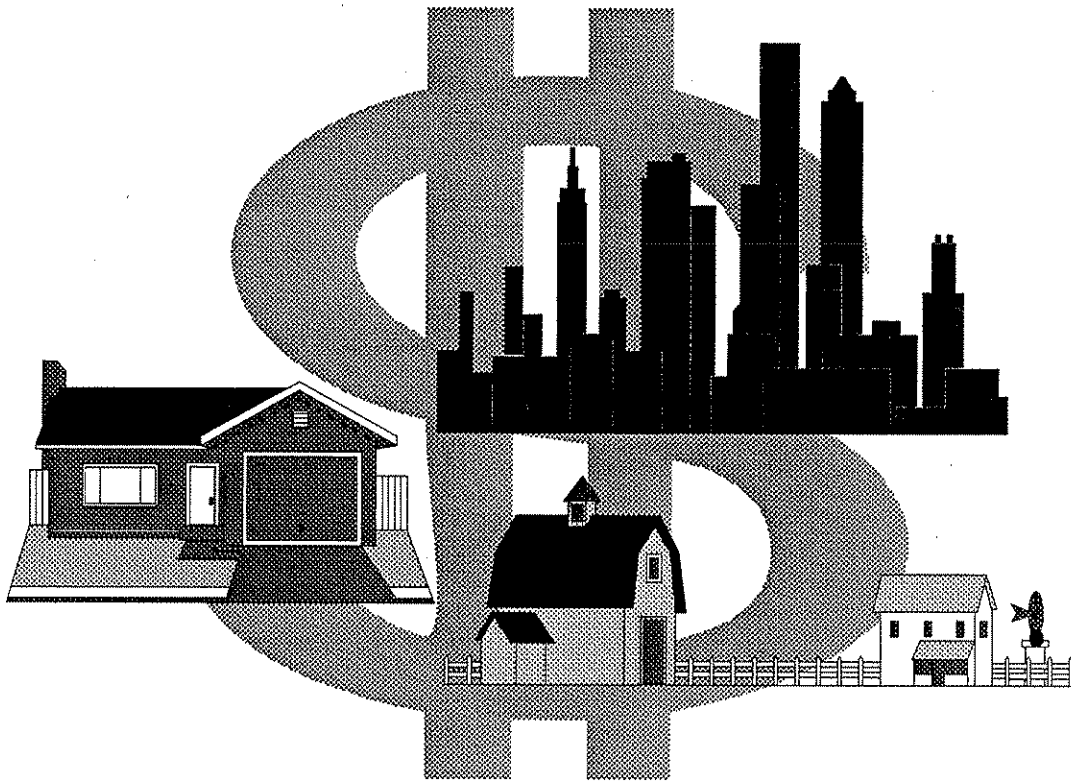


Interim Report and Policy Recommendations



Senate Bipartisan Task Force on Municipal Aid Reform

January 1995

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Table of Contents

Introduction.....	2
Mandate.....	3
Recommendations:	
Twelve to One State Aid Program.....	4
Distribution of Additional \$85 Million in FY 1995 Franchise and Gross Receipts Funds and a Cap on FY 1996 State Retention.....	6
Further Study.....	8
Hearings and Participants.....	10
Appendices:	
Appendix 1 Description of Twelve Programs for Consolidation.....	12
Appendix 2 Comparison of Aid Under Current and Under 12 to One State Aid Program, by Municipality.....	24
Appendix 3 Descriptions of State Aid Programs Other than the 12 for Consolidation.....	64

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Introduction

The Senate Bipartisan Task Force on Municipal Aid Reform was established in September 1994 by Senate President Donald T. DiFrancesco.

Members of the task force are:

Senator Andrew R. Ciesla, Chairman
District 10

Senator Bernard F. Kenny, Jr.
District 33

Senator Robert E. Littell
District 24

Senator John A. Lynch
District 17

Senator John J. Matheussen
District 4

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Mandate

The mandate of the task force is to examine a restructuring of the way the State distributes aid to municipalities. The job of the task force is to hold hearings and work with program directors in the Department of Community Affairs and the State treasurer's office to determine how best to achieve a restructuring. The task force expects to complete its study by the end of the year so its recommendations can be considered for the fiscal year 1996 budget.

The main objectives of the task force include:

- 1. reducing the actual number of State aid programs in the State by more than half;**
- 2. developing an efficiency-based aid program that offers municipalities incentives to spend wisely;**
- 3. reducing the role partisan politics play in the structuring and distribution of municipal aid;
and**
- 4. providing towns with a more predictable aid structure in order to help stabilize property taxes.**

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Recommendations

1. Twelve to One State Aid program

Many people who testified before the task force indicated that there were too many State aid programs which required too much time to administer. A number of people recommended that State aid programs be consolidated; that aid be given out as block grants with fewer restrictions on how the aid would be used; that each municipality know how much aid it will receive early in the calendar year; and that the aid be distributed more evenly throughout the calendar year.

The task force recommends the Twelve to One State Aid program as a first step in achieving these goals.

