

ANNE MILGRAM
Attorney General of New Jersey
Attorney for Defendants
R.J. Hughes Justice Complex
PO BOX 112
Trenton, N.J. 08625-0112

By: Michelle Lyn Miller
Senior Deputy Attorney General
(609) 984-8464

SUPREME COURT OF NEW JERSEY
DOCKET NO. 62,700

RAYMOND ARTHUR ABBOTT, et al.,)

Plaintiffs,)

v.)

FRED G. BURKE, et al.,)

Defendants.)

Civil Action

THIRD
SUPPLEMENTAL CERTIFICATION
KATHERINE ATTWOOD

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

1. I am the Assistant Commissioner of the Division of Finance, Department of Education ("Department"). I offer this certification by way of supplement to my March 17, 2008, June 9, 2008, and June 16, 2008 certifications in this matter.

2. On July 15, 2008, the school districts represented by the Dollar\$ and Sense organization were granted amicus status in the above-captioned case by the Court on July 15, 2008. These districts are collectively referred to as the "DS Districts".

3. Utilizing various data sources within the Department of Education, I have compiled a chart describing the basic characteristics of each of the DS Districts, i.e., county location, District Factor Grouping, operating type (grade configuration) and projected 2008 enrollment (includes students sent out of district on a tuition basis). See Characteristics of Dollar\$ and Sense Districts, attached hereto as Exhibit A.

4. Of the DS Districts, more than half saw a percentage increase in State aid for 2008-2009 of 10 to 20 percent. See Budget Summary of Dollar\$ and Sense Districts, attached hereto at Exhibit B. Moreover, many of the DS Districts are taxing above their local fair share (LFS) and are spending in excess of their adequacy budget plus categorical aids. Ibid. As a result, 10 DS districts were impacted by N.J.S.A. 18A:7F-38 and thus were required to apply their state aid increase over 2.8% to offset any increase in local levy.

5. The trend over the past seven years has been that school districts' net budgets have grown well in excess of inflation. In the period 2000-2001 to 2007-2008, the actual CPI has grown 27.18%. Over that same period, the average DS Districts and Statewide increases were 47.01% and 48.80%, respectively. See Analysis of Final Net Budget of Dollar\$ and Sense Districts, attached hereto as Exhibit C.

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: August 5, 2008

EXHIBIT A

CHARACTERISTICS OF DOLLAR\$ AND SENSE DISTRICTS

COUNTY	DISTRICT	DFG	Operating Type	Enrollment 2008 Proj.
BERGEN	ALLENDALE BORO	I	K-8	940
BERGEN	ALPINE BORO	I	K-8	212
BERGEN	CARLSTADT BORO	DE	K-8	569
BERGEN	CARLSTADT-EAST RUTHERFORD	CD	Gr. 9-12	554
BERGEN	CLOSTER BORO	I	K-8	1,173
BERGEN	CRESSKILL BORO	I	K-12	1,759
BERGEN	DEMAREST BORO	I	K-8	683
BERGEN	EAST RUTHERFORD BORO	CD	K-8	646
BERGEN	EMERSON BORO	GH	K-12	1,138
BERGEN	ENGLEWOOD CLIFFS BORO	I	K-8	428
BERGEN	FAIR LAWN BORO	GH	K-12	4,708
BERGEN	FRANKLIN LAKES BORO	I	K-8	1,438
BERGEN	GLEN ROCK BORO	J	K-12	2,478
BERGEN	HARRINGTON PARK BORO	I	K-8	774
BERGEN	LEONIA BORO	GH	K-12	1,443
BERGEN	MAYWOOD BORO	FG	K-8	1,149
MONMOUTH	MIDDLETOWN TWP	GH	K-12	9,918
BERGEN	MONTVALE BORO	I	K-8	1,020
BERGEN	MOONACHIE BORO	B	K-8	356
BERGEN	NEW MILFORD BORO	FG	K-12	2,096
BERGEN	NORTH ARLINGTON BORO	DE	K-12	1,590
BERGEN	NORTHERN VALLEY REGIONAL	I	Gr. 9-12	2,650
BERGEN	NORTHVALE BORO	FG	K-8	590
BERGEN	NORWOOD BORO	I	K-8	635
BERGEN	OLD TAPPAN BORO	I	K-8	910
BERGEN	ORADELL BORO	I	K-6	813
BERGEN	PARK RIDGE BORO	I	K-12	1,396
BERGEN	PASCACK VALLEY REGIONAL	I	Gr. 9-12	2,013
BERGEN	RAMSEY BORO	I	K-12	3,001
BERGEN	RIDGEWOOD VILLAGE	J	K-12	5,499
BERGEN	RIVER DELL REGIONAL	I	Gr. 7-12	1,573
BERGEN	RIVER EDGE BORO	I	K-6	1,162
BERGEN	ROCHELLE PARK TWP	FG	K-8	583
BERGEN	SADDLE RIVER BORO	J	K-6	405
BERGEN	WESTWOOD REGIONAL	GH	K-12	2,675
BERGEN	WOOD-RIDGE BORO	FG	K-12	1,127
BERGEN	WOODCLIFF LAKE BORO	J	K-8	827
BERGEN	WYCKOFF TWP	I	K-8	2,254
* Excludes Transportation Aid				

