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, ) Civil Action

v. ) SUPPLEMENTAL CERTIFICATION OF KATHERINE ATTWOOD

Defendants. )

- I, Katherine Attwood, of full age, hereby certify that:
- 1. I am the Assistant Commissioner of the Division of Finance, Department of Education ("Department"). I offer this certification by way of supplement to my March 17, 2008 certification in this matter.

### Budget Update Since March 2008

2. Since the State's application to the Court in March 2008, all of the Abbott district 2008-2009 budgets, with the exception of Camden, were submitted and approved by the DOE under

the provisions of the School Funding Reform Act of 2008 (SFRA), L. 2007, c.260.

- 3. To date, Camden has not submitted an approvable, balanced budget to the Department of Education. See Exhibit A, a true copy of letter dated May 27, 2008, from Katherine Attwood, Assistant Commissioner, Division of Finance and Rochelle Hendricks, Assistant Commissioner, Division of District and School Improvement, to Dr. Bessie LeFra Young, Superintendent, and Ms. Sarah Davis, Camden Board of Education President.
- 4. Camden has not accepted the suggestions of the Department and the State-appointed fiscal monitor (State Monitor) for appropriate reallocations and efficiencies that would yield a balanced budget. Moreover, Camden has missed several promised deadlines for the submission of a balanced budget to the Department.
- balanced budget, a discretionary spending freeze has been directed by the Department. On May 27, 2008, the State Monitor was authorized to veto any discretionary spending approved by the board until such time as the budget is submitted and approved. Camden has challenged the action of the State Monitor to veto discretionary spending, and a controversy is currently pending before the Commissioner of Education pursuant to N.J.A.C. 6A:3.

- 6. All of the submitted 2008-2009 budgets reflect an increase in State aid over 2007-2008. Exhibit L, School State Aid Comparison of 2007-2008 with 2008-2009, of my initial certification set forth projected amounts of State aid to all of the Abbott districts. However, the 2008-2009 aid did not include SDA transition aid and charter school aid that the districts were noticed of after the filing of my certification. Attached hereto at Exhibit B is an updated School State Aid Comparison of 2007-2008 with 2008-2009 chart. Based on that chart, the increases in aid to the Abbott districts range from a 2.3% increase in Pemberton to over 26% increase in Hoboken.
- 7. Stated differently, the Abbott districts have increases in State aid per pupil ranging from \$298 per resident pupil in Millville to \$2,940 per resident pupil in Union City. Fifteen Abbott districts have an increase in State aid of \$1,000 per resident pupil or more over 2007-2008. See Exhibit B.
- 8. Twelve districts will benefit from SDA Transition Aid. See Exhibit B. Consistent with notifications recently issued, this aid is provided to Abbott districts that will be bringing new facilities on-line in 2008-2009. More than \$13 million in SDA Transition Aid will be awarded. Attached hereto as Exhibit C is a true copy of an award letter to Newark dated May 30, 2008.

- 9. Numerous non-Abbott districts will also enjoy substantial state aid increases over 2008-2009. There are 52 non-Abbott districts with concentrations of at-risk pupils at 40% or more. Of course, all non-Abbott, high-poverty districts will receive at least a 2% increase in aid. More critically, a significant number of these districts receive increases of 10%, 20% or higher. Thirty non-Abbott, high-poverty districts will receive aid increases between 10% and 20% and one other will receive aid increases between 5% and 10%.
- Jersey Department of Education, Buena Regional, Clayton, Commercial, Egg Harbor City, Fairfield Twp, Hammonton, Lakewood Twp, Lakehurst, Lawrence (Cumberland County), Little Egg Harbor, Maurice River, Ocean (Ocean County), Quinton, Upper Deerfield, Wallington and Woodbine, eight will receive increases in State aid of approximately 20% and three other Bacon districts' state aid will increase by approximately 10%. Salem City, originally one of the Bacon districts, is not included in this analysis as it was designated an Abbott district during the course of the litigation.
- 11. Additionally, prior to the presentation of their budgets, Millville and Phillipsburg sought waivers of the statutory tax levy cap from the Department as permitted by N.J.S.A. 18A:7F-39. Millville's request was approved without adjustment.

Phillipsburg's request was approved at approximately 90% of the request. The Department approved the cap waiver for Millville to support an increase in the required PERS payment, and for Phillipsburg, to replace the loss of non-recurring revenue. The tax levy in Gloucester City was also increased more than 4% due to an automatic adjustment for enrollment increases.

- 12. The SFRA requires Abbott districts eligible for Educational Adequacy Aid ("EAA") in the first three years of SFRA implementation Bridgeton, Elizabeth, Jersey City, Orange, Passaic, Perth Amboy and Plainfield to raise their local school tax levies by four or six percent in 2008-2009. N.J.S.A. 18A:7F-58.
- 13. Based on the Department's expectation that the FY 2009 Appropriations Act will modify N.J.S.A. 18A:7F-58 to provide that an eligible district does not need to raise its local tax levy beyond what is necessary to reach adequacy, Jersey City was advised that it was only required to raise its levy by 3%. Nevertheless the district opted to increase the levy by 4%.
- 14. Twenty-five of the 31 Abbott districts raised their local levies. See Exhibit D, Final Tax Levy 2008-2009 Budgets.
- 15. Twenty-seven of the 31 Abbott districts had their budgets approved by the voters or Board of School Estimate. See Exhibit D, Final Tax Levy 2008-2009 Budgets.

- 16. In Neptune, Phillipsburg, Salem City, and Vineland, where the budgets were defeated, the budgets have been reviewed. No levy reductions were certified in Phillipsburg and Vineland. In Neptune and Salem City, the municipalities reduced the levy by \$25,000 and \$69,000, respectively, which in both cases is significantly less than 1% of the general fund budget. Neither of these two districts submitted an application to the Commissioner to restore the municipal levy reduction. See Exhibit D, Final Tax Levy 2008-2009 Budgets.
- 17. When 2008-2009 state aid is combined with local levy, it is clear that the fiscal resources available to the Abbott districts are substantial and exceed State aid and local levy of the I and J average. The Abbott average per pupil revenue is \$17,325, compared to the I and J average of \$14,046. Attached hereto as Exhibit E, Summary Of Revenues Per Pupil Comparison, is a chart that updates the data of Exhibit F of my initial certification. The data was updated to reflect actual local school tax levy information as well as to include SDA Transition Aid and Charter School Aid.

### Response to Plaintiffs' Certifications

18. I have reviewed the Certification of Melvin L. Wyns and attached exhibits thereto. Upon review of the exhibits I note significant discrepancies in his calculations submitted in support of his conclusions.

- 19. For example, in ¶¶34 to 37 of Wyns' Certification, Mr. Wyns relies on his calculations set forth in Exhibit C attached to his Certification, Comparison of Abbott/CEIFA and SFRA T&E Budgets, to support his conclusion that SFRA provides less than the level of expenditures the State determined to provide T&E to students in Abbott districts in 2007-2008 under Abbott/CEIFA. His calculations, however, are not entirely accurate.
- 20. First, Mr. Wyns overstates the amount for "K-12 Supplemental Funding" in 2007-08 as \$690,622,489. The actual EOA supplemental funding for 2007-08 is \$676,412,861. Therefore, the "Total K-12 T&E Budget" for 2007-08 which he calculates as \$4,613,334,305 is incorrect.
- 21. Further, the second column of Exhibit C titled "SFRA (2008-09)" is also not accurate. Mr. Wyns excludes the following four aid categories from that column:
  - a. Adjustment Aid, which totals \$599,417,413;
  - b. Education Adequacy Aid, which totals \$8,168,000;
  - c. Charter Aid, which totals \$19,179,247; and
  - d. SDA Transition Aid, which totals \$13,239,657.
- 22. In addition, in the second column of Exhibit C, Mr. Wyns uses a projected levy increase amount of \$660,357,690. Following the April election and municipal certification of defeated budgets, the actual total tax levy for Abbott districts was slightly lower, <u>i.e.</u>, \$658,649,903.