The Twelve to One State Aid program consolidates twelve State aid programs; it would distribute a total of \$663,437,047 annually. In CY 1994 these twelve programs together distributed a total of \$663.3 million. These twelve programs represent approximately 38 percent of the aid entitlement from State aid distributed by the Departments of the Treasury and Community Affairs in CY 1994. The programs selected either have had frozen distributions for a number of years, have had little movement among municipalities in amounts distributed from year to year, or are block grants themselves. The following shows the programs included in this new distribution and the total amounts distributed in CY 1994 (Appendix 1 provides a description of each of the twelve programs recommended for consolidation):

Business Personal Property Tax Replacement program	\$158,703,834
Class II Rail Road Property	809,000
Densely Populated (1)	25,000,000
Depressed Rural Centers	518,000
Legislative Initiative Municipal Block Grant-Per Capita Aid	33,000,000
Payments to Replace Telecommunications Tax	6,500,000
Safe and Clean Neighborhoods	26,352,724
Supplemental Safe and Clean-Fire Services	8,000,000
Supplemental Safe and Clean-Expanded Police	24,537,269
SMPTR-Additional Urban Aid	25,000,000
SMPTR-Formula and Hold Harmless Aid (2)	314,179,566
Municipal (Urban) Aid	40,728,053
	=====
Total Aid Distributed CY 1994	\$663,328,446

Notes:

- (1) The model assumes that the State distributed a total of \$25 million not \$33 million in each year.
- (2) The model uses entitlement not actual distribution in CY 1994 for the amount distributed by the SMPTR-Formula and Hold Harmless Aid program.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

No municipality loses aid under this new distribution. The methodology includes determining the total amount of aid each municipality received from these twelve programs in CY 1991, CY 1992, CY 1993, and CY 1994. These amounts are compared and in each case the greatest annual amount received during the four years becomes the amount to be received annually by the municipality. For example, Buena Borough, the first municipality listed in Legislative district 1, received \$245,325 in CY 1991, \$245,344 in CY 1992, \$245,294 in CY 1993, and \$264,276 in CY 1994. Under this new distribution, Buena Borough would receive \$264,276 as an annual aid payment.

Appendix 2 provides a comparison of actual aid distributed to each municipality under these twelve programs for CY 1991, CY 1992, CY 1993, and CY 1994 and shows the amount which would be distributed under this new program.

Annually, this new program would distribute a total of \$663,437,369 or \$108,923 (0.17%) more than was distributed in CY 1994. **As an offset to this small additional cost, however, is the administrative savings and the streamlining which can be gained from consolidating these programs.** A number of these programs distribute relatively small amounts of aid to many municipalities. In some instances, considerable amounts of time both at the municipal level and the State level are spent writing and reviewing applications for this aid.

For example, the Supplemental Safe and Clean-Fire Services program has distributed \$8 million annually since 1985. In CY 1994, this aid was distributed to 559 municipalities in amounts ranging from \$448,250 to \$4. The median distribution was \$3,818 in CY 1994. The original purpose of this aid program was to provide State support to help eligible municipalities and fire districts hire additional full-time uniformed fire fighters and/or purchase emergency equipment. Although this program distributes relatively little aid to municipalities, municipalities must apply annually to the Division of Local Government Services in the Department of Community Affairs which, in turn, must review each application, make recommendations and distribute the aid. Three full time people are needed to administer this program at the department; it is possible that for this program alone at least two people could be redeployed if the administration of this program were streamlined.

Under this proposal each municipality will be able to anticipate stable funding, maintain a single budgetary account rather than twelve accounts, file no applications with the State in order to receive these funds, and decide locally how best to use these funds.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

2. Distribution of Additional \$85 Million in FY 1995 Franchise and Gross Receipts Funds and a Cap on FY 1996 State Retention

The franchise and gross receipts State aid program was among the issues most frequently identified as problems by those testifying before the task force. A predominant concern was the State retention of these funds for its own purposes.

These taxes are collected by the State for local governments. In 1982, the State began to retain for State purposes a portion of the regular apportionment of these taxes as directed by footnote language in the FY 1983 State budget. This footnote language has been included in all subsequent State budgets. In 1991, the State's maximum amount of retention from regular collections was capped at the 1992 amount (\$245 million) and the minimum to be distributed to municipalities was set at \$685 million. An additional \$77 million was distributed to municipalities in CY 1993 and \$40 million was distributed in CY 1994. These additional funds were distributed in CY 1993 and CY 1994 to each municipality in proportion to the amount of franchise and gross receipts aid allocated to each municipality in the prior calendar year. In CY 1995, an additional \$85 million may be available to be returned to municipalities by the State.

In testimony before the task force, the President of the New Jersey State League of Municipalities said "our first request would be that this task force recommend that the Legislature and the administration...honor permanent statute and retain not one penny more than \$245 million from this source."

The task force recommends that \$85 million should be returned to municipalities in CY 1995.

Under current law these additional revenues rightfully belong to the municipalities. While the FY 1995 appropriations bill would allow the State to retain these revenues, the upward revision of the FY 1995 opening balance makes such retention inappropriate.

The task force recommends further that for FY 1996 the State retention of Franchise and Gross Receipts funds not exceed the statutory limit of \$245 million.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

FRANCHISE AND GROSS RECEIPTS TAX PROGRAM (P.L.1940, c.4 & 5)

History: This is an off budget program. Although it has no actual line item appropriation in the annual budget, language in the annual appropriations act limits the amount of funds distributed to municipalities.

In 1982, the State began to retain for State purposes a portion of the regular apportionment of franchise and gross receipts taxes as directed by footnote language in the FY 1983 State budget. This footnote language has been included in all subsequent State budgets. In 1991, the State's maximum amount of retention from regular collections was capped at the 1992 amount (\$245 million) and the minimum to be distributed to municipalities was set at \$685 million. An additional \$77 million was distributed to municipalities in CY 1993 and \$40 million was distributed in CY 1994. These additional funds were distributed in CY 1993 and CY 1994 to each municipality in proportion to the amount of franchise and gross receipts aid allocated to each municipality in the prior calendar year.

Source of Funds: Public utility franchise and gross receipts taxes which are collected by the State. Off budget revenue.

Amount of State Aid Distributed:

CY 1990	\$685 million
CY 1991	\$685 million
CY 1992	\$685 million
CY 1993	\$762 million (includes an additional \$77 million)
CY 1994	\$725 million (includes an additional \$40 million)

Data about Recipients: (CY 1994-\$685 million)

Number of Recipients	567
Smallest Distribution	\$887 (Tavistock Borough, Camden Co)
Largest Distribution	\$28,961,980 (Jersey City, Hudson Co)
Average Distribution	\$1,208,113
Median Distribution	\$486,764

Application: None

Criteria to Receive Aid: Aid is distributed based on a municipality's proportionate share of public utility assets and revenue. No municipality may receive more than \$700 per capita and each must maintain a minimum local purpose tax rate in order to remain eligible for aid.

