1,711,885)
	State Aid Gap Per Pupil	\$4,261	\$4,380	\$2,562		\$4,020	\$3,131	\$1,897	\$1,032	\$698	(\$79)	(\$639)
Plainfield City	State Aid Req. for Adequacy	\$88,734,208	\$90,226,112	\$100,597,586		\$121,497,307	\$133,457,441	\$155,431,820	\$170,709,015	\$173,050,960	\$180,912,916	\$190,347,215
	State Aid Rec'd	\$98,853,090	\$100,597,586	\$94,378,350	\$117,635,080	\$118,407,526	\$121,223,240	\$121,397,680	\$121,397,680	\$124,006,649	\$126,468,339	\$132,241,297
	State Aid Gap	\$10,118,882	\$10,371,474	(\$6,219,236)		(\$3,089,781)	(\$12,234,201)	(\$34,034,140)	(\$49,311,335)	(\$49,044,311)	(\$54,444,577)	(\$58,105,918)
	State Aid Gap Per Pupil	\$1,372	\$1,388	(\$817)		(\$382)	(\$1,440)	(\$3,790)	(\$5,371)	(\$5,121)	(\$5,515)	(\$5,668)
Pleasantville City	State Aid Req. for Adequacy	\$46,936,200	\$52,584,282	\$51,098,789		\$49,593,811	\$56,486,694	\$61,780,316	\$60,156,105	\$60,529,606	\$60,719,982	\$62,164,582
	State Aid Rec'd	\$64,996,534	\$64,996,534	\$61,151,997	\$64,996,534	\$63,970,810	\$64,764,049	\$64,837,599	\$64,837,599	\$64,881,006	\$64,048,801	\$64,048,801
	State Aid Gap	\$18,060,334	\$12,412,252	\$10,053,208		\$14,376,999	\$8,277,355	\$3,057,283	\$4,681,494	\$4,351,400	\$3,328,819	\$1,884,219
	State Aid Gap Per Pupil	\$4,553	\$3,303	\$2,700		\$3,681	\$2,240	\$853	\$1,310	\$1,217	\$926	\$531
Salem City	State Aid Req. for Adequacy	\$14,738,734	\$14,960,636	\$14,912,819		\$13,253,587	\$14,696,550	\$16,463,148	\$16,072,250	\$14,869,521	\$16,377,181	\$17,521,130
	State Aid Rec'd	\$16,579,793	\$16,579,793	\$15,447,539	\$16,494,552	\$16,167,738	\$16,359,748	\$16,384,640	\$16,384,640	\$16,402,608	\$16,399,991	\$16,678,731
	State Aid Gap	\$1,841,059	\$1,619,157	\$534,720		\$2,914,151	\$1,663,198	(\$78,508)	\$312,390	\$1,533,087	\$22,810	(\$842,399)
	State Aid Gap Per Pupil	\$1,672	\$1,510	\$536		\$2,935	\$1,689	(\$83)	\$324	\$1,547	\$23	(\$841)
Trenton City	State Aid Req. for Adequacy	\$187,347,699	\$201,106,942	\$217,143,908		\$206,143,610	\$211,915,072	\$238,817,476	\$258,336,804	\$262,248,363	\$272,225,982	\$285,542,231
	State Aid Rec'd	\$221,513,862	\$227,907,566	\$215,362,489	\$227,907,566	\$226,927,752	\$227,809,033	\$228,081,033	\$228,081,033	\$228,933,774	\$230,692,142	\$242,226,749
	State Aid Gap	\$34,166,163	\$26,800,624	(\$1,781,419)		\$20,784,142	\$15,893,961	(\$10,736,443)	(\$30,255,771)	(\$33,314,589)	(\$41,533,840)	(\$43,315,482)
	State Aid Gap Per Pupil	\$2,463	\$1,928	(\$128)		\$1,517	\$1,167	(\$767)	(\$2,139)	(\$2,311)	(\$2,786)	(\$2,857)
Union City	State Aid Req. for Adequacy	\$148,521,449	\$155,287,418	\$164,767,718		\$173,380,571	\$187,899,248	\$210,893,108	\$217,764,457	\$220,005,632	\$221,997,208	\$221,089,815
	State Aid Rec'd	\$148,521,448	\$155,287,418	\$145,599,623	\$174,449,158	\$174,235,441	\$177,586,799	\$177,818,679	\$177,818,679	\$179,005,701	\$181,132,094	\$190,188,699
	State Aid Gap	(\$1)	\$0	(\$19,168,095)		\$854,870	(\$10,312,449)	(\$33,074,429)	(\$39,945,778)	(\$40,999,931)	(\$40,865,114)	(\$30,901,116)
	State Aid Gap Per Pupil	\$0	\$0	(\$1,831)		\$78	(\$910)	(\$2,830)	(\$3,348)	(\$3,374)	(\$3,374)	(\$2,499)
Vineland City	State Aid Req. for Adequacy	\$94,158,343	\$95,563,526	\$104,033,104		\$96,576,505	\$111,281,368	\$125,818,882	\$125,666,406	\$128,922,138	\$126,512,842	\$129,330,934
	State Aid Rec'd	\$136,433,400	\$136,433,400	\$127,988,252	\$136,433,400	\$135,247,239	\$136,433,400	\$136,686,610	\$136,686,610	\$136,799,340	\$134,750,848	\$134,746,158
	State Aid Gap	\$42,275,057	\$40,869,874	\$23,955,148		\$38,670,734	\$25,152,032	\$10,867,728	\$11,020,204	\$7,877,202	\$8,238,006	\$5,415,224
	State Aid Gap Per Pupil	\$4,430	\$4,331	\$2,508		\$3,923	\$2,514	\$1,103	\$1,097	\$782	\$816	\$533
West New York Town	State Aid Req. for Adequacy	\$74,367,766	\$83,800,500	\$85,725,653		\$94,282,099	\$103,728,028	\$116,900,101	\$117,351,194	\$120,086,197	\$120,944,172	\$119,475,983
	State Aid Rec'd	\$76,144,693	\$79,951,928	\$75,030,500	\$89,900,673	\$90,776,958	\$93,166,144	\$93,312,984	\$93,312,984	\$94,065,988	\$95,592,169	\$100,371,778
	State Aid Gap	\$1,776,927	(\$3,848,572)	(\$10,695,153)		(\$3,505,141)	(\$10,561,884)	(\$23,587,117)	(\$24,038,210)	(\$26,020,209)	(\$25,352,003)	(\$19,104,205)
	State Aid Gap Per Pupil	\$285	(\$603)	(\$1,651)		(\$511)	(\$1,478)	(\$3,230)	(\$3,239)	(\$3,428)	(\$3,349)	(\$2,475)
Grand Total	State Aid Req. for Adequacy	\$3,500,244,617	\$3,691,911,360	\$3,909,667,712		\$3,912,927,724	\$4,129,411,447	\$4,726,816,568	\$4,850,253,465	\$4,862,235,940	\$4,939,055,038	\$5,007,087,597
	State Aid Rec'd	\$4,101,349,729	\$4,187,054,670	\$3,932,593,020	\$4,430,871,723	\$4,405,883,821	\$4,450,223,253	\$4,456,230,602	\$4,456,252,640	\$4,499,183,943	\$4,516,539,647	\$4,657,728,708
	State Aid Gap	\$601,105,112	\$495,143,310	\$22,925,308		\$492,956,097	\$320,811,806	(\$270,585,966)	(\$394,000,825)	(\$363,051,997)	(\$422,515,391)	(\$349,358,889)
	State Aid Gap Per Pupil	\$2,165	\$1,769	\$81		\$1,706	\$1,092	(\$899)	(\$1,304)	(\$1,186)	(\$1,366)	(\$1,115)