- 23. The total difference between the amount listed as the 2008-09 "Total K-12 T&E Budget" by Mr. Wyns and the actual amount allocated to Abbott districts' K-12 budgets in 2008-2009 is \$638,141,530. The accurate amount reflects an actual increase of over \$205 million in funding to Abbott districts for K-12 programs. It also represents an average state share of 86% in 2008-2009, which is the same as the average state share in 2007-2008. See Exhibit F, Comparison of Abbott/CEIFA and SFRA K-12 Budgets.
- 24. The ELC's comparison of the CEIFA T&E amount with the SFRA base amount to support its claim that the SFRA is constitutionally deficient as applied to the Abbott districts is misleading. The SFRA adequacy model provides for significantly more resources for high poverty districts to meet the needs of their students. If the additional resources such as DEPA/at-risk, Bilingual/LEP and SFRA security aid are included in the comparison, the picture is quite different.
- 25. Inflated to 2008-2009, CEIFA would generate a bilingual per pupil amount of \$1,444 and a DEPA per pupil amount at 20-40% concentration of \$404; and at 40% and above of \$572. Thus, for example, the adequacy model for an "at-risk" student in a district with a 60% concentration under the SFRA would generate \$15,625 while the same student under CEIFA (inflated to 2008-2009) in a school with a high concentration of at-risk students would generate only \$10,356. Attached hereto as Exhibit G, CEIFA and

SFRA Per Pupil Comparison for 2008-09, is a chart that compares the resources for an at-risk elementary student under CEIFA and SFRA.

- 26. Mr. Wyns also compares the level of expenditures the SFRA determines as "essential to provide T&E to students in Abbott districts" with the 2007-2008 expenditures in those districts. Wyns Certification, ¶37. In doing so, he erroneously concludes that the SFRA finds \$447 million "in current-year, DOE approved expenditures as excessive and not necessary to provide T&E for Abbott students." Ibid. The proper measure of the level of resources that the SFRA determines is essential to provide T&E to students in Abbott districts, however, is reflected in each Abbott district's Adequacy Budget plus special education and security categoricals (ADBUD CAT). The actual difference between the 2007-2008 Abbott district expenditures and their ADBUD CAT is \$30 million out of \$4.617 billion in expenditures the amount of Abbott district expenditures over adequacy. See Exhibit H, K-12 2007-2008 Budget Comparison To Adequacy Budget Plus Categoricals.
- 27. I have also reviewed the Certification of Dr. Margaret Goertz and attached exhibits thereto. With particular regard to Exhibit C, Table 1 of the Goertz Certification, it appears that rounding as well as the lack of actual levy data results in a presentation of Abbott tax rates relative to the State average that is not entirely accurate. Attached hereto as Exhibit I, Abbott Tax Rates Relative to the State Average, is a chart that

sets forth the Abbott total equalized tax rates relative to the State average. Using this information, only 13 Abbott districts are over 120% of the State average rather than the 15 reflected in Dr. Goertz' Exhibit C, Table 1.

### Additional Data and Chart

- 28. Exhibit B attached hereto includes the resident enrollment of the Abbott districts. That data may be utilized to determine the model district derived from the PJP process each Abbott district would be reflected by the Abbott district's size, i.e., very large, large, moderate and small. Based on the most updated enrollment data, one district would be a small district (less than 1,300 students), 8 moderate (1,300-3,999 students), 11 large (4,000-7,999 students) and 11 very large (8,000+ students).
- appended that establish the types and amounts of State aid for the Abbott districts from fiscal year 1999 to 2008. Exhibit J, Annual Increase in State Education Aid 1998 to 2009, identifies the increases in State aid over the previous fiscal year. It also sets forth the percentage portion of that increase that went to the Abbott districts. Without exception, the Abbott districts received the largest share of state aid increase in the years presented.

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

Dated: June 9, 2008



Exhibit A

State of New Jerrey
DEPARTMENT OF EDUCATION
PO BOX 500
TRENTON, NJ 08625-0500

JON S. CORZINE Governor

LUCILLE E. DAVY

Commissioner

May 27, 2008

Dr. Bessie LeFra Young Superintendent

Ms. Sarah Davis Board President Camden School District 201 North Front Street Camden, NJ 08102-1935

Dear Dr. Young and Ms. Davis:

This is to advise that the Department of Education continues to have serious concern with the Camden School District's failure to submit a balanced budget for 2008-2009. It is our understanding that the district has missed a number of agreed upon submission dates, with the latest extended deadline set for June 11, 2008.

The lack of an approvable 2008-09 budget is a serious matter and one that needs to be remedied immediately. It is critical that the district submit a balanced budget consistent with the revenues available. Department staff have met with the district's administration on numerous occasions and presented several options for the district's consideration for more efficient operations. These discussions have focused on those efficiencies in the administration and noninstructional areas that will not impact the district's ability to provide a thorough and efficient education.

Of particular concern is how much the district exceeds the statutorily established administrative cost limit when actual enrollments are used in the calculation, as well as its continued approval of travel and funding of discretionary programs beyond Pre-K through 12 when it cannot balance its Pre-K through 12 budget. Notwithstanding any separate action being pursued by the board of education to seek additional funds from the state, there is no mechanism for the district to request additional funds in its 2008-09 budget submission. It is the administration's statutory responsibility to present a balanced budget to the board of education, and the board of education's statutory responsibility to approve a balanced budget consistent with the School Funding Reform Act.

Dr. Bessie LeFra Young Ms. Sarah Davis May 27, 2008 Page 2

While we recognize that essential staff needs to be rehired and necessary instructional materials and supplies ordered for summer and fall academic programs, expenditures for discretionary activities cannot continue until the 2008-09 budget is submitted to the department and approved. Therefore, after careful consideration and numerous efforts to work with the district to resolve this matter, the State monitor will act to freeze all current year spending regardless of the funding source and review all personnel appointments, purchase orders and other commitments to verify only essential appointments and expenditures are approved for 2008-09. This approach is consistent with the department's prior policies and practices regarding districts that had not submitted a balanced budget at this time. Discretionary expenditures, including all conferences and workshops, will not be approved regardless of the funding source. Grant monies used for discretionary expenditures, unless specifically awarded for said purpose, will not be approved. Further, the State monitor will disapprove any purchase order and overturn any board action in which he determines that the appointment is not critical or the expenditure to be discretionary in nature. Payment of any invoice that was not properly approved by the district and/or State monitor will be the responsibility of the issuer. Pursuant to N.J.S.A. 18A:11-12, under no circumstances will the board be permitted to approve or ratify a travel event after the event has occurred.

As soon as a balanced budget is presented and approved, the district will be able to resume travel and other discretionary activities consistent with the approved budget. We anticipate that a balanced budget will be presented for approval by June 11, 2008 which will allow the district to continue to plan for the upcoming school year.