Cost of Administration: This program is administered by the Division of Taxation in the Department of the Treasury. Several people are assigned part time to the administration of this program.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

3. Further Study

In addition to the first two recommendations, the task force and the witnesses who appeared before it, identified a series of additional issues which require further study and consideration. Accordingly it is recommended that the mandate for this task force be extended to allow for the study and consideration of the following issues:

A. Franchise and gross receipts tax base

Given the profound changes occurring in utility regulation and energy markets, a thorough reexamination of the way in which we tax energy consumption and distribute those tax receipts is needed. The task force should continue to study this issue in collaboration with the other interested parties including the Board of Public Utilities, the League of Municipalities, the utility companies and other energy producers and sellers.

In addition to examining the franchise and gross receipts tax base, the task force should consider the Municipal Purposes Tax Assistance Fund program (See Appendix 3), the manner in which utility tax revenues are distributed and the feasibility of phasing out the State retention of franchise and gross receipts tax funds.

B. Tax exempt property

A number of individuals testified about the problems of municipalities which have large amounts of tax exempt property within their borders. One type of problem exists with the State Payments in Lieu of Taxes program through which the State reimburses municipalities for loss of property taxes due to the tax exempt status of State-owned property and land. In FY 1995, the State will distribute a total of \$34.9 million, of which \$13.5 million funds the regular program and \$21.4 million funds a special program. In CY 1994, the regular PILOT program (\$13.5 million) is funded at approximately 34 percent of the amount needed to reimburse municipalities in the manner provided by law (\$39.7 million).

A different type of problem exists with federal, State and local authorities and commissions whose property qualify for tax exempt status and who sometimes, but not always, make in lieu of tax payments to municipalities.

A third problem exists with organizations such as schools, cemeteries, non-profit organizations and churches whose property is tax exempt but who still require services such as water and sewer, garbage collection and police and fire protection. Several of those who testified asked for ideas on how to implement user fees for these services.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

This task force might wish to look at the range of burdens placed on municipalities by the various types of tax exempt properties throughout the State. In addition, it may wish to obtain information about potential fee for service programs which have been successful in other States and which might be implemented in New Jersey. Finally, it may wish to examine the current funding mechanism for the State Payments in Lieu of Taxes (PILOT) program. (See Appendix 3).

C. Discretionary aid programs

In CY 1994, \$194 million in discretionary State aid was distributed through the Municipal Revitalization (Distressed Cities) program and the Supplemental Municipal Property Tax Relief program. Unlike the other programs described in this report, these programs do not distribute funds on a formula basis. (See Appendix 3)

In testimony before the task force, witnesses raised a range of concerns about these programs. The Director of the Division of Local Government Services stated that under the Municipal Revitalization program discretion has become marginal because most of the big cities rely on receiving these funds each year. Municipal officials cited the difficulties in preparing municipal budgets without knowing the level of support they would receive under these programs. Others suggested using discretionary programs to encourage innovation and reward municipalities who are doing a good job both financially and in other areas.

The task force hopes to identify ways in which some or all of these funds might be distributed in a more predictable, timely and objective manner, while preserving the flexibility necessary to respond to extraordinary circumstances.

D. Other aid programs

Two programs which were not included in the twelve programs which would be consolidated into one program are the financial business tax and the domestic insurance tax program. These programs distributed over \$20 million in CY 1994. The State collects taxes from certain businesses and distributes funds back to municipalities on a formula basis. These two programs were not included in the consolidated block grant because of annual fluctuations in total revenue and distributions (See Appendix 3).

E. Adjustments for inflation

The task force recognizes that when State aid remains constant, inflation effectively reduces the level of support received by municipalities. As it addresses the entire system of State aid, the task force should examine mechanisms that will insulate municipalities from this impact.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Hearings and Participants

The Senate Bipartisan Task Force held three hearings: the first was in Trenton on Tuesday October 25, 1994; the second was at the League of Municipalities Convention in Atlantic City on Wednesday November 16, 1994; and the third was at the Hackensack Meadowlands Development Commission on Tuesday December 6, 1994.

It has heard or has received testimony from the following individuals:

Beth Gates, Director
Division of Local Government Services
Department of Community Affairs

Camille Furgiuele, Town Manager
Town of Newton

James E. McGreevey
Senator, District 19
Mayor, Woodbridge Township

Barbara Cannon, Mayor
Old Bridge Township

William M. Gelfound, Councilperson
Borough of Sea Bright

John W. Feltes, Jr., Mayor
Maurice River Township

Scott R. MacFadden, Business Administrator
Township of Brick

Anthony L. Avia, Mayor
Township of Wyckoff

J. Peter Braun, Township Manager
Township of Randolph

J. Christian Bollwage, Mayor
City of Elizabeth

William G. Dressel, Jr., Assistant Executive Director
New Jersey State League of Municipalities

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

W. Thomas Renkin
President, New Jersey State League of Municipalities
Deputy Mayor, Dover Township

Mary Patrick, Mayor
Borough of Millstone

Lucy Heller, Government Director
League of Women Voters of New Jersey

Dr. Ernest C. Reock, Jr.
Rutgers University
Director, Center for Government Services (before retirement in 1992)

RoseAnn Scatti, Mayor and Committee person
Colts Neck Township

Jack Alter, Mayor
Borough of Fort Lee

William J. Pascrell, Jr.
Mayor, Patterson
Assemblyman, District 35

Robert Miller, Borough Administrator
Borough of Tenafly

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

BUSINESS PERSONAL PROPERTY TAX REPLACEMENT

History: Prior to 1968, local governments collected the tax on business personal property. In 1968, the State assumed responsibility for collecting and distributing the business personal property tax. The State set up a business personal property tax replacement program which was designed to distribute these revenues to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966, or 1967. Any excess revenues from four replacement tax sources over the "save-harmless" requirement was distributed to all municipalities by formula. In 1977, the business personal property law was amended. P.L. 1977, c.4 repealed the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977. P.L. 1977, c.3 provided an annual State appropriation of not less than \$158,703,834, the amount certified on October 15, 1976. In addition, the law directed that aid be distributed among municipalities in accordance with the October 15, 1976 certification. These distributions to municipalities have been frozen since that time.