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices



Table 3. Abbott Local Levy Gaps by Year

District		School Year										
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Asbury Park City	LFS	\$10,202,981	\$10,400,360	\$10,570,860		\$11,450,281	\$12,115,140	\$14,196,885	\$16,502,549	\$16,668,654	\$16,234,325	\$17,356,249
	Levy	\$5,894,611	\$6,130,395	\$6,130,395	\$6,130,395	\$6,253,002	\$6,378,062	\$6,505,623	\$6,635,736	\$6,768,451	\$7,254,360	\$7,399,447
	Levy Gap	(\$4,308,370)	(\$4,269,965)	(\$4,440,465)		(\$5,197,279)	(\$5,737,078)	(\$7,691,262)	(\$9,866,813)	(\$9,900,203)	(\$8,979,965)	(\$9,956,802)
	Levy Gap Per Pupil	(\$1,657)	(\$1,680)	(\$1,831)		(\$2,229)	(\$2,399)	(\$3,237)	(\$4,301)	(\$4,408)	(\$4,072)	(\$4,593)
Bridgeton City	LFS	\$7,000,813	\$7,122,206	\$7,350,098		\$7,891,734	\$8,482,235	\$9,596,275	\$9,625,854	\$9,097,953	\$9,138,330	\$9,171,152
	Levy	\$3,362,744	\$3,497,254	\$3,637,144	\$3,637,144	\$3,637,144	\$3,637,144	\$3,637,144	\$3,637,144	\$3,637,144	\$3,694,291	\$3,694,291
	Levy Gap	(\$3,638,069)	(\$3,624,952)	(\$3,712,954)		(\$4,254,590)	(\$4,845,091)	(\$5,959,131)	(\$5,988,710)	(\$5,460,809)	(\$5,444,039)	(\$5,476,861)
	Levy Gap Per Pupil	(\$812)	(\$783)	(\$779)		(\$841)	(\$930)	(\$1,107)	(\$1,078)	(\$957)	(\$945)	(\$925)
Burlington City	LFS	\$7,199,448	\$7,585,113	\$7,684,746		\$7,785,689	\$8,342,401	\$9,361,252	\$9,741,821	\$9,057,020	\$9,058,415	\$8,857,970
	Levy	\$8,600,337	\$8,857,276	\$9,969,809	\$10,081,205	\$10,081,205	\$10,282,829	\$10,488,485	\$10,899,878	\$11,373,612	\$11,601,084	\$12,116,637
	Levy Gap	\$1,400,889	\$1,272,163	\$2,285,063		\$2,295,516	\$1,940,428	\$1,127,233	\$1,158,057	\$2,316,592	\$2,542,669	\$3,258,667
	Levy Gap Per Pupil	\$929	\$854	\$1,527		\$1,592	\$1,378	\$824	\$848	\$1,686	\$1,827	\$2,358
Camden City	LFS	\$17,941,690	\$18,545,852	\$18,842,181		\$21,412,835	\$24,084,654	\$27,460,109	\$28,068,813	\$26,913,794	\$27,245,114	\$28,220,687
	Levy	\$7,449,009	\$7,449,009	\$7,449,009	\$7,449,009	\$7,449,009	\$7,449,009	\$7,449,009	\$7,449,009	\$7,449,009	\$7,449,009	\$7,449,009
	Levy Gap	(\$10,492,681)	(\$11,096,843)	(\$11,393,172)		(\$13,963,826)	(\$16,635,645)	(\$20,011,100)	(\$20,619,804)	(\$19,464,785)	(\$19,796,105)	(\$20,771,678)
	Levy Gap Per Pupil	(\$692)	(\$741)	(\$770)		(\$941)	(\$1,115)	(\$1,311)	(\$1,347)	(\$1,268)	(\$1,286)	(\$1,339)
City Of Orange Twp	LFS	\$16,645,820	\$17,381,233	\$17,374,572		\$17,185,649	\$18,113,997	\$20,800,481	\$21,661,608	\$22,540,193	\$20,955,735	\$21,597,090
	Levy	\$9,288,678	\$9,660,225	\$10,046,634	\$10,247,567	\$10,452,518	\$10,661,568	\$10,874,799	\$11,692,295	\$11,926,140	\$12,164,664	\$12,164,664
	Levy Gap	(\$7,357,142)	(\$7,721,008)	(\$7,327,938)		(\$6,733,131)	(\$7,452,429)	(\$9,925,682)	(\$9,969,313)	(\$10,614,053)	(\$8,791,071)	(\$9,432,426)
	Levy Gap Per Pupil	(\$1,606)	(\$1,665)	(\$1,617)		(\$1,406)	(\$1,520)	(\$1,926)	(\$1,947)	(\$2,038)	(\$1,700)	(\$1,798)
East Orange	LFS	\$31,469,940	\$33,317,784	\$35,034,496		\$38,843,046	\$41,362,806	\$44,763,085	\$44,660,845	\$42,032,759	\$41,816,219	\$44,253,072
	Levy	\$18,670,000	\$18,950,050	\$18,950,050	\$18,950,050	\$18,950,050	\$18,950,050	\$18,950,050	\$18,950,050	\$21,058,051	\$21,479,212	\$21,908,798
	Levy Gap	(\$12,799,940)	(\$14,367,734)	(\$16,084,446)		(\$19,892,996)	(\$22,412,756)	(\$25,813,035)	(\$25,710,795)	(\$20,974,708)	(\$20,337,007)	(\$22,344,274)
	Levy Gap Per Pupil	(\$1,245)	(\$1,391)	(\$1,562)		(\$1,914)	(\$2,260)	(\$2,566)	(\$2,608)	(\$2,151)	(\$2,088)	(\$2,320)
Elizabeth City	LFS	\$76,747,915	\$78,192,533	\$76,072,810		\$75,124,399	\$79,741,266	\$91,673,797	\$98,295,965	\$93,490,034	\$95,899,069	\$99,814,742
	Levy	\$40,970,810	\$44,248,475	\$48,673,323	\$48,673,323	\$48,673,323	\$52,313,124	\$52,313,124	\$59,813,124	\$59,813,124	\$59,813,124	\$59,813,124
	Levy Gap	(\$35,777,105)	(\$33,944,058)	(\$27,399,487)		(\$26,451,076)	(\$27,428,142)	(\$39,360,673)	(\$38,482,841)	(\$33,676,910)	(\$36,085,945)	(\$40,001,618)
	Levy Gap Per Pupil	(\$1,804)	(\$1,684)	(\$1,317)		(\$1,190)	(\$1,195)	(\$1,647)	(\$1,583)	(\$1,350)	(\$1,416)	(\$1,529)
Garfield City	LFS	\$23,368,784	\$23,750,168	\$23,534,239		\$23,407,108	\$24,953,469	\$29,307,459	\$30,296,266	\$29,243,099	\$29,924,548	\$31,090,230
	Levy	\$22,064,724	\$22,506,019	\$23,641,953	\$24,039,792	\$24,039,792	\$24,520,588	\$25,232,470	\$25,989,445	\$27,658,770	\$28,485,931	\$29,256,412
	Levy Gap	(\$1,304,060)	(\$1,244,149)	\$107,714		\$632,684	(\$432,881)	(\$4,074,989)	(\$4,306,821)	(\$1,584,329)	(\$1,438,617)	(\$1,833,818)
	Levy Gap Per Pupil	(\$301)	(\$282)	\$24		\$134	(\$90)	(\$831)	(\$888)	(\$323)	(\$292)	(\$370)
Gloucester City	LFS	\$6,557,490	\$6,888,025	\$7,148,068		\$7,580,893	\$7,632,160	\$8,890,263	\$8,751,000	\$8,951,247	\$8,607,965	\$8,484,677
	Levy	\$2,976,018	\$3,095,058	\$3,218,860	\$3,283,237	\$3,348,902	\$3,415,880	\$3,484,198	\$4,210,000	\$5,227,609	\$5,672,907	\$5,786,365
	Levy Gap	(\$3,581,472)	(\$3,792,967)	(\$3,929,208)		(\$4,231,991)	(\$4,216,280)	(\$5,406,065)	(\$4,541,000)	(\$3,723,638)	(\$2,935,058)	(\$2,698,312)
	Levy Gap Per Pupil	(\$1,945)	(\$2,068)	(\$2,231)		(\$2,403)	(\$2,320)	(\$2,987)	(\$2,445)	(\$1,972)	(\$1,553)	(\$1,407)
Harrison Town	LFS	\$10,767,425	\$11,442,033	\$11,232,181		\$11,598,901	\$12,391,935	\$14,894,717	\$16,256,355	\$16,587,910	\$16,876,180	\$16,986,062
	Levy	\$8,504,341	\$8,504,341	\$9,229,913	\$9,229,913	\$9,229,913	\$9,229,913	\$9,229,913	\$9,229,913	\$9,229,913	\$9,413,913	\$9,413,913
	Levy Gap	(\$2,263,084)	(\$2,937,692)	(\$2,002,268)		(\$2,368,988)	(\$3,162,022)	(\$5,664,804)	(\$7,026,442)	(\$7,357,997)	(\$7,462,267)	(\$7,572,149)
	Levy Gap Per Pupil	(\$1,280)	(\$1,576)	(\$1,027)		(\$1,191)	(\$1,614)	(\$2,803)	(\$3,399)	(\$3,517)	(\$3,547)	(\$3,542)
Hoboken City	LFS	\$34,131,203	\$34,493,318	\$37,083,017		\$36,314,239	\$38,126,371	\$41,707,830	\$43,400,969	\$43,495,490	\$42,956,579	\$45,190,493
	Levy	\$35,784,483	\$36,479,095	\$36,479,095	\$36,479,095	\$36,479,095	\$37,946,477	\$39,426,390	\$41,004,666	\$42,502,765	\$43,857,211	\$45,829,191

