

EDUCATION LAW CENTER  
By: David G. Sciarra, Esq.  
60 Park Place  
Suite 300  
Newark, NJ 07102  
(973) 624-1815; fax (973) 624-7339

Attorneys for Plaintiffs

RAYMOND ARTHUR ABBOTT, ET AL.,

Plaintiffs

v.

FRED G. BURKE, ET AL.,

Defendants

SUPREME COURT OF NEW JERSEY

DOCKET NO. 42,170

CIVIL ACTION

**SUPPLEMENTAL CERTIFICATION OF  
MELVIN L. WYNS**

I, Melvin L. Wynn, of full age, hereby certifies as follows:

1. This Certification supplements my Certification dated June 7, 2010 in this matter and is submitted for the purpose of replying to the State's Exhibits H and I, attached to the Certification of Yut'se Thomas dated July 9, 2010.

2. Exhibit H is a chart of "Revenues Per Pupil FY 2011: K-12 Districts," while Exhibit I is a chart of "Abbott Districts Revenues Per Pupil FY 2010 & FY 2011." Exhibit I also includes comparisons of the Abbott average revenue per pupil with the non-Abbott State average and with the I&J district average. These "revenues per pupil" comparisons are used by the State to support

its position that, despite the substantial reductions in formula aid for 2010-11, Abbott districts are spending "at the highest levels in the State." State's Brief at 7-8, 12-13.

3. It is critical to note, however, that the State's revenues per pupil comparisons calculate the total Abbott and I&J district budgets divided by un-weighted student enrollment or, in other words, without accounting for students' unique needs, particularly poverty and limited-English proficiency. See Certification of Yut'se Thomas, Ex. H & I. The State's un-weighted comparison can be misleading because it fails to account for the differences in revenues and expenditures generated by the stark variations in student poverty, concentrations of student poverty, and other student needs in and among New Jersey's school districts.

4. I have calculated per pupil spending using the student weights developed by the Department of Education ("DOE") for the School Funding Reform Act ("SFRA") to measure relative educational needs, a more appropriate and accurate method of comparing district revenue and expenditures. Under the SFRA, every district has a "weighted student enrollment," where students are counted for purposes of generating state and local revenue using the base cost plus the weights reflecting student poverty and other needs.

5. My analysis shows that, when the SFRA weighted student enrollments are used, I&J districts remain the highest spending districts statewide. In 2009-10, Abbott districts spent \$10,539 per weighted pupil, while I&J districts spent \$11,643 per weighted pupil. Thus, I&J districts outspent Abbott districts by \$1,104 per pupil when adjusted for student need under the SFRA formula. Attached as Supplemental Exhibit A is chart of my findings, labeled K-12 Revenue Per Weighted Pupil Comparison.

6. Because DOE's "User Friendly Budgets" for 2010-11, containing local levy revenues for that year, are not yet available, I cannot calculate revenue per weighted pupil for 2010-11. However, I expect I&J districts will continue to outspend Abbott districts when revenues are adjusted for weighted student need. My calculations for 2008-09 revealed that revenues per weighted pupil in I&J districts exceeded that of Abbott districts by \$901 per-pupil.

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

---

MELVIN L. WYNS

Dated: July 16, 2010

### K-12 Revenue Per Weighted Pupil Comparison

District Group	Enrollment	Weighted Enrollment	2009-10 Revenue per Weighted Pupil
Abbott	274,276	461,705	\$10,539
High Need	391,718	644,580	\$10,325
DFG I&J	290,204	363,066	\$11,643
State	1,325,995	1,864,500	\$10,725

Source: NJ DOE 2009-10 State Aid Profile, 2009-10 User Friendly Budgets