EXHIBIT B

BUDGET SUMMARY OF DOLLAR\$ AND SENSE DISTRICTS

DISTRICT	% Aid Increase	2007-08 Tax Levy	LFS 2008-09	2007-08 Spending*	2008-09 Adq.Budget Plus Categoricals*
ALLENDALE BORO	10%	12,172,795	13,474,339	12,942,662	11,475,263
ALPINE BORO	10%	4,881,191	18,522,900	5,084,483	2,750,735
CARLSTADT BORO	2%	7,443,116	10,141,536	7,847,291	7,245,521
CARLSTADT-EAST RUTHERFORD	2%	10,274,317	8,108,267	10,780,150	8,058,783
CLOSTER BORO	10%	14,399,550	13,274,860	15,123,956	14,217,143
CRESSKILL BORO	14%	19,896,511	25,798,086	21,043,368	22,238,451
DEMAREST BORO	2%	10,218,940	10,533,416	10,809,285	8,295,805
EAST RUTHERFORD BORO	2%	10,750,637	8,235,604	11,632,776	8,655,793
EMERSON BORO	10%	14,493,867	12,169,158	15,494,757	14,470,496
ENGLEWOOD CLIFFS BORO	2%	8,711,224	26,210,594	9,198,720	5,305,110
FAIR LAWN BORO	10%	64,233,192	49,082,964	69,785,592	62,053,249
FRANKLIN LAKES BORO	2%	20,576,202	37,291,365	21,604,860	17,208,180
GLEN ROCK BORO	10%	35,338,962	26,182,667	37,214,003	31,292,425
HARRINGTON PARK BORO	20%	8,575,523	7,435,724	9,006,491	9,317,824
LEONIA BORO	20%	14,863,000	13,983,209	17,979,301	19,295,411
MAYWOOD BORO	20%	13,475,915	12,465,700	14,756,203	15,005,900
MIDDLETOWN TWP	2%	111,352,142	118,814,024	129,167,327	125,737,624
MONTVALE BORO	4%	11,924,836	13,695,421	12,741,627	12,196,177
MOONACHIE BORO	2%	5,761,235	5,139,413	6,270,437	5,022,823
NEW MILFORD BORO	20%	23,042,991	19,941,867	25,033,472	27,354,050
NORTH ARLINGTON BORO	20%	18,197,710	16,982,741	19,867,334	21,511,068
NORTHERN VALLEY REGIONAL	10%	39,018,015	32,141,923	40,849,950	35,916,981
NORTHVALE BORO	10%	6,905,707	4,943,172	7,351,699	7,221,251
NORWOOD BORO	2%	7,474,160	8,899,147	8,143,519	7,752,006
OLD TAPPAN BORO	10%	10,775,932	13,642,946	11,329,046	10,986,941
ORADELL BORO	2%	8,352,058	10,324,482	8,911,023	9,622,755
PARK RIDGE BORO	10%	19,824,306	19,592,987	20,744,292	17,401,030
PASCACK VALLEY REGIONAL	10%	35,979,512	23,813,011	37,381,934	27,207,225
RAMSEY BORO	10%	40,527,656	34,360,001	42,876,464	37,803,438
RIDGEWOOD VILLAGE	10%	70,967,340	75,614,485	74,620,134	68,725,481
RIVER DELL REGIONAL	10%	21,895,575	15,828,847	22,894,835	20,789,917
RIVER EDGE BORO	20%	11,334,010	9,689,232	12,013,001	14,116,456
ROCHELLE PARK TWP	2%	8,791,803	8,556,015	9,294,421	7,463,006
SADDLE RIVER BORO	10%	6,289,800	30,010,884	6,599,231	4,988,595
WESTWOOD REGIONAL	2%	38,393,714	35,174,387	40,931,802	34,081,887
WOOD-RIDGE BORO	20%	11,548,935	11,335,303	12,508,899	14,765,738
WOODCLIFF LAKE BORO	2%	11,185,785	15,203,184	11,815,294	9,992,939
WYCKOFF TWP	10%	27,503,954	34,261,044	28,976,140	26,810,261
*Amounts Exclude Transportation Aid.					