Sincerely,

Kashuuue (bhuseod) Katherine Attwood Assistant Commissioner

Division of Finance

Rochelle Hendricks

Assistant Commissioner

Division of District and School Improvement

LED/KPA/Camden spending freeze.doc

c: Lucille E. Davy

Willa Spicer

William King

James McBee

Joan Saylor

Nick Puleio

Sharon Price-Cates

Reuben Mills

Camden Board of Education

H. Mark Stanwood

## Exhibit B

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	2007-08	STATE AID	STATE AIC EQUALIZED		ADEQUACY CHOICE	HOICE PC	PORTATION C.	ATEGORICAL	SECURITY A	CATEGORICALISECURITY ADJUSTMENT EDUCATION EDUCATION ORDINARY SDA	<b>EDUCATION</b>	EDUCATION	ORDINARY			STATE A(D		% 200	2008-09 STA	STATE AICPER Pup	Pupi
DISTRICT NAME	RES_TOT 2007-08		2007-08 AID		AID	AID AID		7 GIV	A1D A	AID	AID	AID	AID /	Aid	Aid	2008-03	AID OIFF	DJFF RE	RES_TOT_2008-09	3-09 Ald Diff	r io
ASBURY PARK CITY	2.650	63 490 802	23 553	29 374 441	2	c	390 892	1 362 715	902 509	25 SA1 780	95,978	F 205 347	84 790		***************************************	GE 141 00E	2551 173	6.7	2 544	25 341 2	2 378
BRIDGETON CITY	4,361	67,315,785	15,438	58 377 199	142.00	0	522 558	2.088.308	1.571.013	0	138.384	9.051.733	0	54.000		69 945 195	2 628 410		L		323
BURLINGTON CITY	1,498	18,782,735	12,539	12,751,768	Ö	1	211.553	777,157	350,169	2,863,041	0	2,357,535	26,757	450,000	-	19.783,030	1,005,345	}	L	13.061	523
CAMDEN CITY	15,672	286,979,351	18,312	213,524,719	jo	0	3,815,950	7,782,101	5,679,623	48,197,568	189,720	23,151,488	287,728	1,566,000	2,098,890	306,293,787	19,314,436	6.7	15,411 1	19,875	1,563
CITY OF ORANGE TWP	4,637	67,667,381	14,594	57,354,158	664,000	0	364,147	2,570,743	1,688,315	0	o	8,353,554	432,340	619,623		72,046,880	4,379,499	6.5	4.618 1	15,601	1.007
EAST ORANGE	10,359	191,561,763	18,492	129,494,370		0	1,090,693	5,556,769	3,747,489	39,727,733	0	17,147,573	761,527	1,284,534		198,810,688	7,248,925	3.8	9,982	19 917 1	1.425
ELIZABETH CITY	19,641	302,140,644	15,384	236,401,748	4,019,000	0	1,783,255	10,697,669	7.256.263	8,960,439	0	44,825,158	1,151,029	2,722,950		317.817,512	15,675,368	L	19,467 1	16.326	342
GARFIELD CITY	4,320	44,350,432	10,269	42,348,579	õ	õ	527.706	2,401,677	1,325,291	ō	0	6,351,083	170,763	•		53,125,199	8,764,767	19.8	4,365 1	12,172	1,903
GLOUCESTER CITY	1,892	32,319,355	17,082	19,425,801	ō	o	163,153	947,830	532,352	9,349,125	118,854	2,970,480	43,885			33,551,480	1,232,125	3.8	1,877	17,875	793
HARRISON TOWN	1,759	20,875,803	11,858	17,409,260	0	0	124,687	963,891	638.274	0	O	4,675,376	23,341			23,834,829	2,959,026	14.2	1,738	13,714 ( 1,	1,846
HOBOKEN CITY	2,211	12.528.227	5.656	0	0	79,450	184.901	1.191.276	768,105	6,591,009	0	5.803,259	58.012		1.129.787	15,815,799	3,287,572	26.2		7,363	769
IRVINGTON TOWNSHIP	7,507;	125,923,649	16,774	85,154,280	o	0	1,492,319	4,044,829	2,596,617	19,856,299	727,632	17.922,771	649,589	,		132,444,336	6,520,687	5.2	7,266 1	18,228 1,	1,454
JERSEY CITY	30,026	457,728,700	15,245	277,591,545	ō	0	1,890,998	16,385,592	10,706,270	111,159,233	o	54,452,436	785,679			472,971,853	15,243,153	3.3	29,545 11	16,009	764
KEANSBURG BORO	1,852	30,775,274	16,518	20,783,076	0		235,238;	981,741	612,704	6,139,653	O	3,157,150	125,608			32,035,180	1,258,906	4.1		17,709 1,	160,
LONG BRANCH CITY	4,130	47,150,379	11,413	25,934,075	õ		612,844	2,212,037	1,372,387	10,463,465	37,944	7,587,704	110,435			48,430,891	1,280,512	2.7	4,076 1	11.882	464
MILLVILLECITY	5,196	74,507,128	14,341	48,337,486	õ	c	1,256,935	2,473,220	1,375,552	14,493,370	0	8,847,291	159,531	,		76,943,445	2,436,317	3.3	5,256 1	14,639	298
NEPTUNE TWP	4,022	37,349,476	9,287	22,814,978	0	0	1,290,643	2.183,274	1,008,976	5,334,919	50,220	5,856,059	364,239	1,350,000		40,263,308	2,913,832	7.8	4,023	10,008	721
NEW BRUNSWICK CITY	7,089	103,617,974	14,618	92,125,814	0	o	979,437	3,947,121	2,814,528	0	397,296	15,542,627	400,849			116,207,672	12,589,598	12.2		_	1,376
NEWARK CITY	44,775	767.088,292	17,132	571,889,796		ô	4.969.042	24,894,683, 15,741,827	15,741,827	87,585,999	214 272	80,926,689	2,027,468	2,336,760	11,589,312	802,175,848	35,087,556	4.6	<u>.                                    </u>	17,938	805
PASSAIC CITY	11,615	190,880,956	16,435	157,674,885	3.343,000	o.	1,836,230	6,189,479	4.784.334	1,124,803	O	24,073,683	625,657			199,652,071	8,761,115	4.6	11,614 1	17,191	756
PATERSON CITY	25,057	424,983,376	15,961	317,511,140	o	٥	2,886,325	13,122,932	9,616,794	45,969,202	1,155,060	45,994,485	1,328,889	1,395,000		438,979,827	13,996,451	3.3	24,624 17	17,827	366
PEMBERTON TWP	4,613	87,434,590	18,954	40,701,346	6	ō	1,809,476	2,277,609	1.078.177	37,294,212	ō	6,164,851	112,368	•		89,438,039	2,003,449	2.3	4,440 20	20,144 1.	1,130
PERTH AMBOY CITY	8,690	121,979,786	14,038	107,628,773	0		1,350,655	4 728 831	3.135,297	o	128,108	18,240,729	254 583	469,683		135,934,659	13 954 873	11.4	8,705	15,616 1,	1,578
PHILLIPSBURG TOWN	2,638	41.370.836	15,683	25,156,801	ő		148,209	1,331,160	667,369	10,559,996	О	4,635,859	29,102	•		42,528,496	1,157,550	2.8	2,635 16	15.140	457
PLAINFIELD CITY	7,311	110,809,954	15.157	81,247,158	ō	6	1,003,813	3,924,732	2,558,505	10,118,882	0	14,924,425	141,305	631,107	-	114,549,928	3,739,974	3.4		L	882
PLEASANTVILLE CITY	4,131	70,049,826	18,959	43,458,227	0	o	386,312	1,889,421	1,202,240	18,060,334	0	7.188.944	2.098			72,187,576	2,137,750	3.1	3,746 19	19,271 2,	2,311
SALEMCITY	1.128	17,482,092	15,505	13,732,290	0	35,504	123,604	550,172	390.029	1.748.194	0	1.473.635	21,348			18,074,776	592,684	3.4	1,122 16		504
TRENTON CITY	13,802	241,410,477	17,491	171,046,401	ő	D	4,652,812	7,263,400	4,385,087	34,166,162	136,152	29,503,222	449,010	360,000	4,361,258	256,323,504	14,913,027	Ì	ļ	18,995	1.504
UNION CITY	9,759	143,053,552	14,659	138,055,287	0	0	700.144	5,336,340	4,429,677	0	251,100	20,107,404	454,792	,		159,334,744	26,281,192		ļ.,	<u> </u>	2.940
VINELAND CITY	9,668	148,583,134	15,359	83,771,991	O	0	3,119,007	4,560,116	2,707,228	42,275,058	80,352	16,494,817	571,564	,		153,580,133	4,996,999	3.4	1	15,848	479
WEST NEW YORK TOWN	6,126	87 372,257	14,264	68.659,252	0		295,242	3,351,989	2,061,283	1,776,927	O	13,613,090	152,200			89,909,983	2,537,726	2.9	6,044 14		612
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	-	9,620,775		3,207,738,844	6,168,000	114,954 4	40,218,941	147,988,814 97,704,753	-	599,417,413	3,719,070	3,719,070 529,833,454 11,816,486	11,816,486	13,239,657	13,239,657 19,179,247	4,679,137,643	241,551,657	5.4	274,910		
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Exhibit C

## State of New Jersey

DEPARTMENT OF EDUCATION
PO BOX 500
TRENTON, NJ 08625-0500
May 30, 2008

JON S. CORZINE

GOVERNO

TO SERVICE OF THE SERVICE

LUCHLE E. DAVY

Ms. Marion Bolden, State District Superintendent Newark Public Schools 2 Cedar Street Newark, NJ 07102-3015

Dear Ms. Bolden:

Your district is awarded 2008-2009 new school facility funding in the amount of \$2,336,760 for New Central High School. This award is based on square footage and projected 2008-2009 opening dates for new schools from the School Development Authority. This funding is transitional aid awarded at a rate of nine dollars per square foot to assist in moving to the School Funding Reform Act of 2008. Funding for this purpose was included in the Governor's budget.