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices

Table 3. Abbott Local Levy Gaps by Year

District		School Year										
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Hoboken City	Levy Gap	\$1,653,280	\$1,985,777	(\$603,922)		\$164,856	(\$179,894)	(\$2,281,440)	(\$2,396,303)	(\$992,725)	\$900,632	\$638,698
	Levy Gap Per Pupil	\$744	\$849	(\$261)		\$70	(\$74)	(\$924)	(\$941)	(\$382)	\$335	\$232
Irvington Township	LFS	\$30,051,767	\$31,994,714	\$32,619,226		\$33,363,816	\$35,210,938	\$38,559,808	\$37,723,297	\$34,894,429	\$34,204,080	\$33,800,540
	Levy	\$17,459,529	\$17,459,529	\$17,459,529	\$17,459,529	\$17,459,529	\$17,459,529	\$17,459,529	\$17,459,529	\$17,459,529	\$17,459,529	\$17,459,529
	Levy Gap	(\$12,592,238)	(\$14,535,185)	(\$15,159,697)		(\$15,904,287)	(\$17,751,409)	(\$21,100,279)	(\$20,263,768)	(\$17,434,900)	(\$16,744,551)	(\$16,341,011)
	Levy Gap Per Pupil	(\$1,732)	(\$2,043)	(\$2,118)		(\$2,294)	(\$2,481)	(\$2,885)	(\$2,789)	(\$2,350)	(\$2,194)	(\$2,112)
Jersey City	LFS	\$196,262,527	\$208,930,150	\$221,140,368		\$223,671,965	\$246,144,257	\$311,145,670	\$335,745,966	\$336,460,489	\$370,261,455	\$398,895,043
	Levy	\$86,122,268	\$93,012,049	\$102,313,254	\$104,359,519	\$106,446,709	\$108,336,848	\$109,961,901	\$112,161,139	\$114,404,361	\$116,692,448	\$124,367,357
	Levy Gap	(\$110,140,259)	(\$115,918,101)	(\$118,827,114)		(\$117,225,256)	(\$137,807,409)	(\$201,183,769)	(\$223,584,827)	(\$222,056,128)	(\$253,569,007)	(\$274,527,686)
	Levy Gap Per Pupil	(\$3,694)	(\$3,914)	(\$4,032)		(\$3,878)	(\$4,530)	(\$6,462)	(\$7,313)	(\$7,266)	(\$8,233)	(\$8,909)
Keansburg Boro	LFS	\$7,039,797	\$7,325,220	\$7,270,912		\$7,147,486	\$7,300,160	\$8,105,967	\$8,204,527	\$7,612,866	\$7,428,109	\$7,397,548
	Levy	\$4,241,088	\$4,286,910	\$4,352,386	\$4,384,433	\$4,472,122	\$4,290,139	\$4,772,838	\$4,868,294	\$4,965,660	\$5,064,973	\$5,166,272
	Levy Gap	(\$2,798,709)	(\$3,038,310)	(\$2,918,526)		(\$2,675,364)	(\$3,010,021)	(\$3,333,129)	(\$3,336,233)	(\$2,647,206)	(\$2,363,136)	(\$2,231,276)
	Levy Gap Per Pupil	(\$1,665)	(\$1,907)	(\$1,890)		(\$1,740)	(\$2,087)	(\$2,453)	(\$2,436)	(\$1,834)	(\$1,676)	(\$1,597)
Long Branch City	LFS	\$36,636,289	\$39,766,857	\$39,204,801		\$39,719,263	\$42,907,188	\$48,735,599	\$51,681,518	\$49,267,633	\$50,529,775	\$50,812,194
	Levy	\$31,570,923	\$31,570,923	\$31,570,923	\$31,570,923	\$32,186,556	\$33,391,044	\$36,131,331	\$37,901,052	\$40,627,100	\$41,439,642	\$43,337,258
	Levy Gap	(\$5,065,366)	(\$8,195,934)	(\$7,633,878)		(\$7,532,707)	(\$9,516,144)	(\$12,604,268)	(\$13,780,466)	(\$8,640,533)	(\$9,090,133)	(\$7,474,936)
	Levy Gap Per Pupil	(\$1,219)	(\$1,907)	(\$1,707)		(\$1,598)	(\$2,008)	(\$2,571)	(\$2,757)	(\$1,721)	(\$1,809)	(\$1,465)
Millville City	LFS	\$19,057,860	\$20,177,030	\$21,131,206		\$22,004,090	\$23,597,179	\$26,559,924	\$26,258,781	\$25,065,505	\$24,569,542	\$24,484,891
	Levy	\$9,792,246	\$10,185,119	\$10,207,948	\$10,412,107	\$10,620,349	\$10,813,394	\$11,097,656	\$11,319,609	\$11,772,394	\$12,007,842	\$12,247,999