Source of Funds: Revenues from these taxes have been declining since 1968. In FY 1994, the last year in which the State actually collected any revenues from these taxes, approximately \$8.0 million was collected; \$158,703,834 was distributed to municipalities. In FY 1995, this program was funded entirely by General Fund and Property Tax Relief Fund resources.

Amount of State Aid Distributed: Frozen at \$158,703,834 since 1976.

Data about Recipients: (CY 1994)

Number of Recipients	567
Smallest Distribution	\$14 (Interlaken Borough, Monmouth Co)
Largest Distribution	\$19,172,987 (Newark City, Essex Co)
Average Distribution	\$279,901
Median Distribution	\$82,811

Application: None

Criteria to Receive Aid: In 1968, a "save harmless" measure assured municipalities that they would receive no less than the greater of their business personal property taxes in 1964, 1965, 1966, or 1967. Distributions to municipalities have been frozen at the amount certified on October 15, 1976.

Cost of Administration: This program is administered by the Division of Taxation in the Department of the Treasury. Since the distribution of this aid has been frozen, administrative costs are limited to printing and mailing checks to the municipalities which receive this aid.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

CLASS II RAILROAD PROPERTY (P.L.1966, c.139)

History: In 1948, railroad tax law distinguished three classes of property: Class I (mainstem railroad bed); Class II (all other real estate used for railroad purposes, including buildings, roadbed other than main stem, tracks, water tanks, riparian rights, docks, wharves, and piers); and Class III (facilities used in passenger service, including land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service). The railroad property tax is a State tax on Class II property.

Source of Funds: Railroad property tax on Class II property.

Amount of State Aid Distributed: Since CY 1989, the State has distributed \$809,000.

Data about Recipients: (CY 1993)

Number of Recipients	44
Smallest Distribution	\$832 (Maplewood Twp, Essex Co)
Largest Distribution	\$458,751 (Hoboken City, Hudson Co)
Average Distribution	\$18,386
Median Distribution	\$1,818

Application: None

Criteria to Receive Aid: Since 1984, aid has been distributed only to those municipalities in which Class II railroad property owned by New Jersey Transit Corporation is located. Railroad property not used for railroad purposes is assessed and taxes locally. The value of this Class II property is multiplied by the general property tax rate for the base year (1966).

Cost of Administration: This program is administered by the Division of Taxation in the Department of the Treasury.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

DENSELY POPULATED MUNICIPAL AID (P.L.1990, c.85)

History: This program was funded for the first time at \$33.0 million in FY 1992. Funds were distributed to 26 municipalities in Bergen, Essex, Hudson, Passaic and Union counties based on population density. These funds are to be used to reduce the municipal property tax. The amount of these funds and their distribution was frozen through FY 1995. In FY 1995, Governor Whitman recommended that this program be phased out. The FY 1995 Appropriations Act (P.L. 1994, c. 67) appropriated \$25.0 million. Funds were reduced proportionately to each municipality entitled to receive these funds.

Source of Funds: Property Tax Relief Fund

Amount of State Aid Distributed:

CY 1991	\$33 million
CY 1992	\$33 million
CY 1993	\$33 million
CY 1994	\$25 million

Data about Recipients: (CY 1994)

Number of Recipients	26
Smallest Distribution	\$268,041 (Caldwell Twp., Essex Co)
Largest Distribution	\$2,954,545 (Fort Lee Borough, Bergen Co)
Average Distribution	\$961,538
Median Distribution	\$605,072

Application: None

Criteria to Receive Aid: CY 1992 was the first distribution under this aid program. To receive this aid, a municipality must have a population density that exceeds 6 times the State population density; must have population that exceeds 7,500 residents; and must be located in one of the five most densely populated counties. No municipality can receive more than \$3,900,000 and no municipality can receive additional aid under the "urban aid" law (P.L. 1978, c.14). In CY 1993 funds were distributed to the same municipalities in the same amounts as in CY 1992. In CY 1994, funds were reduced proportionately to each of the municipalities entitled to receive these funds.

Cost of Administration: This program is administered by the Office of Management and Budget in the Department of the Treasury. Since the distribution of this aid has been frozen, administrative costs are limited to printing and mailing checks to the 26 municipalities which receive this aid.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

DEPRESSED RURAL CENTERS AID (P.L.1977, c.260)

History: This program was established in 1977 to help small municipalities which have suffered chronic economic decline because of changes in the patterns of transportation, commerce and land development. The aid is provided to assist these municipalities to maintain adequate municipal services.

Source of Funds: General Fund

Amount of State Aid Distributed: \$518,000 in each year since 1977.

Data about Recipients: (CY 1994)

Number of Recipients	20
Smallest Distribution	\$9,461 (Califon Borough, Hunterdon Co.)
Largest Distribution	\$49,983 (Winfield Twp, Union Co.)
Average Distribution	\$25,900
Median Distribution	\$24,088

Application: None

Criteria to Receive Aid: Program eligibility is based on population, population density, ratables, effective local tax rates and per capita income. Funds are distributed to eligible municipalities by formula based on population. Since FY 1986, aid has been distributed to the same municipalities at the same level based on provisions in the annual appropriations act.