The award is required to be recorded as other unrestricted state aid on budget line 360 and explained on supporting documentation item 8a in the district-wide budget software and accounted for on line 10-3198 in the district's accounting software. The budget containing this additional award is required to be resubmitted and retransmitted to the department.

If you have any questions regarding your new school facility funding approval, please call Joan Nesenkar Saylor, director, Office of Budget Review and fiscal Monitors at 609-777-4484.

Sincerely, Undhraine P. allwood

Katherine P. Attwood, Assistant Commissioner

Division of Finance

c: John Hart
Willa Spicer
William King
Kathryn Forsyth
Donna Arons
James McBee
Joan Nesenkar Saylor
Executive County Superintendent
Budget Manager
Lisa Williams
School Business Administrator

www.nj.gov/education



District         Front Vear         Proposed Tax         Percent         Defeated         Municipal         Final Tax           Assuny Park         5.87.895         5.894.611         4.00%         8.00.337         4.00%         5.894.611           Bridgeon City***         3.323.408         3.362.744         4.00%         8.00.337         4.00%         7.449.009           Camden City         7.449.009         7.449.009         0.00%         7.449.009         7.449.009           East Orange Twp***         8.203.421         3.02.744         4.00%         9.288.68.69         7.449.009           East Orange Twp***         8.803.722         4.00%         3.23%         6.00%         9.288.68.70         9.288.68.70           East Orange Twp***         8.803.722         4.00%         3.20%         4.00%         9.00%         4.00%         9.00.00         1.449.00         9.00%         9.00%         9.00%         9.00.00         1.00%         9.00%	Prior Year         Proposed Tax         Percent         Defeated         Municipal         Final Tax         as           5,667,895         5,894,611         4,00%         8,00,337         2,827,744         8,00%         3,82,744         8,00%         3,82,744         8,00%         3,82,744         8,00%         7,449,009         8,000,337         7,449,009         8,000,337         7,449,009         8,000,337         7,449,009         8,000,337         7,449,009         8,000,337         7,449,009         8,000,337         7,449,009         8,000,337         7,449,009         8,000,337         7,449,009         8,000,337         7,449,009         8,000,337         9,286,676							-	Reduction
Sebury Park         5,667,895         5,884,611         4,00%         5,884,611           Burington City***         3,233,408         5,884,611         4,00%         3,582,744           Burington City***         3,233,408         5,884,611         4,00%         7,449,009           Camden City         7,449,009         1,00%         7,449,009         7,449,009           East Crange         18,007,010         3,238,408         7,449,009         7,449,009           East Crange         18,007,010         18,007,010         3,23%         4,00%         7,449,009           East Crange         18,007,010         18,007,010         18,007,010         18,007,010         18,00%         18,007,010           East Crange         18,007,010         18,007,010         18,007,010         18,00%		TO STATE	Prior Year	Proposed	Percent	Defeated.	Municipal	Final Tax	as % of
Subury Park         5 867 895         5 894 611         4 00%         5 894 611           Sindbury Park         3.382,744         4,00%         8 580,274           Sindbury Charge         8.289,568         8 600,374         4,00%         8 600,332           Sandelon City         7,449,009         7,449,009         0,00%         7,449,009         7,449,009           Sity Orange Twp***         8,371,421         9,288,678         4,00%         7,449,009         7,449,009           Sity Orange Twp***         18,070,000         13,20%         1,6670,000 <td></td> <td></td> <td></td> <td>}</td> <td>·</td> <td>, ) ) 3</td> <td></td> <td>5</td> <td>26.00</td>				}	·	, ) ) 3		5	26.00
Bridgeton City         3.233,408         3.862/144         4.00%         8.360,337           Burlington City         7.499,056         8.800,337         4.00%         7.449,008           Burlington City         7.499,050         7.449,000         1.288,678         4.00%         7.449,008           City of Orange Twp***         8.931,421         9.288,678         4.00%         7.449,008         7.449,008           City of Orange Twp***         1.8670,000         3.32%         4.00%         4.449,008         7.449,008           Saffield City         2.868,502         2.976,018         4.11%         2.976,014         4.0970,810         4.14%         8.970,81           Saffield City         2.868,502         2.976,018         4.11%         4.11%         2.976,014         4.00%         4.449,008         8.970,324         4.00%         8.976,034         4.00%         8.976,034         4.00%         8.976,034         4.00%         8.976,034         4.00%         8.976,04         4.00%         8.976,04         4.00%         8.976,04         4.00%         8.976,04         4.00%         8.976,04         4.00%         8.976,04         4.00%         8.976,04         4.00%         8.976,04         4.00%         8.976,04         4.00%         8.976,04 <t< td=""><td></td><td>Asbury Park</td><td>5,667,895</td><td>5,894,611</td><td>4.00%</td><td></td><td></td><td>5,894,611</td><td></td></t<>		Asbury Park	5,667,895	5,894,611	4.00%			5,894,611	
Burlington City         8 269,556         8 600,337         4 00%         6 600,337           Santington City         7,449,009         7,449,009         7,449,009         7,449,009         7,449,009           Sant Crange         8,931,010         1,8670,000         3,32%         4,00%         9,288,678           Sast Crange         18,070,000         18,670,000         3,32%         4,00%         9,288,678           Sast Crange         18,070,000         18,670,810         6,00%         4,11%         2,004,734           Sill Cashell         2,12,16,081         4,0370,810         4,11%         2,004,734         4,0370,810           Jack Sant Crange         17,459,229         17,459,239         4,00%         2,004,734         4,00%           Jack Sant Crange         17,459,239         17,459,239         4,00%         3,004,341         3,004,341           Jack Sant Crange         17,459,239         4,00%         4,00%         17,459,248         3,00%           Jack Sant Crange         17,459,239         4,00%         4,00%         17,459,248         3,00%           Jack Sant Crange         11,23%         4,00%         11,23%         11,459,238         3,00%         17,000         17,206         17,00%         17,206		3ridgeton City***	3,233,408	3,362,744	4.00%			3,362,744	
Clay         7,449,009         7,441,008         7,4		Surlington City	8,269,555	8,600,337	4.00%			8,600,337	
City of Orange Twp***         8 331,421         9 288,678         4 00%         9 28,670           East Change East Change Blizobeth***         18,670,000         18,670,000         18,670,000         18,670,000           Elast Change Blizobeth***         3,607,11         2,084,724         4 00%         4 00%         18,670,000           Sanfield City         2,1216,081         2,2064,724         4 00%         22,064,724         10,00%         22,064,724           Salcucester City**         2,885,502         2,976,018         4,11%         2,976,018         2,976,018           All All Sides Town         3,408,157         4,403,43         4,00%         3,578,448         2,976,018           All All Sides Town         3,278,448         4,00%         4,00%         3,578,448         3,578,448           All All Sides Town         3,578,448         4,00%         4,00%         4,241,088         3,500         3,538,533         3,500		Samden City	7,449,009	7,449,009	%00.0			7,449,009	
Biggo   Bigg		Dity of Orange Twp****	8,931,421	9,288,678	4.00%			9,288,678	
Same of the color         38 661,718         40,970,810         6 00%         40,970,810           Salarfield City         21,216,081         22,064,724         400%         22,064,724           Sloucester City*         2,856,502         2,976,418         4,11%         2,976,418           Sloucester City*         8,204,341         8,504,341         3,66%         8,504,341           Hoboken         3,408,157         17,459,529         17,459,529         17,459,529           First Spin         17,459,529         17,459,529         4,00%         8,574,483           Horsey City*****         8,803,739         4,241,088         4,00%         4,241,088           Gramsburg         4,077,999         4,241,088         4,00%         4,241,088           And Branch         30,356,657         31,570,923         4,00%         37,326,591           Apprinte Twy         8,803,739         9,792,246         4,00%         37,326,591           Apprinte Twy         30,356,657         27,326,591         4,00%         37,326,591           Apprinte Twy         30,356,837         10,00%         37,326,591           Apprinte Twy         30,356,839         10,00%         37,326,591           Apprinte Twy         30,356,839		East Orange	18,070,000	18,670,000	3.32%			18,670,000	
Sarfield City         21,216,081         22,064,724         4,00%         22,064,724           Saltoucester City**         2,88,502         2,976,018         4,11%         2,976,018           Saltoucester City**         2,88,502         2,976,018         4,11%         2,976,018           Joboken         34,081,157         35,784,483         4,00%         35,504,341           Arbohoken         17,459,529         0,00%         17,459,529           Neiglon Twp         17,459,529         17,459,529         17,459,529           Jersey City*****         82,809,873         86,122,268         4,00%         86,122,268           Reanaburg         4,277,969         4,277,082         4,00%         31,570,923           All Millie City***         8,803,739         9,722,246         11,23%         4,00%         31,350,933           All Millisburg         30,211,863         31,420,338         4,00%         X         25,000         31,350,338           Alewark         95,356,910         10,213,266         4,00%         X         25,000         31,386,334           Alewark         95,358,910         10,213,266         4,00%         X         25,000         31,386,34           Alerson         17,281,742         18,3		Elizabeth***	38,651,718	40,970,810	8.00.9			40,970,810	
Second Period		Sanfield City	21,216,081	22,064,724	4.00%			22,064,724	
derrison Town         8,204,341         8,504,341         3,6%         8,504,34           doboken         34,408,157         35,784,483         4,00%         17,459,529           doboken         34,408,157         35,784,483         4,00%         17,459,529           ersey City****         82,809,873         86,122,268         86,122,268           ersey City****         8,803,739         4,241,088         4,00%         4,241,088           ong Branch         30,356,657         31,570,923         4,00%         31,570,923           Milville City***         8,803,739         9,782,246         4,00%         X         25,000         31,570,923           All City***         8,803,739         9,782,246         4,00%         X         25,000         31,570,923           All City***         8,803,739         9,782,246         4,00%         X         25,000         31,350,932           Rewark         96,358,910         10,01,553         6,00%         X         25,000         31,366,336           Petri Amboy****         13,869,300         14,711,553         6,00%         X         10,01,13,266           Prillipsburg Town ***         6,512,706         7,008,722         7,62%         X         10,053,343		Sloucester City *	2,858,502	2,976,018	4.11%			2,976,018	