	Levy Gap	(\$9,265,614)	(\$9,991,911)	(\$10,923,258)		(\$11,383,741)	(\$12,783,785)	(\$15,462,268)	(\$14,939,172)	(\$13,293,111)	(\$12,561,700)	(\$12,236,892)
	Levy Gap Per Pupil	(\$1,802)	(\$1,957)	(\$2,162)		(\$2,291)	(\$2,557)	(\$3,120)	(\$3,029)	(\$2,741)	(\$2,585)	(\$2,534)
Neptune Twp	LFS	\$33,332,774	\$34,012,962	\$34,038,079		\$35,608,632	\$38,350,865	\$43,678,116	\$45,045,336	\$43,590,462	\$44,427,609	\$46,475,076
	Levy	\$31,395,338	\$32,651,152	\$33,957,198	\$33,957,198	\$33,957,198	\$34,636,342	\$35,329,068	\$36,035,649	\$36,756,362	\$37,491,489	\$38,241,319
	Levy Gap	(\$1,937,436)	(\$1,361,810)	(\$80,881)		(\$1,651,434)	(\$3,714,523)	(\$8,349,048)	(\$9,009,687)	(\$6,834,100)	(\$6,936,120)	(\$8,233,757)
	Levy Gap Per Pupil	(\$483)	(\$346)	(\$20)		(\$420)	(\$956)	(\$2,190)	(\$2,431)	(\$1,849)	(\$1,975)	(\$2,395)
New Brunswick City	LFS	\$25,978,852	\$26,449,645	\$27,983,116		\$28,609,705	\$30,764,573	\$37,345,374	\$39,399,366	\$37,575,190	\$38,390,378	\$40,016,716
	Levy	\$27,326,591	\$27,326,591	\$27,326,591	\$27,326,591	\$27,326,591	\$27,326,591	\$27,326,591	\$27,862,800	\$28,900,000	\$30,165,677	\$30,665,677
	Levy Gap	\$1,347,739	\$876,946	(\$656,525)		(\$1,283,114)	(\$3,437,982)	(\$10,018,783)	(\$11,536,566)	(\$8,675,190)	(\$8,224,701)	(\$9,351,039)
	Levy Gap Per Pupil	\$187	\$117	(\$83)		(\$155)	(\$401)	(\$1,109)	(\$1,244)	(\$916)	(\$851)	(\$939)
Newark City	LFS	\$139,946,918	\$146,828,040	\$152,916,784		\$151,040,456	\$157,300,061	\$179,577,518	\$183,863,588	\$172,102,786	\$175,851,728	\$186,330,046
	Levy	\$100,213,266	\$100,213,266	\$104,221,797	\$106,842,876	\$108,979,733	\$111,159,328	\$113,382,515	\$115,650,165	\$123,185,636	\$130,337,259	\$132,944,004
	Levy Gap	(\$39,733,652)	(\$46,614,774)	(\$48,694,987)		(\$42,060,723)	(\$46,140,733)	(\$66,195,003)	(\$68,213,423)	(\$48,917,150)	(\$45,514,469)	(\$53,386,042)
	Levy Gap Per Pupil	(\$881)	(\$1,039)	(\$1,077)		(\$918)	(\$973)	(\$1,332)	(\$1,380)	(\$976)	(\$892)	(\$1,029)
Passaic City	LFS	\$34,010,017	\$36,120,449	\$36,444,013		\$36,383,733	\$39,269,512	\$46,313,048	\$47,311,355	\$48,214,584	\$47,919,430	\$49,536,286
	Levy	\$14,701,553	\$15,289,615	\$16,818,577	\$16,818,577	\$16,818,577	\$16,818,577	\$16,818,577	\$16,818,577	\$16,818,577	\$16,818,577	\$16,818,577
	Levy Gap	(\$19,308,464)	(\$20,830,834)	(\$19,625,436)		(\$19,565,156)	(\$22,450,935)	(\$29,494,471)	(\$30,492,778)	(\$31,396,007)	(\$31,100,853)	(\$32,717,709)
	Levy Gap Per Pupil	(\$1,624)	(\$1,697)	(\$1,549)		(\$1,486)	(\$1,674)	(\$2,157)	(\$2,205)	(\$2,257)	(\$2,212)	(\$2,298)
Paterson City	LFS	\$73,949,723	\$77,595,438	\$79,607,305		\$79,497,856	\$83,686,927	\$96,356,637	\$97,149,177	\$90,981,962	\$92,447,333	\$92,941,300
	Levy	\$37,457,650	\$38,955,956	\$38,955,956	\$38,955,956	\$38,955,956	\$38,955,956	\$38,955,956	\$38,955,956	\$41,455,956	\$41,455,956	\$41,455,956
	Levy Gap	(\$36,492,073)	(\$38,639,482)	(\$40,651,349)		(\$40,541,900)	(\$44,730,971)	(\$57,400,681)	(\$58,193,221)	(\$49,526,006)	(\$50,991,377)	(\$51,485,344)
	Levy Gap Per Pupil	(\$1,469)	(\$1,497)	(\$1,558)		(\$1,534)	(\$1,660)	(\$2,102)	(\$2,115)	(\$1,771)	(\$1,799)	(\$1,793)