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

LEGISLATIVE INITIATIVE MUNICIPAL BLOCK GRANT (PER CAPITA AID)

History: The program was funded and established in the FY 1995 Appropriations Act (P.L. 1994, c.67). As this program is established in the annual appropriations act, it will expire at the end of FY 1995.

Source of Funds: General Fund

Amount of State Aid Distributed: \$33 million was appropriated in FY 1995.

Data about Recipients: (CY 1994)

Number of Recipients	567
Smallest Distribution	\$51 (Tavistock Borough, Camden Co.)
Largest Distribution	\$1,174,890 (Newark City, Essex Co.)
Average Distribution	\$58,201
Median Distribution	\$31,185

Application: None

Criteria to Receive Aid: Every municipality receives aid based on the ratio of its municipal population to the total State population.

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

PAYMENTS TO MUNICIPALITIES TO REPLACE THE FRANCHISE TAX ON TELECOMMUNICATIONS (P.L.1989, c.2, s.5)

History: This program was funded for the first time at \$6.5 million in FY 1992. It replaces the franchise tax on telecommunications carriers which previously had been paid to local governments.

Source of Funds: General Fund; previously public utility franchise and gross receipts taxes.

Amount of State Aid Distributed : \$6.5 million in each year since CY 1991.

Data about Recipients: (CY 1994)

Number of Recipients	383
Smallest Distribution	\$4 (Pahaquarry Twp, Warren Co)
Largest Distribution	\$1,874,326 (Hamilton Twp, Mercer Co)
Average Distribution	\$16,971
Median Distribution	\$379

Application: None

Criteria to Receive Aid: The apportionment of the \$6.5 million is made in accordance with the 1989 apportionment of revenue from telecommunications carriers other than local exchange telephone companies. Approximately \$5.9 million is distributed to the same municipalities in the same amount as was distributed in CY 1991. The balance of the \$6.5 million, or \$572,379, is distributed to those municipalities who are eligible to receive payments under the municipal purposes tax assistance program. The \$5.9 million distribution is frozen; the \$572,379 distribution changes each year. The \$572,379 is available because the distribution to two municipalities is capped by either the \$700 per capita limitation (West Amwell Township) or the \$.10 local general tax rate limitation (Pennsville Township).

Cost of Administration: This program is administered by the Division of Taxation in the Department of the Treasury.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

SAFE AND CLEAN NEIGHBORHOODS (P.L.1979, c.118)

History: This State aid program was established in 1979 to provide aid to certain municipalities to upgrade and augment certain municipal services and programs relating to safe and clean neighborhoods. Funds were to be used to provide for additional walking police officers, their related expenses, supervisors and other neighborhood improvements.

Source of Funds: General Fund

Amount of State Aid Distributed:

CY 1990	\$26,300,588
CY 1991	\$26,261,351
CY 1992	\$26,301,509
CY 1993	\$26,288,030
CY 1994	\$26,352,724

Data about Recipients: (CY 1994)

Number of Recipients	58
Smallest Distribution	\$22,320 (Garfield City, Bergen Co.)
Largest Distribution	\$2,107,138 (Trenton City, Mercer Co.)
Average Distribution	\$454,357
Median Distribution	\$165,239

Application: Each qualifying municipality applies to the director of Local Government Services in the Department of Community Affairs for matching funds equal in value to \$1.00 for each dollar appropriated for an approved municipal program.

Criteria to Receive Aid: Aid is distributed to qualifying municipalities by formula. Urban aid recipients and municipalities that received funding in 1985 are eligible. Municipalities that received this aid in 1985 continue to receive the same amount. New qualifying municipalities receive 2/3 of the amount they receive under urban aid as determined by the director of Local Government Services.

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

SUPPLEMENTAL SAFE AND CLEAN - FIRE SERVICES (P.L.1985, c.295)

History: This State aid program was established in 1985 to supplement the Safe and Clean Neighborhoods Act of 1979. The purpose was to provide State support to help eligible municipalities and fire districts hire additional full-time uniformed fire fighters and/or purchase emergency equipment.

Source of Funds: General Fund

Amount of State Aid Distributed: Since CY 1985, the State has distributed \$8 million annually.

Data about Recipients: (CY 1994)

Number of Recipients	559*
Smallest Distribution	\$4 (Tavistock Borough, Camden Co.)
Largest Distribution	5 municipalities receive \$448,250
Average Distribution	\$14,311
Median Distribution	\$3,818

* 8 municipalities receive no aid, including Pahaquarry, Teterboro, Rockleigh, Lower Alloways Creek, Ridgefield, Upper Twp., Holland and Blairstown.

Application: Each qualifying municipality applies to the director of Local Government Services in the Department of Community Affairs for matching funds equal in value to either 25 percent or 10 percent of the amount provided under this program depending on whether the municipality qualifies for Safe and Clean aid or not and has a paid or part-paid fire department.

Municipalities with volunteer fire departments must provide matching funds of 10 percent of the amount provided by this program.

Criteria to Receive Aid: Sixty-five percent of the appropriation is distributed to Safe and Clean recipients which maintain a paid or part-paid fire department. These funds are distributed in the same proportion as the Safe and Clean Neighborhoods funds. Municipalities are required to provide matching funds from other sources equal to 25 percent of the amount provided under this program.

Thirty-five percent of the fund is distributed to other Safe and Clean recipients which maintain a volunteer fire department and to other municipalities which received aid under the Revenue Sharing program (P.L. 1976, c.73), based on population. The last distribution from the Revenue Sharing program was in CY 1990.

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

SUPPLEMENTAL SAFE AND CLEAN - EXPANDED POLICE SERVICES (P.L.1985, c.170)

History: This State aid program was established in 1985 to supplement the Safe and Clean Neighborhoods Act of 1979. The purpose was to provide State support to help municipalities expand their police services by hiring full-time uniformed police officers.