EXHIBIT C

ANALYSIS OF FINAL NET BUDGET OF DOLLARS AND SENSE DISTRICTS*

Actual CPI	00-01	01-02	02-03	03-04	04-05	05-06	06-07	Total
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase
	2.88%	2.11%	2.64%	3.01%	4.01%	3.99%	2.89%	2.89%
ALLEDALE BORO	9,367,921	10,195,169	10,579,748	10,944,225	11,470,073	12,027,773	12,763,369	13,371,583
ALPINE BORO	3,765,226	3,888,060	4,077,391	4,274,428	4,580,449	4,893,604	5,261,253	5,683,137
CARLSTADT BORO	6,487,283	6,513,705	6,718,983	6,920,552	7,289,172	7,542,053	7,790,752	8,112,088
CARLSTADT-EAST RUTHERFORD	7,744,548	7,888,232	8,258,817	8,793,388	9,635,997	9,950,073	10,487,119	11,006,272
CLOSTER BORO	9,953,090	11,060,603	11,536,147	12,270,337	12,930,947	13,870,739	14,544,172	15,429,932
CRESSKILL BORO	14,587,991	15,476,507	16,610,385	17,988,274	18,443,972	19,261,400	20,156,824	21,505,882
DEMAREST BORO	7,136,852	7,521,889	7,879,917	8,241,033	8,641,033	9,083,926	9,568,847	10,092,847
EAST RUTHERFORD BORO	8,127,471	8,379,072	8,320,113	8,427,069	8,367,985	8,332,317	8,244,335	8,170,957
EMERSON BORO	10,961,618	11,415,789	11,927,113	12,320,113	12,767,476	13,360,488	14,003,913	14,700,913
ENGLEWOOD CLIFFS BORO	6,896,137	7,161,751	7,497,005	7,971,481	8,633,681	9,223,051	9,799,502	10,367,423
FAIR LAWN BORO	49,504,420	53,108,002	55,239,754	58,025,401	60,999,697	63,402,335	67,146,794	70,462,534
FRANKLIN LAKES BORO	13,819,963	14,510,199	15,274,716	16,486,568	17,892,668	19,381,899	21,484,953	23,035,291
GLEN ROCK BORO	23,595,914	24,542,575	26,583,128	29,303,144	32,154,871	34,186,878	35,991,706	37,723,127
HARRINGTON PARK BORO	5,815,291	6,197,966	6,513,764	7,078,640	7,515,377	8,287,030	9,100,700	9,100,700
LEONIA BORO	13,376,674	14,500,074	14,908,374	15,440,899	16,134,771	16,993,593	17,876,646	18,536,676
MAYWOOD BORO	10,661,796	11,261,340	12,371,062	12,758,010	13,648,711	14,064,179	14,765,935	15,781,302
MONTVALE BORO	8,787,588	10,038,794	10,589,496	10,915,051	11,683,854	12,179,696	12,592,280	13,083,606
MOONACHIE BORO	4,849,535	5,080,248	5,346,848	5,625,057	6,015,440	6,226,482	6,453,676	6,677,117
NEW MILFORD BORO	18,739,326	19,655,724	20,557,218	21,546,894	22,521,210	23,411,483	24,552,804	25,307,776
NORTH ARLINGTON BORO	14,114,017	14,914,142	15,867,866	16,457,332	17,025,090	18,383,947	19,444,892	20,388,803