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices

Table 3. Abbott Local Levy Gaps by Year

District		School Year										
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Pemberton Twp	LFS	\$18,784,598	\$19,215,984	\$19,501,340		\$20,552,290	\$21,954,577	\$24,591,251	\$24,964,681	\$23,477,388	\$23,087,408	\$23,177,934
	Levy	\$10,953,343	\$11,957,283	\$11,957,283	\$11,957,283	\$12,196,428	\$12,440,356	\$12,689,163	\$12,942,946	\$13,201,804	\$13,465,840	\$14,347,611
	Levy Gap	(\$7,831,255)	(\$7,258,701)	(\$7,544,057)		(\$8,355,862)	(\$9,514,221)	(\$11,902,088)	(\$12,021,735)	(\$10,275,584)	(\$9,621,568)	(\$8,830,323)
	Levy Gap Per Pupil	(\$1,715)	(\$1,589)	(\$1,643)		(\$1,833)	(\$2,075)	(\$2,698)	(\$2,776)	(\$2,364)	(\$2,283)	(\$2,131)
Perth Amboy City	LFS	\$30,586,592	\$32,186,255	\$33,183,723		\$35,613,148	\$35,785,752	\$41,863,440	\$43,047,549	\$40,340,957	\$42,002,134	\$41,780,496
	Levy	\$18,318,647	\$19,784,139	\$21,762,553	\$21,762,553	\$21,762,553	\$21,762,553	\$21,762,734		\$22,762,553	\$25,259,486	\$25,259,486
	Levy Gap	(\$12,267,945)	(\$12,402,116)	(\$11,421,170)		(\$13,850,595)	(\$14,023,199)	(\$20,100,706)		(\$17,578,404)	(\$16,742,648)	(\$16,521,010)
	Levy Gap Per Pupil	(\$1,391)	(\$1,372)	(\$1,210)		(\$1,443)	(\$1,433)	(\$2,019)		(\$1,723)	(\$1,632)	(\$1,590)
Phillipsburg Town	LFS	\$9,904,575	\$10,260,717	\$10,429,040		\$11,000,125	\$11,371,226	\$12,323,996	\$12,550,417	\$11,631,272	\$11,332,898	\$11,322,368
	Levy	\$7,008,722	\$7,044,143	\$8,482,945	\$8,652,604	\$8,825,656	\$9,367,369	\$10,013,119	\$10,728,711	\$11,265,147	\$11,693,763	\$12,005,485
	Levy Gap	(\$2,895,853)	(\$3,216,574)	(\$1,946,095)		(\$2,174,469)	(\$2,003,857)	(\$2,310,877)	(\$1,821,706)	(\$366,125)	\$360,865	\$683,117
	Levy Gap Per Pupil	(\$1,169)	(\$1,309)	(\$795)		(\$882)	(\$821)	(\$924)	(\$724)	(\$141)	\$137	\$255
Plainfield City	LFS	\$32,854,040	\$34,242,712	\$33,802,374		\$32,818,164	\$34,914,406	\$40,592,822	\$41,356,707	\$40,935,780	\$41,483,365	\$41,221,743
	Levy	\$18,391,262	\$19,862,563	\$21,848,819	\$22,285,795	\$22,285,795	\$22,731,000	\$22,731,000	\$23,143,293	\$24,295,492	\$24,781,400	\$25,277,000
	Levy Gap	(\$14,462,778)	(\$14,380,149)	(\$11,953,555)		(\$10,532,369)	(\$12,183,406)	(\$17,861,822)	(\$18,213,414)	(\$16,640,288)	(\$16,701,965)	(\$15,944,743)
	Levy Gap Per Pupil	(\$1,961)	(\$1,925)	(\$1,571)		(\$1,302)	(\$1,434)	(\$1,989)	(\$1,984)	(\$1,738)	(\$1,692)	(\$1,555)
Pleasantville City	LFS	\$10,880,237	\$11,451,841	\$11,518,758		\$11,920,886	\$12,190,681	\$13,452,876	\$13,079,411	\$12,066,050	\$11,418,580	\$10,833,679
	Levy	\$6,469,465	\$6,728,243	\$6,728,243	\$6,728,243	\$6,862,808	\$7,988,767	\$8,148,542	\$8,311,512	\$8,477,742	\$8,854,456	\$9,031,545
	Levy Gap	(\$4,410,772)	(\$4,723,598)	(\$4,790,515)		(\$5,058,078)	(\$4,201,914)	(\$5,304,334)	(\$4,767,899)	(\$3,588,308)	(\$2,564,124)	(\$1,802,134)
	Levy Gap Per Pupil	(\$1,112)	(\$1,257)	(\$1,287)		(\$1,295)	(\$1,137)	(\$1,479)	(\$1,334)	(\$1,004)	(\$713)	(\$508)
Salem City	LFS	\$2,482,617	\$2,641,536	\$3,436,480		\$2,497,608	\$2,696,907	\$3,118,432	\$2,904,245	\$2,498,201	\$2,483,877	\$2,295,877