Source of Funds: General Fund

Amount of State Aid Distributed:

CY 1990	\$24,589,412
CY 1991	\$24,628,649
CY 1992	\$24,588,486
CY 1993	\$24,601,961
CY 1994	\$24,537,269

Data about Recipients: (CY 1994)

Number of Recipients	478
Smallest Distribution	10 municipalities receive \$1,139
Largest Distribution	5 municipalities receive \$1,275,285
Average Distribution	\$51,333
Median Distribution	\$17,092

Application: Each qualifying municipality applies to the director of Local Government Services in the Department of Community Affairs for matching funds equal in value to either 25 percent of the amount provided under this program or 50 percent of the cost of employing the additional police officers.

Criteria to Receive Aid: Sixty-five percent of the fund is distributed to Safe and Clean recipients to provide a uniform percentage increase in proportion to the amount received under the Safe and Clean Neighborhoods Act of 1979. Municipalities are required to provide matching funds from other sources equal to 25 percent of the amount provided under this program.

Thirty-five percent of the fund is distributed to other eligible municipalities based on the number of uniformed police officers as of 1985.

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs. Language has been included in the FY 1993, 1994 and 1995 Appropriations Acts to permit the department to streamline the administration of this program.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

SUPPLEMENTAL MUNICIPAL PROPERTY TAX RELIEF - ADDITIONAL URBAN AID (P.L.1991, c.63)

History: This State aid program was established in 1991 to provide property tax relief in the form of State aid to all municipalities. The law stipulates that this aid must be used by each municipality to reduce the amount a municipality is required to raise by local purpose tax levy for municipal purposes.

Source of Funds: Property Tax Relief Fund

Amount of State Aid Distributed: Since 1991, \$25 million annually has been distributed through this program.

Data about Recipients: (CY 1994)

Number of Recipients	53
Smallest Distribution	\$20,551 (Garfield City, Bergen Co.)
Largest Distribution	\$6,845,797 (Newark City, Essex Co.)
Average Distribution	\$471,698
Median Distribution	\$99,610

Application: None

Criteria to Receive Aid: This aid is distributed according to the provisions of the Urban Aid program (P.L. 1978, c.14). This provides a uniform percentage increase in the amount apportioned to urban aid municipalities.

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

SUPPLEMENTAL MUNICIPAL PROPERTY TAX RELIEF - FORMULA AND HOLD HARMLESS AID (P.L.1991, c.63)

History: This State aid program was established in 1991 to provide property tax relief in the form of State aid to all municipalities. The law stipulates that this aid must be used by each municipality to reduce the amount a municipality is required to raise by local purpose tax levy for municipal purposes.

Source of Funds: Property Tax Relief Fund

Amount of State Aid Distributed:

CY 1991	\$304,997,993
CY 1992	\$309,580,836
CY 1993	\$310,691,200
CY 1994	\$314,179,566 (Entitlement)

Note: Amounts in addition to the original appropriation in CY 1991 are for hold harmless provisions.

In CY 1994, the actual distribution of aid is reduced by approximately \$60 million from the \$314.2 million entitlement. This reduction is spread among municipalities to offset the rebate of accumulated surplus in the State Health Benefits Fund and to anticipate savings in State fiscal year municipalities due to a reduction of employers' contributions to the Public Employees Retirement System and the Police and Firemen's Retirement System.

Data about Recipients: (CY 1994)

Number of Recipients	567
Smallest Distribution	\$500 (Teterboro Borough, Bergen Co.)
Largest Distribution	\$11,765,698 (Newark City, Essex Co.)
Average Distribution	\$554,109
Median Distribution	\$266,888

Application: None

Criteria to Receive Aid: Aid is distributed on a per capita basis depending on a municipality's equalized tax rate. The law provides four different levels of per capita aid depending on each municipality's equalized tax rate relative to the Statewide aggregate equalized tax rate (e.g. a municipality with an equalized tax rate at least twice the Statewide aggregate equalized tax rate receives \$72.76 per capita while a municipality with an equalized tax rate less than 75 percent of the Statewide aggregate equalized tax rate receives \$22.73 per capita).

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 1

MUNICIPAL (URBAN) AID (P.L.1978, c.14)

History: This State aid program was established in 1978 to help eligible municipalities maintain and improve municipal services and offset local property taxes.

Source of Funds: General Fund

Amount of State Aid Distributed:

CY 1990	\$40,131,559
CY 1991	\$40,125,185
CY 1992	\$40,145,384
CY 1993	\$40,417,497
CY 1994	\$40,728,053

Data about Recipients: (CY 1994)

Number of Recipients	53
Smallest Distribution	\$33,480 (Garfield City, Bergen Co.)
Largest Distribution	\$11,152,639 (Newark City, Essex Co.)
Average Distribution	\$768,454
Median Distribution	\$172,800

Application: None

Criteria to Receive Aid: Program eligibility is based on population, effective tax rate, equalized valuation per capita, incidence of welfare recipients and publicly financed dwelling units for low-income families. Funding is distributed by a formula in which the ratio of a municipality's welfare cases to total welfare cases for all eligible municipalities is weighted at 60 percent and the ratio of a municipality's property wealth to total wealth for all eligible municipalities is weighted at 40 percent. It is intended to provide more funding to municipalities with high welfare caseloads and low property wealth. Hold harmless provisions exist for both qualification and distribution of aid under this program.