NORTHERN VALLEY REGIONAL	28,325,087	30,499,039	33,146,447	35,622,910	36,662,949	38,294,171	40,341,169	41,896,118
NORTHVALE BORO	4,675,101	4,684,441	5,230,767	5,690,638	6,087,914	6,520,732	6,776,201	7,331,521
NORWOOD BORO	6,098,981	6,281,950	6,470,409	6,873,029	7,250,005	7,595,030	7,860,755	8,215,000
OLD TAPPAN BORO	7,139,175	7,508,785	7,981,004	8,707,124	9,626,388	10,565,645	11,565,645	12,533,338
ORADELL BORO	6,145,398	6,338,727	6,871,050	7,498,409	7,795,295	8,532,224	9,227,181	9,227,181
PARK RIDGE BORO	12,401,206	13,120,813	14,286,578	15,571,705	17,113,783	18,427,777	20,016,732	20,994,536
PASCACK VALLEY REGIONAL	22,161,432	23,033,701	24,536,036	26,049,705	28,438,024	31,114,815	35,261,482	37,583,879
RAMSEY BORO	28,599,362	30,578,151	32,566,350	34,903,314	36,523,096	39,023,553	41,825,857	42,935,933
RIDGEWOOD VILLAGE	55,439,015	56,371,551	60,002,342	62,540,597	66,322,033	69,947,250	73,657,998	77,111,267
RIVER DELL REGIONAL	15,609,396	16,807,843	17,650,533	18,608,034	19,333,758	20,162,994	21,767,649	24,121,371
RIVER EDGE BORO	7,254,487	7,689,298	8,276,903	8,716,903	9,968,923	10,624,660	11,222,439	12,534,358
ROCHELLE PARK TWP	6,440,836	6,975,017	7,334,366	8,370,205	8,621,311	8,880,626	9,148,371	9,652,716
SADDLE RIVER BORO	5,645,146	6,163,146	6,353,146	6,539,490	6,732,675	7,108,476	7,295,658	7,469,466
WESTWOOD REGIONAL	26,471,751	28,055,145	29,785,151	31,259,759	35,193,585	37,107,766	39,878,296	41,773,458
WOOD RIDGE BORO	8,281,028	8,611,759	9,164,886	9,513,288	10,368,580	11,088,462	12,215,462	13,146,741
WOODCLIFF LAKE BORO	8,554,992	9,231,253	9,524,735	9,825,727	10,519,129	11,179,421	11,628,384	12,437,292
WYCKOFF TWP	20,993,693	21,724,465	22,987,413	24,563,813	26,070,552	27,356,415	28,570,671	30,069,776
MIDDLETOWN TWP	98,608,877	104,587,151	111,242,784	113,641,454	119,610,023	125,217,321	129,475,560	135,160,060
D&S Totals	617,097,614	651,582,076	691,875,877	728,977,032	775,198,352	817,837,140	863,882,699	907,171,977
Statewide Totals **	9,661,491,694	10,341,089,878	10,999,000,403	11,671,085,863	12,384,879,166	13,076,320,528	13,744,885,682	14,376,563,023

* Includes merged separate proposals and reductions for defaults.
 **Excludes Abbott, CSSD, Voc-Technical and Non-operating Districts.
 *** 2007-08 CPI is estimated using 2005-07 actual.