loboken         34,408 157         35,784,483         4 00%         35,784,483           Prington Twp         17,489,529         0.00%         17,489,529           Prington Twp         17,489,529         0.00%         17,489,529           Geansburg         4,077,986         4,00%         4,241,088           Reansburg         4,077,986         4,00%         4,241,088           Long Branch         30,356,657         31,570,923         4,00%         31,570,923           Alliville City **         8,803,739         9,792,246         11,23%         31,570,923           Bew Brunswick         27,326,591         17,326,591         10,00%         27,326,591           Bew Brunswick         36,016,971         27,326,591         10,00%         27,326,591           Bew Brunswick         13,869,390         14,701,553         6,00%         14,701,553           Bewark         10,583,343         0,00%         14,701,553         31,457,650           Bernoron         10,583,343         0,00%         14,701,553         31,457,650           Pinlikoburg Town ***         6,517,70         1,038,722         14,701,553         420,00%         14,701,553           Pinlikoburg Town ***         6,517,70         1,038,722 <t< td=""><td></td><td>Harrison Town</td><td>8,204,341</td><td>8,504,341</td><td>3.66%</td><td></td><td></td><td>8,504,341</td><td></td></t<>		Harrison Town	8,204,341	8,504,341	3.66%			8,504,341	
lersey City***** 82,809,873 86,122,268 4.00% 7.00% 86,122,268 and an automatic adjustment of the less		Joboken	34,408,157	35,784,483	4.00%			35,784,483	
Rersey City*****         82,809,873         86,122,268         4.00%         86,122,268           Geansburg         4,077,969         4,241,088         4.00%         4.241,088           Long Sand         4,077,969         4,241,088         4.00%         X         4.241,088           Long Sand         8,035,655         31,570,923         4.00%         X         25,000         31,570,923           All Wille City***         8,803,610         17,226,591         27,326,591         27,326,591         27,326,591         27,326,591         27,326,591         31,395,338           New Brunswick         36,358,310         100,213,266         4.00%         X         25,000         31,395,336           Aewark         36,358,310         10,0213,266         4.00%         X         25,000         31,395,336           Aewark         36,189,371         37,457,650         4.00%         X         20,003,343         30,003         37,457,650         40,003,343         31,457,650         40,00%         X         40,015,33,43         31,457,650         40,00%         X         40,00%		rvington Twp	17,459,529	17,459,529	%00.0			17,459,529	
(eansburg         4,077,969         4,241,088         4.00%         4,241,088           ong Branch         30,356,657         31,570,923         4.00%         31,570,923           Alliville City***         8,803,739         9,792,246         11,23%         25,000         31,395,324           Alliville City***         30,21,863         31,420,338         4.00%         X         25,000         31,395,326           Leptune Twp         27,326,591         27,326,591         27,326,591         27,326,591         27,326,591         27,326,591           Lew Brunswick         96,358,910         100,213,266         4.00%         X         25,000         31,386,386           Lew Brunswick         96,358,910         100,213,266         4.00%         X         100,213,266           Lew Brunswick         96,358,910         100,213,266         4.00%         X         14,701,553           Lew Brunswick         96,358,910         10,953,343         0.00%         X         10,953,343           Lew Dring Lity         11,218,627         10,965,343         0.00%         X         10,953,343           Perth Amboy*****         6,512,053,966         18,316,22         4.00%         X         10,953,343           Palainfield*****		lersey City****	82,809,873	86,122,268	4.00%			86,122,268	
Long Branch         30,356,657         31,570,923         4,00%         X         31,570,923           Millville City***         8 803,739         9,792,246         11,23%         X         9,792,246         9,792,246           keptune Twp         30,211,863         31,420,338         4,00%         X         25,000         31,395,338           kewa Brunswick         27,326,591         27,326,591         0,00%         X         27,326,591           sessaic City****         13,869,390         14,771,553         6,00%         100,213,266           emberton Twp         10,953,343         10,953,343         0,00%         14,701,553           emberton Twp         10,953,343         10,953,343         0,00%         14,701,553           enth Amboy****         17,281,742         18,318,647         6,00%         14,701,553           enth Amboy****         17,281,742         18,318,647         6,00%         18,318,647           hillipsburg Town ***         6,512,706         7,008,722         7,62%         X         0         7,008,722           leasantwille         8,220,639         6,469,465         4,00%         X         6,409,465         4,00%         X         18,318,647           renton         2,366,655		(eansburg	4,077,969	4,241,088	4.00%			4,241,088	
Alliville City**         8,803,739         9,792,246         11.23%         9,792,246         9,792,246           deptune Twp         30,211,863         31,420,338         4,00%         X         25,000         31,395,338           lew Brunswick         27,326,591         27,326,591         0,00%         X         27,326,591           lew Brunswick         27,326,591         27,326,591         0,00%         X         27,326,591           lew Brunswick         27,326,591         10,00%         X         100,213,266           assaic City****         13,869,390         14,701,553         6,00%         14,701,553           seth Ambory****         17,281,742         18,318,647         6,00%         14,701,553           emberton Twp         10,953,343         10,953,343         10,953,344         10,953,344         10,00%         X         0         7,008,722           riallipsburg Town ****         6,512,706         7,008,722         7,62%         X         0         7,008,722           riallipsburg Town ****         6,512,706         7,008,722         7,62%         X         0         7,008,722           riallipsburg Town ****         6,220,639         6,469,465         4,00%         X         69,000         2,392,32		ong Branch	30,356,657	31,570,923	4.00%			31,570,923	
teptune Twp         30,211,863         31,420,338         4.00%         X         25,000         31,395,338           lew Brunswick         27,326,591         20,00%         27,326,591         0.00%         27,326,591         27,326,591         0.00%         27,326,591         100,213,266         3,00%         100,213,266         3,00%         100,213,266         3,00%         100,213,266         3,00%         14,701,553         3,00%         14,701,553         3,00%         14,701,553         3,00%         14,701,553         37,457,650         4,00%         14,701,553         37,457,650         4,00%         10,953,343         1		fillville City **	8,803,739	9,792,246	11.23%			9,792,246	
lew Brunswick         27,326,591         27,326,591         0.00%         27,326,591           lewark         96,358,910         100,213,266         4.00%         100,213,266           lewark         96,358,910         100,213,266         4.00%         14,701,553           assaic City****         13,869,390         14,701,553         6.00%         14,701,553           emberton         Twp         10,953,343         10,953,343         0.00%         17,757,650           emberton         Twp         17,281,742         18,318,647         6.00%         X         0.053,343           enth Amboy****         17,281,742         18,318,647         6.00%         X         0.00%         10,953,343           inflijpsburg Town ***         6,512,706         7,008,722         7.62%         X         0         7,008,722           Italifield*****         6,512,706         7,008,722         7.62%         X         0         7,008,722           Italifield*****         6,210,639         6,469,465         4.00%         X         6,900         2,392,321           Italified Low         15,418,637         15,418,637         0.00%         X         69,000         2,1115,662           Inion City         15,418,637		leptune Twp	30,211,863	31,420,338	4.00%	×	25,000	31,395,338	0.04%
tewark         96,358,910         100,213,266         4.00%         100,213,266           assaic City****         13,869,390         14,701,553         6.00%         14,701,553           aterson         36,016,971         37,457,650         4.00%         14,701,553           emberton Twp         10,953,343         10,953,343         10,963,343         10,963,343           enth Amboy****         17,281,742         18,318,647         6.00%         10,963,343           enth Amboy****         17,281,742         18,318,647         6.00%         10,963,343           enth Amboy****         17,281,742         18,318,647         6.00%         18,318,647           hillipsburg Town ***         6,512,706         7,008,722         7,62%         X         0         7,008,722           lainfield****         17,683,906         18,391,262         4,00%         X         69,000         2,396,465           leasantwille         6,220,639         6,469,465         4,00%         X         69,000         2,392,321           renton         21,115,662         21,143,997         4,00%         X         15,418,637           Vest New York         13,112,154         13,636,640         4,00%         X         13,636,640		lew Brunswick	27,326,591	27,326,591	0.00%			27,326,591	
'assaic City****         13,869,390         14,701,553         6.00%         14,701,553           aterson         36,016,971         37,457,650         4.00%         10,953,343           emberton Twp         10,953,343         10,00%         10,953,343           enth Amboy****         17,281,742         18,318,647         6.00%         10,953,343           hillipsburg Town ***         6,512,706         7,008,722         7,62%         X         0         7,008,722           hillipsburg Town ***         6,512,706         7,008,722         7,62%         X         0         7,008,722           hillipsburg Town ***         6,512,706         7,008,722         7,62%         X         0         7,008,722           lain field file file file file file file file file		ewark	96,358,910	100,213,266	4.00%			100,213,266	