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91, CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
1	BUENA BOR	ATLANTIC	245,325	245,344	245,294	264,276	264,276
1	BUENA VISTA TWP	ATLANTIC	293,124	293,127	293,116	325,803	325,803
1	AVALON BOR	CAPE MAY	86,775	86,810	86,743	94,468	94,468
1	CAPE MAY CITY	CAPE MAY	229,866	229,900	229,834	249,765	249,765
1	CAPE MAY POINT BOR	CAPE MAY	7,141	7,144	7,138	8,197	8,197
1	DENNIS TWP	CAPE MAY	197,382	197,185	197,177	220,977	220,977
1	LOWER TWP	CAPE MAY	852,630	851,605	851,312	940,217	940,217
1	MIDDLE TWP	CAPE MAY	603,083	602,602	602,890	665,949	665,949
1	NORTH WILDWOOD CITY	CAPE MAY	333,546	333,598	333,434	354,856	354,856
1	OCEAN CITY	CAPE MAY	639,117	639,267	638,984	705,220	705,220
1	SEA ISLE CITY	CAPE MAY	97,361	97,404	97,325	108,819	108,819
1	STONE HARBOR BOR	CAPE MAY	59,267	59,307	60,211	63,612	63,612
1	UPPER TWP	CAPE MAY	252,215	252,216	252,215	297,812	297,812
1	WEST CAPE MAY BOR	CAPE MAY	39,145	39,128	39,138	43,519	43,519
1	WEST WILDWOOD BOR	CAPE MAY	19,507	19,513	19,501	21,429	21,429
1	WILDWOOD CITY	CAPE MAY	488,501	629,630	488,395	521,244	629,630
1	WILDWOOD CREST BOR	CAPE MAY	260,000	260,049	259,957	275,462	275,462
1	WOODBINE BOR	CAPE MAY	262,510	262,491	262,505	273,384	273,384
1	MAURICE RIVER TWP	CUMBERLAND	348,850	346,862	346,853	375,753	375,753
1	MILLVILLE CITY	CUMBERLAND	2,170,171	2,169,647	2,169,273	2,278,576	2,278,576
1	VINELAND CITY	CUMBERLAND	4,660,566	4,659,654	4,651,927	4,882,252	4,882,252
	TOTAL DISTRICT 1		12,146,081	12,282,482	12,133,220	12,971,590	13,079,976

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
2	ABSECON CITY	ATLANTIC	366,897	366,955	366,870	398,021	398,021
2	ATLANTIC CITY	ATLANTIC	3,613,333	3,614,051	3,612,719	3,774,922	3,774,922
2	BRIGANTINE CITY	ATLANTIC	418,556	418,636	418,490	466,970	466,970
2	CORBIN CITY	ATLANTIC	15,345	15,345	15,344	17,102	17,102
2	EGG HARBOR TWP	ATLANTIC	953,482	952,800	953,349	1,057,360	1,057,360
2	ESTELL MANOR CITY	ATLANTIC	53,082	53,084	53,081	59,076	59,076
2	GALLOWAY TWP	ATLANTIC	1,150,852	1,150,026	1,149,867	1,249,486	1,249,486
2	HAMILTON TWP (ATL)	ATLANTIC	684,512	684,564	684,458	927,681	927,681
2	LINWOOD CITY	ATLANTIC	352,978	353,025	352,913	382,227	382,227
2	LONGPORT BOR	ATLANTIC	45,059	45,086	45,035	74,065	74,065
2	MARGATE CITY	ATLANTIC	277,856	277,822	277,685	313,685	313,685
2	MULLICA TWP	ATLANTIC	297,971	298,007	297,893	323,065	323,065
2	NORTHFIELD CITY	ATLANTIC	427,627	427,700	427,192	458,386	458,386
2	PLEASANTVILLE CITY	ATLANTIC	1,037,971	1,037,824	1,037,557	1,105,477	1,105,477
2	PORT REPUBLIC CITY	ATLANTIC	38,043	38,044	38,042	42,278	42,278
2	SOMERS POINT CITY	ATLANTIC	587,732	587,908	587,824	635,727	635,727
2	VENTNOR CITY	ATLANTIC	450,480	450,574	450,388	497,380	497,380
2	WEYMOUTH TWP	ATLANTIC	93,292	93,189	93,186	101,542	101,542
	TOTAL DISTRICT 2		10,865,069	10,864,639	10,861,894	11,884,451	11,884,451