	Levy	\$2,392,321	\$2,392,321	\$2,392,321	\$2,392,321	\$2,392,321	\$2,392,321	\$2,392,321	\$2,392,321	\$2,392,321	\$2,392,321	\$2,392,321
	Levy Gap	(\$90,296)	(\$249,215)	(\$1,044,159)		(\$105,287)	(\$304,586)	(\$726,111)	(\$511,924)	(\$105,880)	(\$91,556)	\$96,444
	Levy Gap Per Pupil	(\$82)	(\$232)	(\$1,046)		(\$106)	(\$309)	(\$765)	(\$530)	(\$107)	(\$92)	\$96
Trenton City	LFS	\$33,302,932	\$34,173,562	\$33,034,505		\$34,546,787	\$36,061,213	\$40,586,655	\$41,692,620	\$38,793,312	\$38,830,375	\$39,342,849
	Levy	\$21,115,662	\$21,115,662	\$21,115,662	\$21,115,662	\$21,115,662	\$21,115,662	\$21,115,662	\$21,115,662	\$21,537,975	\$21,968,735	\$22,408,109
	Levy Gap	(\$12,187,270)	(\$13,057,900)	(\$11,918,843)		(\$13,431,125)	(\$14,945,551)	(\$19,470,993)	(\$20,576,958)	(\$17,255,337)	(\$16,861,640)	(\$16,934,740)
	Levy Gap Per Pupil	(\$879)	(\$939)	(\$860)		(\$980)	(\$1,097)	(\$1,391)	(\$1,455)	(\$1,197)	(\$1,131)	(\$1,117)
Union City	LFS	\$32,972,685	\$34,424,725	\$35,149,526		\$36,248,647	\$38,201,541	\$44,823,222	\$48,593,609	\$48,199,732	\$49,554,960	\$52,098,268
	Levy	\$15,418,637	\$15,418,637	\$15,418,637	\$15,418,637	\$15,418,637	\$15,418,637	\$15,418,637	\$15,418,637	\$15,418,637	\$15,418,637	\$15,418,637
	Levy Gap	(\$17,554,048)	(\$19,006,088)	(\$19,730,889)		(\$20,830,010)	(\$22,782,904)	(\$29,404,585)	(\$33,174,972)	(\$32,781,095)	(\$34,136,323)	(\$36,679,631)
	Levy Gap Per Pupil	(\$1,762)	(\$1,826)	(\$1,884)		(\$1,894)	(\$2,010)	(\$2,516)	(\$2,780)	(\$2,697)	(\$2,819)	(\$2,967)
Vineland City	LFS	\$44,059,229	\$45,648,783	\$44,930,608		\$49,856,215	\$55,956,723	\$61,567,430	\$63,736,430	\$60,524,154	\$60,177,492	\$60,613,652
	Levy	\$21,143,997	\$21,619,781	\$21,619,781	\$21,731,439	\$21,731,439	\$21,731,439	\$21,731,439	\$22,166,068	\$22,609,389	\$23,061,577	\$23,753,425
	Levy Gap	(\$22,915,232)	(\$24,029,002)	(\$23,310,827)		(\$28,124,776)	(\$34,225,284)	(\$39,835,991)	(\$41,570,362)	(\$37,914,765)	(\$37,115,915)	(\$36,860,227)
	Levy Gap Per Pupil	(\$2,402)	(\$2,546)	(\$2,441)		(\$2,853)	(\$3,421)	(\$4,043)	(\$4,138)	(\$3,763)	(\$3,676)	(\$3,630)
West New York Town	LFS	\$27,730,488	\$29,698,989	\$31,556,547		\$31,276,918	\$32,781,832	\$39,126,167	\$42,681,660	\$41,097,396	\$44,357,307	\$45,937,337
	Levy	\$13,636,640	\$13,636,640	\$14,369,214	\$14,369,214	\$14,369,214	\$14,569,214	\$14,860,598	\$14,860,598	\$16,061,559	\$16,831,259	\$17,567,975
	Levy Gap	(\$14,093,848)	(\$16,062,349)	(\$17,187,333)		(\$16,907,704)	(\$18,212,618)	(\$24,265,569)	(\$27,821,062)	(\$25,035,837)	(\$27,526,048)	(\$28,369,362)
	Levy Gap Per Pupil	(\$2,264)	(\$2,517)	(\$2,654)		(\$2,464)	(\$2,548)	(\$3,323)	(\$3,749)	(\$3,298)	(\$3,636)	(\$3,675)
Grand Total	LFS	\$1,081,858,026	\$1,132,264,234	\$1,160,825,979		\$1,181,972,564	\$1,261,792,952	\$1,471,076,105	\$1,534,252,285	\$1,483,408,301	\$1,529,470,314	\$1,590,336,267
	Levy	\$658,694,903	\$679,887,719	\$710,305,802	\$716,702,190	\$722,777,786	\$737,489,710	\$749,690,382	\$749,623,778	\$801,012,782	\$823,546,572	\$844,997,393