raterson         36,016,971         37,457,650         4.00%         37,457,650           emberton Twp         10,953,343         10,953,343         10,953,343         10,953,343           erth Amboy****         17,281,742         18,318,647         6.00%         10,953,343           erth Amboy****         17,281,742         18,318,647         6.00%         18,318,647           hillipsburg Town ***         6,512,706         7,008,722         7.62%         X         0         7,008,722           lain/field****         17,683,906         18,391,262         4.00%         X         0         7,008,722           lain/field****         17,683,906         18,391,262         4.00%         X         6,469,465           lain/field****         2,366,655         2,461,321         4.00%         X         69,000         2,392,321           renton         21,115,662         21,148,637         0,00%         X         69,000         2,392,321           West New York         13,112,154         13,636,640         4,00%         X         0         21,143,997           Gloucester City levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an increase of required PERS payment         13,636,640         4,00%         X         0		assaic City****	13,869,390	14,701,553	8.00%			14,701,553	
vemberton Twp         10,953,343         10,953,343         10,953,343         10,953,343           vemberton Twp         10,953,343         0.00%         X         10,953,343           ecrth Amboy****         17,281,742         18,318,647         6.00%         X         0         7,008,722           hillipsburg Town ***         6,512,706         7,008,722         7,62%         X         0         7,008,722           lainfield****         17,683,906         18,391,262         4,00%         X         0         7,008,722           lainfield****         6,220,639         6,469,465         4,00%         X         69,000         2,392,321           renton         2,1415,662         2,1418,637         15,418,637         0,00%         X         69,000         2,392,321           west New York         15,418,637         15,418,637         4,00%         X         0         21,143,997           West New York         13,112,154         13,636,640         4,00%         X         0         21,143,997           Williville levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an increase of required PERS payment		aterson	36,016,971	37,457,650	4.00%			37,457,650	
erth Amboy****         17,281,742         18,318,647         6.00%         X         0         7,008,722           hillipsburg Town ***         6,512,706         7,008,722         7.62%         X         0         7,008,722           lainfield****         17,683,906         18,391,262         4.00%         X         0         7,008,722           leasantville         6,220,639         6,469,465         4.00%         X         6,469,465           alem City         2,366,655         2,461,321         4.00%         X         69,000         2,392,321           renton         21,115,662         21,115,662         21,115,662         21,115,662         21,115,662         21,1143,997         4.00%         X         0         21,1143,997           rest New York         13,112,154         13,636,640         4.00%         X         0         21,143,997           dest New York         13,112,154         13,636,640         4.00%         X         0         21,143,997           dest New York         13,112,154         13,636,640         4.00%         X         0         21,143,997           dioucester City levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an increase increased more than 4% from Commissioner approval of a waiver to e		emberton Twp	10,953,343	10,953,343	0.00%			10,953,343	
hillipsburg Town *** 6,512,706 7,008,722 7.62% X 0 7,008,722 1ainfield**** 17,683,906 18,391,262 4.00% X 69,000 2,391,262 1ainfield**** 17,683,906 18,391,262 4.00% X 69,000 2,392,321 1.00% X 15,418,637 15,418,637 10,00% X 0 21,115,662 1.115,662 1			17,281,742	18,318,647	8.00.9			18,318,647	
lainfield****         17,683,906         18,391,262         4.00%         18,391,262           leasantville         6,220,639         6,469,465         4.00%         X         69,000         2,392,321           alem City         2,366,655         2,461,321         4:00%         X         69,000         2,392,321           renton         21,115,662         21,115,662         0.00%         X         69,000         2,392,321           nion City         15,418,637         15,418,637         0.00%         X         0         21,113,697           west New York         13,112,154         13,636,640         4,00%         X         0         21,143,997           dest New York         13,112,154         13,636,640         4,00%         X         0         21,143,997           dest New York         13,112,154         13,636,640         4,00%         X         0         21,143,997           dest New York         13,112,154         13,636,640         4,00%         X         0         21,143,997           dest New York         13,112,164         13,636,640         4,00%         X         0         21,143,997           All Williville levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an increase of			6,512,706	7,008,722	7.62%	×	0	7,008,722	
leasantville         6,20,639         6,469,465         4.00%         K         6,469,465         6,469,465         6,469,465         6,469,465         6,469,465         6,469,465         6,469,465         6,469,465         1,115,662         1,115,66		lainfield****	17,683,906	18,391,262	4.00%			18,391,262	
alem City         2,366,655         2,461,321         4.00%         X         69,000         2,392,321           renton         21,115,662         21,1143,997         4,00%         X         0         21,1143,997         13,636,640         4,00%         X         0         21,1143,997         13,636,640         4,00%         X         13,636,640         13,636,640         4,00%         X         13,636,640         13,636,640         4,00%         X         13,636,640         13,636,640         4,00%		leasantville	6,220,639	6,469,465	4.00%			6,469,465	
renton         21,115,662         21,115,662         20,00%         21,115,662           Inion City         15,418,637         15,418,637         15,418,637         15,418,637           Ineland City         20,330,766         21,143,997         4,00%         X         0         21,143,997           Vest New York         13,112,154         13,636,640         4,00%         X         0         21,143,997           Gloucester City levy increased more than 4% from an automatic adjustment to the cap for enrollment increase         Milliville levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an increase required PERS payment	renton 21,115,662 21,115,662 0.00% 21,115,662 21,115,662 21,115,662 21,115,662 21,115,662 21,115,662 21,115,662 21,115,637 20,330,766 21,143,997 4.00% X 0 21,143,997 20,330,766 21,143,997 20,140,760 21,143,997 21	alem City	2,366,655	2,461,321	4:00%	×	69,000	2,392,321	0.319
Inion City         15,418,637         15,418,637         15,418,637         15,418,637           Ineland City         20,330,766         21,143,997         4.00%         X         0         21,143,997           Vest New York         13,112,154         13,636,640         4.00%         X         0         21,143,997           Gloucester City levy increased more than 4% from an automatic adjustment to the cap for enrollment increase         Milliville levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an increase required PERS payment	Inion City         15,418,637         0.00%         15,418,637           Ineland City         20,330,766         21,143,997         4.00%         X         0         21,143,997           Vest New York         13,112,154         13,636,640         4.00%         X         0         21,143,997           Vest New York         13,112,154         13,636,640         4.00%         X         0         21,143,997           Gloucester City Inew York         13,112,154         13,636,640         4.00%         X         13,636,640           Gloucester City Inew York         13,636,640         4.00%         X         13,636,640           Gloucester City Inew York         14,60m Commissioner approval of a waiver to exceed the cap for an increase.         X           Phillipsburg Inew York         14,60m Commissioner approval of a waiver for non-recurring revenue.         X           ** Phillipsburg Inew York         15,418,60m Commissioner approval of a waiver for non-recurring revenue.         X	renton	21,115,662	21,115,662	%00.0			21,115,662	
Vest New York 13,112,154 13,636,640 4,00% X 0 21,143,997  Vest New York 13,112,154 13,636,640 4,00% 13,636,640	Ineland City 20,330,766 21,143,997 4.00% X 0 21,143,997  Vest New York 13,112,154 13,636,640 4.00% 13,636,640  Ineland City 13,636,640 4.00% 13,636,640 13	nion City	15,418,637	15,418,637	0.00%	Total Indicators to considerations		15,418,637	
Vest New York 13,112,154 13,636,640 4.00% 13,636,640 13,646,640 13,636,640 13,636,640 13,636,640 13,636,640 13,636,640 13	Vest New York 13,112,154 13,636,640 4.00% 13,636,640 13,636,640 13,636,640 4.00% 13,636,640 13,636,640 13,636,640 4.00% 15,636,640 1	ineland City	20,330,766	21,143,997	4.00%	×	0	21,143,997	
Gloucester City levy increased more than 4% from an automatic adjustment to the cap for enrollment increase  * Millville levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an incre  ** required PERS payment	Gloucester City levy increased more than 4% from an automatic adjustment to the cap for enrollment increases.  * Millville levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an increase.  * Phillpsburg levy increased more than 4% from Commissioner approval of a waiver for non-recurring revenue.  *** EAA districts were required to increase their local levies by 4% or 6%.	Vest New York	13,112,154	13,636,640	4.00%			13,636,640	
* Millyille levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an increased increased more than 1 required PERS payment	* Millyille levy increased more than 4% from Commissioner approval of a waiver to exceed the cap for an increase. I required PERS payment  ** Phillipsburg levy increased more than 4% from Commissioner approval of a waiver for non-recurring revenue.  *** EAA districts were required to increase their local levies by 4% or 6%.	Gloucester City levy inc	reased more that	an 4% from an au	tomatic adjust	ment to the	cap for enroll	ment increases	
FEQUIPOL FERO DAYMEM ** The Man Annual Man Man Man Commitment of the Man Man Commence of the Man	*** Phillipsburg levy increased more than 4% from Commissioner approval of a walver for non-recurring revenue. *** EAA districts were required to increase their local levies by 4% or 6%.	* Millville levy increased	more than 4% f	rom Commission	er approval of	a waiver to	exceed the ca	p for an increa	se.
** Phillipphing form ingresonal more than 40' from Commissions or construct of a majural for non-society of construction	** Phillipsburg levy increased more than 4% from Commissioner approval of a waiver for non-recurring revenue. *** EAA districts were required to increase their local levies by 4% or 6%.	I TECHNIEU FENS DAYINE		***************************************					
Printipsouly levy increased fillore than 47% florit Coffifths storiet approvation a warver for itori-recurring revenue	*** EAA districts were required to increase their local levies by 4% or 6%.	** Phillipsburg levy incre	ased more than	4% from Commis	ssioner approv	ai of a wai	ver for non-rec	urring revenue	
*** EAA districts were required to increase their local levies by 4% or 6%.	THE PROPERTY OF THE PROPERTY O	*** EAA districts were re	squired to increa	se their local levid	es by 4% or 69	, o			