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices

Table 3. Abbott Local Levy Gaps by Year

District		School Year										
		2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Grand Total	Levy Gap	(\$423,163,123)	(\$452,376,515)	(\$450,520,177)		(\$459,194,778)	(\$524,303,242)	(\$721,385,723)	(\$741,580,958)	(\$682,395,519)	(\$705,923,742)	(\$745,338,874)
	Levy Gap Per Pupil	(\$1,524)	(\$1,617)	(\$1,595)		(\$1,589)	(\$1,784)	(\$2,396)	(\$2,455)	(\$2,230)	(\$2,282)	(\$2,379)

Note: Adequacy status not determined by the NJDOE for the 2011-12 school year.

Source: NJ Department of Education, State Aid Notices

Table 4. Abbott Levy and Local Fair Share Change, 2009-2019

District	Levy Gap Per Pupil		School Year				School Year	
	2008-2009	2018-2019	Levy		LFS		% Change Levy	% Change LFS
			2008-2009	2018-2019	2008-2009	2018-2019	2018-2019	2018-2019
Asbury Park City	(\$1,657)	(\$4,593)	\$5,894,611	\$7,399,447	\$10,202,981	\$17,356,249	26%	70%
Bridgeton City	(\$812)	(\$925)	\$3,362,744	\$3,694,291	\$7,000,813	\$9,171,152	10%	31%
Burlington City	\$929	\$2,358	\$8,600,337	\$12,116,637	\$7,199,448	\$8,857,970	41%	23%
Camden City	(\$692)	(\$1,339)	\$7,449,009	\$7,449,009	\$17,941,690	\$28,220,687	0%	57%
City Of Orange ..	(\$1,606)	(\$1,798)	\$9,288,678	\$12,164,664	\$16,645,820	\$21,597,090	31%	30%
East Orange	(\$1,245)	(\$2,320)	\$18,670,000	\$21,908,798	\$31,469,940	\$44,253,072	17%	41%
Elizabeth City	(\$1,804)	(\$1,529)	\$40,970,810	\$59,813,124	\$76,747,915	\$99,814,742	46%	30%
Garfield City	(\$301)	(\$370)	\$22,064,724	\$29,256,412	\$23,368,784	\$31,090,230	33%	33%
Gloucester City	(\$1,945)	(\$1,407)	\$2,976,018	\$5,786,365	\$6,557,490	\$8,484,677	94%	29%
Harrison Town	(\$1,280)	(\$3,542)	\$8,504,341	\$9,413,913	\$10,767,425	\$16,986,062	11%	58%
Hoboken City	\$744	\$232	\$35,784,483	\$45,829,191	\$34,131,203	\$45,190,493	28%	32%
Irvington Town..	(\$1,732)	(\$2,112)	\$17,459,529	\$17,459,529	\$30,051,767	\$33,800,540	0%	12%
Jersey City	(\$3,694)	(\$8,909)	\$86,122,268	\$124,367,357	\$196,262,527	\$398,895,043	44%	103%
Keansburg Boro	(\$1,665)	(\$1,597)	\$4,241,088	\$5,166,272	\$7,039,797	\$7,397,548	22%	5%
Long Branch City	(\$1,219)	(\$1,465)	\$31,570,923	\$43,337,258	\$36,636,289	\$50,812,194	37%	39%
Millville City	(\$1,802)	(\$2,534)	\$9,792,246	\$12,247,999	\$19,057,860	\$24,484,891	25%	28%
Neptune Twp	(\$483)	(\$2,395)	\$31,395,338	\$38,241,319	\$33,332,774	\$46,475,076	22%	39%
New Brunswick..	\$187	(\$939)	\$27,326,591	\$30,665,677	\$25,978,852	\$40,016,716	12%	54%
Newark City	(\$881)	(\$1,029)	\$100,213,266	\$132,944,004	\$139,946,918	\$186,330,046	33%	33%
Passaic City	(\$1,624)	(\$2,298)	\$14,701,553	\$16,818,577	\$34,010,017	\$49,536,286	14%	46%
Paterson City	(\$1,469)	(\$1,793)	\$37,457,650	\$41,455,956	\$73,949,723	\$92,941,300	11%	26%
Pemberton Twp	(\$1,715)	(\$2,131)	\$10,953,343	\$14,347,611	\$18,784,598	\$23,177,934	31%	23%
Perth Amboy Ci..	(\$1,391)	(\$1,590)	\$18,318,647	\$25,259,486	\$30,586,592	\$41,780,496	38%	37%
Phillipsburg To..	(\$1,169)	\$255	\$7,008,722	\$12,005,485	\$9,904,575	\$11,322,368	71%	14%
Plainfield City	(\$1,961)	(\$1,555)	\$18,391,262	\$25,277,000	\$32,854,040	\$41,221,743	37%	25%
Pleasantville Ci..	(\$1,112)	(\$508)	\$6,469,465	\$9,031,545	\$10,880,237	\$10,833,679	40%	0%
Salem City	(\$82)	\$96	\$2,392,321	\$2,392,321	\$2,482,617	\$2,295,877	0%	-8%
Trenton City	(\$879)	(\$1,117)	\$21,115,662	\$22,408,109	\$33,302,932	\$39,342,849	6%	18%
Union City	(\$1,762)	(\$2,967)	\$15,418,637	\$15,418,637	\$32,972,685	\$52,098,268	0%	58%
Vineland City	(\$2,402)	(\$3,630)	\$21,143,997	\$23,753,425	\$44,059,229	\$60,613,652	12%	38%
West New York..	(\$2,264)	(\$3,675)	\$13,636,640	\$17,567,975	\$27,730,488	\$45,937,337	29%	66%
<b>Grand Total/Avg</b>	<b>(\$1,524)</b>	<b>(\$2,379)</b>	<b>\$658,694,903</b>	<b>\$844,997,393</b>	<b>\$1,081,858,026</b>	<b>\$1,590,336,267</b>	<b>28%</b>	<b>47%</b>

Table 5. The Property Tax Cap Impact in Below Adequacy, Below LFS Abbott Districts, 2018-19

District (County)	Local Fair Share	Levy	Levy Gap	2% Levy Increase	2% Increase as % of Gap
Camden City	\$28,220,687	\$7,449,009	(\$20,771,678)	\$148,980	1%
Union City	\$52,098,268	\$15,418,637	(\$36,679,631)	\$308,373	1%
Jersey City	\$398,895,043	\$124,367,357	(\$274,527,686)	\$2,487,347	1%
Passaic City	\$49,536,286	\$16,818,577	(\$32,717,709)	\$336,372	1%
West New York Town	\$45,937,337	\$17,567,975	(\$28,369,362)	\$351,360	1%
Vineland City	\$60,613,652	\$23,753,425	(\$36,860,227)	\$475,069	1%
Bridgeton City	\$9,171,152	\$3,694,291	(\$5,476,861)	\$73,886	1%
Paterson City	\$92,941,300	\$41,455,956	(\$51,485,344)	\$829,119	2%
Millville City	\$24,484,891	\$12,247,999	(\$12,236,892)	\$244,960	2%
Irvington Township	\$33,800,540	\$17,459,529	(\$16,341,011)	\$349,191	2%
Harrison Town	\$16,986,062	\$9,413,913	(\$7,572,149)	\$188,278	2%
City Of Orange Twp	\$21,597,090	\$12,164,664	(\$9,432,426)	\$243,293	3%
Trenton City	\$39,342,849	\$22,408,109	(\$16,934,740)	\$448,162	3%
Elizabeth City	\$99,814,742	\$59,813,124	(\$40,001,618)	\$1,196,262	3%
Perth Amboy City	\$41,780,496	\$25,259,486	(\$16,521,010)	\$505,190	3%
Plainfield City	\$41,221,743	\$25,277,000	(\$15,944,743)	\$505,540	3%
Gloucester City	\$8,484,677	\$5,786,365	(\$2,698,312)	\$115,727	4%
Newark City	\$186,330,046	\$132,944,004	(\$53,386,042)	\$2,658,880	5%
New Brunswick City	\$40,016,716	\$30,665,677	(\$9,351,039)	\$613,314	7%
Long Branch City	\$50,812,194	\$43,337,258	(\$7,474,936)	\$866,745	12%
Garfield City	\$31,090,230	\$29,256,412	(\$1,833,818)	\$585,128	32%