Exhibit E

Summary of Revenu	es Per Pupil Co	mparison	,
Revenues Per Pupil*			
District District	2008	2009**	Diff
ASBURY PARK CITY	\$23,308	\$25,217	\$1,90
BRIDGETON CITY	\$14,102	\$14,361	\$25
BURLINGTON CITY	\$16,498	\$17,046	\$54
CAMDEN CITY	\$17,653	\$17,046	\$95
EAST ORANGE	\$18,740	\$10,009	\$1,21
ELIZABETH CITY	\$15,157	\$16,037	۱۲.۲۱ \$87
GARFIELD CITY		\$10,037	
GLOUCESTER CITY	\$13,990 \$17,202	\$15,655	\$1,66
HARRISON TOWN	\$17,202	\$17,785	\$58
HOBOKEN CITY	\$14,364	\$15,847	\$1,48
IRVINGTON TOWNSHIP	\$19,427	\$21,244	\$1,81
JERSEY CITY	\$16,987	\$17,959	\$97
	\$16,303	\$17,017	\$71
KEANSBURG BORO	\$17,222	\$18,184	\$96
LONG BRANCH CITY	\$16,805	\$17,594	\$78
MILLVILLE CITY	\$14,297	\$14,580	\$28
NEPTUNE TWP	\$15,141	\$16,042	\$90
NEW BRUNSWICK CITY	\$16,309	\$17,480	\$1,17
NEWARK CITY	\$17,535	\$18,258	\$72
CITY OF ORANGE TWP	\$14,795	\$15,724	\$92
PASSAIC CITY	\$15,529	\$16,226	\$69
PATERSON CITY	\$16,501	\$17,406	\$90
PEMBERTON TWP	\$19,480	\$20,823	\$1,34
PERTH AMBOY CITY	\$14,131	\$15,416	\$1,28
PHILLIPSBURG TOWN	\$16,421	\$16,989	\$56
PLAINFIELD CITY	\$15,504	\$16,383	\$87
PLEASANTVILLE CITY	\$16,783	\$17,346	\$56
SALEM CITY	\$16,407	\$16,835	\$42
TRENTON CITY	\$17,072	\$18,028	\$95
UNION CITY	\$14,706	\$17,038	\$2,33
VINELAND CITY	\$15,693	\$16,008	\$31
WEST NEW YORK TOWN	\$14,299	\$14,824	\$52
Abbott Average	2008	2009**	Dit.
Revenue Per Pupil*	\$16,407	The state of the second	<u>Dif</u>
Levy Per Pupil	<u> </u>	\$17,325	\$91
LOVY I SI F UPII	\$2,284	\$2,394	\$11
I & J Average	2008	2009**	Dif
Revenue Per Pupil*	\$13,703	\$14,046	\$34
Levy Per Pupil	\$12,588	\$12,852	\$26

<sup>\*</sup> Revenue per pupil is the sum of the *actual* local levy and total aid (except transportation, preschool, & debt service), less transfers to preschool (L511); divided by resident enrollment reduced by 1/2 of the half-day Kindergarten student count. *Note that these include Charter and SDA aids.* 

<sup>\*\*</sup> The enrollments for FY 2009 are projected based on ASSA submissions as of February 19th.

Exhibot F

# Comparison Of Abbott/CEIFA and SFRA K-12 Budgets

## Abbott/CEIFA (2007-08)

でいる。これのこのことに	Ş
CCSA	\$1,573,279,215
SCCSA	\$187,855,397
Stabilization Aid	\$11,124,962
Parity Remedy Aid	\$1,039,798,422
K-12 Regular Education Aids	\$2,812,057,996
Local Tax Levy	247
Total K-12 Regular Education	\$3,447,305,775
Categorical Aids:	The state of the s
DEPA	\$122,123,370
ECPA	\$48,685,638
K-12 Supplemental Funding*	\$676,412,861
Total K-12 Supplemental Programs	\$847,221,869
Dilligual Ald	\$38,653,466
Special Education Categorical Aid	\$209,533,490
Extraordinary Aid	\$9,383,743
Special Education Aid	\$218,917,233
	\$47,414,238
Consolidated Aid	\$34,094,447
-1	\$400,402
Less Line 511	\$35,167,550
Total Categorical Aid	\$304,312,236
Total K-12 Aid	\$3,963,592,101
,	
Total K-12 Budget	\$4,598,839,880
The state of the s	
K-12 Aid as a Pct of Budget FY08	%98
Prescribool Budge	1.0
	620,004,1164

## \* This represents the actual EOA supplemental funding

## SERA (2008-09)

SFRA (2008-09)	
	\$3,207,736,844
Adjustment Aid**	4
Education Adequacy Aid**	\$8,168,000
SDA Transition Aid**	\$13,239,657
Local Tax Levy***	\$658,694,903
Categorical Aids:	
Security Aid	\$07 704 783
	00.1.00
Charter Aid**	\$19,179,247
Special Education Categorical Aid	\$147,988,814
Extraordinary Aid	\$11,916,486
THE	
Transportation Aid	\$40,218,941
Choice Aid	\$114,954
Total K-12 Aid	\$4 145 685 110
	C11.(CO)(C11.(LA
Total K-12 Budget	\$4,804,380,022
Increase in K-12 Budget FY08 to FY09	\$205,540,142
K-12 Aid as a Pct of Budget FY09	86%
Preschool Budget	\$500 833 A5A
	, 000, 000, 000, 000, 000, 000, 000, 0

<sup>\*\*</sup> These aid categories were excluded from Wyns' cert.
\*\*\* This reflects levies from final approved budgets

Exhibit G

CEIFA and SFRA	Per Pupil Compariso	on for 2008-09
Estimate for an elementar risk concentration of 60%:	y at-risk student in a schoo	 ol/district with an at-
	SFRA Per Pupil	CEIFA Per Pupil
Base Amount/T&E	\$9,649	\$9,784
At-risk/DEPA*	\$5,500	\$572
Security	\$476	\$0
Total	\$15,625	\$10,356

\*In CEIFA school districts generated DEPA for each child in a school with a moderate/high concentration of at-risk students; SFRA provides at-risk aid for each at risk student.

Exhibit M

	BUDGET	ADBUD CAT	**************************************
District	07-08	08-09	DIFF
ASBURY PARK CITY	62,254	42,321	-19,932
BRIDGETON CITY	62,311	67,557	5,24
BURLINGTON CITY	24,917	21,317	
CAMDEN CITY	281,260		Ans
CITY OF ORANGE TWP	69,016	1	
EAST ORANGE	194,912		
ELIZABETH CITY	299,682	334,364	
GARFIELD CITY	61,101	70,141	*
GLOUCESTER CITY	32,723		·
HARRISON TOWN	25,392	29,928	
HOBOKEN CITY	43,117	36,344	
IRVINGTON TOWNSHIP	129,022	123,992	·
JERSEY CITY	493,123		
KEANSBURG BORO	32,390		·
LONG BRANCH CITY	70,264	I	Andreas and the second second
MILLVILLE CITY	75,565		
NEPTUNE TWP	62,562	4	-1,56
NEW BRUNSWICK CITY	116,509	🖟 to a surfation to the transfer formation in management of the contract of t	9,72
NEWARK CITY	789,603	759,471	-30,13
PASSAIC CITY	182,728	205,385	22,65
PATERSON CITY	418,797	418,435	-36:
PEMBERTON TWP	92,594		-28,79
PERTH AMBOY CITY	124,953		22,73
PHILLIPSBURG TOWN	43,662	37,237	-6,42
PLAINFIELD CITY	114,737	121,740	7,002
PLEASANTVILLE CITY	69,945	57,819	
SALEM CITY	18,642	17,243	-1,40
TRENTON CITY	238,726	221,107	-17,61
UNION CITY	144,213	181,967	37,75
VINELAND CITY	154,649	138,789	
WEST NEW YORK TOWN	87,913	102,253	14,34
			======
	4,617,281	4,586,959	-30,32

Categorical aids included are Security and Special Education Aids.

Exhibit I

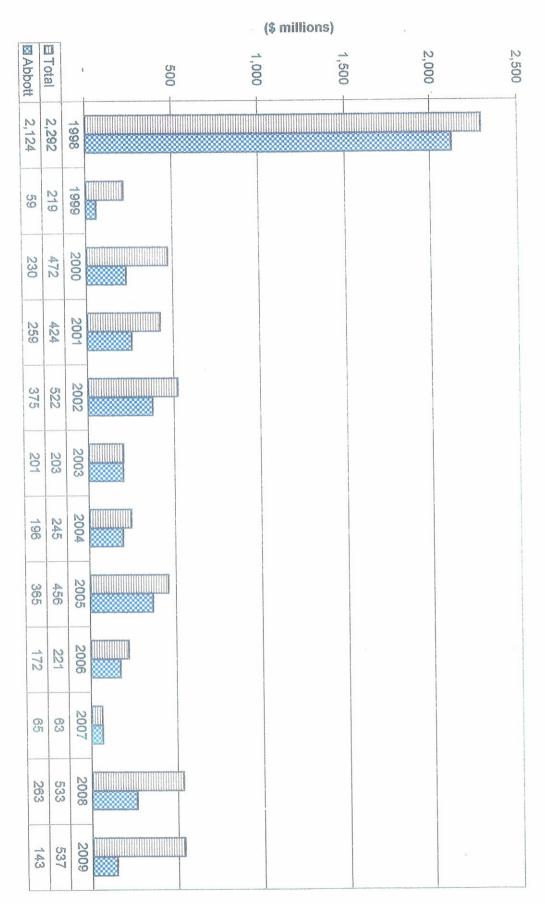
## Abbott Tax Rates Relative to the State Average

District	2007 Equalized Total Tax Rate	the State	Over 120% of the State Avg	Over 130% of the State Avg
Asbury Park City	1.407	84.6%	0	749
Bridgeton City	2,887		1	1
Burlington City	2.092		<b>1</b>	Ö
Camden City	2.823			1
East Orange City	2.691	161.7%	1	1
Elizabeth City	1.750		L	Ö
Garfield City	1.574	94.6%	0	0
Gloucester City City	2.374	142.7%	1	1
Harrison Town	1.777	106.8%	Ö	Ö
Hoboken City	1.039		0	0
Irvington Township	2.532	152.2%	1	1
Jersey City City	1.449		0	Ö
Keansburg Borough	1.732	104.1%	0	Ŏ
Long Branch City	1.375	82.6%	0	0
Millville City	2.385	143.3%	1	1
Neptune Township	1.479	88,9%	Ö	Ö
New Brunswick City	1.662	99.9%	0	Ō
Newark City	1.586	95.3%	0	0
Orange City	2.652	159.4%	1	1
Passaic City	2.094	125.8%	1	0
Paterson City	1.935	116.3%	0	0
Pemberton Township	1.759	105.7%	0	0
Perth Amboy City	1.994	119.8%	0	0
Phillipsburg Town	1.994	119.8%	0	0
Plainfield City	2.067	124.2%	1	0
Pleasantville City	2.072	124.5%	1	0
Salem City	2.894	173.9%	1	1
Trenton City	2.603	156.4%	1	1
Union City City	1.972	118.5%	0	O
Vineland City	1.870	112.4%	0	0
West New York Town	1.751	105.2%	0	0
C44 B			13	9

State Average 1.664 120% of State Avg 1.997 Abbott average 1.750

<sup>\*</sup> District is below 120% when both the district tax rate and the State average are rounded to the same number of places.

Exhibit J



## Annual Increase in State Education Aid 1998 to 2009