Table 6. Abbott District Demographics, 2017-18

District		Indicator							
		Total enrollment	Asian	Black	Hispanic	Two or more races	White	FRL	ELL
ASBURY PARK CITY	Count	1,983	4	1,114	819		44	1,170	155
	Percent	100%	0%	56%	41%	0%	2%	59%	8%
BRIDGETON CITY	Count	5,881	11	1,309	4,238	83	229	3,794	1,201
	Percent	100%	0%	22%	72%	1%	4%	65%	20%
BURLINGTON CITY	Count	1,668	54	877	194	17	523	1,009	59
	Percent	100%	3%	53%	12%	1%	31%	60%	4%
CAMDEN CITY	Count	7,941	90	3,489	4,266	27	60	5,163	780
	Percent	100%	1%	44%	54%	0%	1%	65%	10%
CITY OF ORANGE TWP	Count	5,129	14	3,189	1,889	17	17	3,661	606
	Percent	100%	0%	62%	37%	0%	0%	71%	12%
EAST ORANGE	Count	9,072	11	8,252	723	12	54	5,651	436
	Percent	100%	0%	91%	8%	0%	1%	62%	5%
ELIZABETH CITY	Count	27,212	450	4,944	19,588	10	2,171	22,019	5,118
	Percent	100%	2%	18%	72%	0%	8%	81%	19%
GARFIELD CITY	Count	4,830	46	426	2,394	32	1,925	3,028	261
	Percent	100%	1%	9%	50%	1%	40%	63%	5%
GLOUCESTER CITY	Count	2,121	105	194	339	5	1,475	1,466	25
	Percent	100%	5%	9%	16%	0%	70%	69%	1%
HARRISON TOWN	Count	2,131	169	42	1,527	11	378	1,723	216
	Percent	100%	8%	2%	72%	1%	18%	81%	10%
HOBOKEN CITY	Count	1,884	68	270	825	24	689	1,004	14
	Percent	100%	4%	14%	44%	1%	37%	53%	1%
IRVINGTON TOWNSHIP	Count	6,947	30	5,588	1,268	17	20	5,755	1,144
	Percent	100%	0%	80%	18%	0%	0%	83%	16%
JERSEY CITY	Count	27,073	4,926	7,332	10,531	348	3,693	18,943	3,628
	Percent	100%	18%	27%	39%	1%	14%	70%	13%
KEANSBURG BORO	Count	1,532	23	274	361	12	851	665	39

Note: Enrollment only includes students enrolled in district schools and does not include resident students attending charter schools or other out-of-district placements.

Source: NJDOE Fall Enrollment Survey

Table 6. Abbott District Demographics, 2017-18

District		Indicator							
		Total enrollment	Asian	Black	Hispanic	Two or more races	White	FRL	ELL
KEANSBURG BORO	Percent	100%	2%	18%	24%	1%	56%	43%	3%
LONG BRANCH CITY	Count	5,684	52	952	3,059	129	1,484	4,837	1,209
	Percent	100%	1%	17%	54%	2%	26%	85%	21%
MILLVILLE CITY	Count	5,372	42	1,682	1,303	168	2,155	3,798	105
	Percent	100%	1%	31%	24%	3%	40%	71%	2%
NEPTUNE TWP	Count	3,965	85	1,834	986	258	798	2,013	155
	Percent	100%	2%	46%	25%	7%	20%	51%	4%
NEW BRUNSWICK CITY	Count	9,251	43	812	8,298	16	72	4,460	2,108
	Percent	100%	0%	9%	90%	0%	1%	48%	23%
NEWARK CITY	Count	35,714	299	15,159	17,213	109	2,780	30,241	4,592
	Percent	100%	1%	42%	48%	0%	8%	85%	13%
PASSAIC CITY	Count	13,964	240	596	12,980	1	115	13,785	3,439
	Percent	100%	2%	4%	93%	0%	1%	99%	25%
PATERSON CITY	Count	25,059	1,403	5,556	16,820		1,273	19,110	4,780
	Percent	100%	6%	22%	67%	0%	5%	76%	19%
PEMBERTON TWP	Count	4,767	87	1,137	766	152	2,593	1,778	36
	Percent	100%	2%	24%	16%	3%	54%	37%	1%
PERTH AMBOY CITY	Count	10,639	51	566	9,830	31	157	9,580	2,760
	Percent	100%	0%	5%	92%	0%	1%	90%	26%
PHILLIPSBURG TOWN	Count	3,844	83	628	783	188	2,156	2,089	116
	Percent	100%	2%	16%	20%	5%	56%	54%	3%
PLAINFIELD CITY	Count	7,785	23	2,237	5,425	26	54	6,240	2,801
	Percent	100%	0%	29%	70%	0%	1%	80%	36%
PLEASANTVILLE CITY	Count	3,505	50	1,148	2,224	10	51	3,089	750
	Percent	100%	1%	33%	63%	0%	1%	88%	21%
SALEM CITY	Count	1,169	3	821	147	23	173	919	16
	Percent	100%	0%	70%	13%	2%	15%	79%	1%

Note: Enrollment only includes students enrolled in district schools and does not include resident students attending charter schools or other out-of-district placements.

Source: NJDOE Fall Enrollment Survey



Table 6. Abbott District Demographics, 2017-18

District		Indicator							
		Total enrollment	Asian	Black	Hispanic	Two or more races	White	FRL	ELL
TRENTON CITY	Count	11,119	50	5,109	5,729	66	149	9,815	2,354
	Percent	100%	0%	46%	52%	1%	1%	88%	21%
UNION CITY	Count	12,291	164	120	11,765	1	239	10,888	3,215
	Percent	100%	1%	1%	96%	0%	2%	89%	26%
VINELAND CITY	Count	9,605	209	1,493	5,606	174	2,089	5,574	807
	Percent	100%	2%	16%	58%	2%	22%	58%	8%
WEST NEW YORK TOWN	Count	7,904	99	90	7,232	5	473	6,345	978
	Percent	100%	1%	1%	91%	0%	6%	80%	12%
Grand Total	Count	<b>277,038</b>	<b>8,983</b>	<b>77,236</b>	<b>159,125</b>	<b>1,972</b>	<b>28,937</b>	<b>209,612</b>	<b>43,903</b>
	Percent	<b>100%</b>	<b>3%</b>	<b>28%</b>	<b>57%</b>	<b>1%</b>	<b>10%</b>	<b>76%</b>	<b>16%</b>

Note: Enrollment only includes students enrolled in district schools and does not include resident students attending charter schools or other out-of-district placements.

Source: NJDOE Fall Enrollment Survey