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
3	BRIDGETON CITY	CUMBERLAND	2,743,643	2,742,593	2,741,572	2,818,822	2,818,822
3	COMMERCIAL TWP	CUMBERLAND	258,088	257,972	258,012	278,666	278,666
3	DEERFIELD TWP	CUMBERLAND	152,920	152,922	152,917	165,441	165,441
3	DOWNE TWP	CUMBERLAND	107,583	107,497	107,495	114,763	114,763
3	FAIRFIELD TWP (CUMB)	CUMBERLAND	267,769	267,178	267,170	291,505	291,505
3	GREENWICH TWP (CUMB)	CUMBERLAND	59,318	59,319	59,317	63,207	63,207
3	HOPEWELL TWP (CUMB)	CUMBERLAND	218,830	218,832	218,826	236,824	236,824
3	LAWRENCE TWP (CUMB)	CUMBERLAND	134,861	134,824	134,829	144,957	144,957
3	SHILOH BOR	CUMBERLAND	22,271	22,248	22,247	23,990	23,990
3	STOW CREEK TWP	CUMBERLAND	82,923	82,923	82,921	89,057	89,057
3	UPPER DEERFIELD TWP	CUMBERLAND	409,312	409,315	409,304	438,882	438,882
3	EAST GREENWICH TWP	GLOUCESTER	213,346	213,376	213,318	235,769	235,769
3	GREENWICH TWP (GLO)	GLOUCESTER	569,598	625,346	625,276	646,989	646,989
3	HARRISON TWP (GLO)	GLOUCESTER	250,650	250,471	250,426	270,558	270,558
3	LOGAN TWP	GLOUCESTER	240,988	241,011	240,966	262,943	262,943
3	MANTUA TWP	GLOUCESTER	511,532	511,453	510,495	553,484	553,484
3	NATIONAL PARK BOR	GLOUCESTER	162,030	162,028	161,446	176,001	176,001
3	PAULSBORO BOR	GLOUCESTER	547,104	547,011	546,622	574,266	574,266
3	SOUTH HARRISON TWP	GLOUCESTER	104,912	104,916	104,907	113,101	113,101
3	SWEDESBORO BOR	GLOUCESTER	199,690	199,467	199,638	208,050	208,050
3	WENONAH BOR	GLOUCESTER	110,609	110,632	110,747	120,697	120,697
3	WEST DEPTFORD TWP	GLOUCESTER	1,267,188	1,267,295	1,266,966	1,349,708	1,349,708
3	WOODBURY CITY	GLOUCESTER	921,576	921,407	657,225	949,700	949,700
3	WOOLWICH TWP	GLOUCESTER	127,330	127,262	127,228	133,456	133,456
3	ALLOWAY TWP	SALEM	119,405	119,406	119,402	131,337	131,337
3	CARNEY'S POINT TWP	SALEM	655,928	655,966	655,889	691,941	691,941
3	ELMER BOR	SALEM	86,867	86,876	86,847	93,552	93,552
3	ELSINBORO TWP	SALEM	59,395	59,396	59,382	64,375	64,375
3	LOWER ALLOWAYS CREEK TW	SALEM	57,123	57,123	57,123	65,055	65,055
3	MANNINGTON TWP	SALEM	149,332	149,333	149,330	156,559	156,559
3	OLDMANS TWP	SALEM	114,878	114,879	114,876	122,063	122,063
3	PENNS GROVE BOR	SALEM	485,234	722,878	722,540	744,217	744,217
3	PENNSVILLE TWP	SALEM	2,531,868	2,531,929	2,682,437	2,741,338	2,741,338
3	PIESGROVE TWP	SALEM	185,649	185,650	185,646	199,523	199,523
3	PITTSGROVE TWP	SALEM	400,443	400,446	400,435	435,111	435,111
3	QUINTON TWP	SALEM	139,376	139,377	139,374	150,095	150,095
3	SALEM CITY	SALEM	970,600	970,420	970,019	998,683	998,683
3	UPPER PITTSGROVE TWP	SALEM	187,956	187,958	187,953	201,360	201,360
3	WOODSTOWN BOR	SALEM	186,859	186,816	186,797	199,957	199,957
TOTAL DISTRICT 3			16,014,984	16,305,748	16,187,920	17,256,001	17,256,001

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
4	GLOUCESTER TWP	CAMDEN	2,847,204	2,846,974	2,846,466	3,075,150	3,075,150
4	LAUREL SPRINGS BOR	CAMDEN	117,040	117,058	117,035	127,018	127,018
4	LINDENWOLD BOR	CAMDEN	980,016	980,148	1,562,226	1,640,369	1,640,369
4	CLAYTON BOR	GLOUCESTER	324,016	324,023	323,892	350,108	350,108
4	ELK TWP	GLOUCESTER	190,098	190,125	190,050	206,309	206,309
4	FRANKLIN TWP (GLO)	GLOUCESTER	701,909	701,843	701,678	761,997	761,997
4	GLASSBORO BOR	GLOUCESTER	1,138,647	1,138,240	1,137,910	1,203,897	1,203,897
4	MONROE TWP (GLO)	GLOUCESTER	1,552,207	1,551,890	1,551,511	1,664,797	1,664,797
4	NEWFIELD BOR	GLOUCESTER	94,115	94,116	94,105	100,889	100,889
4	PITMAN BOR	GLOUCESTER	539,488	539,467	539,436	579,394	579,394
4	WASHINGTON TWP (GLO)	GLOUCESTER	1,966,608	1,966,862	1,966,173	2,145,296	2,145,296
TOTAL DISTRICT 4			10,451,347	10,450,764	11,030,481	11,855,225	11,855,225

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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(NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91, CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
5	BARRINGTON BOR	CAMDEN	548,933	549,725	549,697	578,716	578,716
5	BELLMAWR BOR	CAMDEN	675,998	676,110	674,657	728,471	728,471
5	BROOKLAWN BOR	CAMDEN	112,568	112,578	112,562	120,240	120,240
5	CAMDEN CITY	CAMDEN	23,554,238	23,550,773	23,537,766	23,884,956	23,884,956
5	GLOUCESTER CITY	CAMDEN	1,154,516	1,154,360	1,154,218	1,207,676	1,207,676
5	HI NELLA BOR	CAMDEN	49,887	49,900	49,733	54,196	54,196
5	LAWNSIDE BOR	CAMDEN	174,982	174,989	174,947	186,760	186,760
5	MAGNOLIA BOR	CAMDEN	251,589	251,634	251,584	272,359	272,359
5	MOUNT EPHRAIM BOR	CAMDEN	248,553	248,579	248,545	267,835	267,835
5	RUNNEMEDE BOR	CAMDEN	487,683	487,720	487,714	526,298	526,298
5	SOMERDALE BOR	CAMDEN	282,785	282,825	282,781	305,998	305,998
5	STRAFORD BOR	CAMDEN	399,586	399,661	399,534	432,045	432,045
5	WOODLYNNE BOR	CAMDEN	124,798	124,823	124,814	135,706	135,706
5	DEPTFORD TWP	GLOUCESTER	1,256,642	1,256,364	1,253,994	1,357,064	1,357,064
5	WESTVILLE BOR	GLOUCESTER	251,970	251,975	251,918	271,411	271,411
5	WOODBURY HEIGHTS BOR	GLOUCESTER	193,690	193,685	193,674	207,857	207,857
TOTAL DISTRICT 5			29,768,417	29,765,703	29,748,137	30,537,586	30,537,586

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
6	AUDUBON BOR	CAMDEN	564,926	564,212	564,031	603,325	603,325
6	AUDUBON PARK BOR	CAMDEN	97,216	97,285	97,303	102,223	102,223
6	BERLIN BOR	CAMDEN	316,514	316,547	316,442	340,656	340,656
6	BERLIN TWP	CAMDEN	262,234	262,266	262,154	285,481	285,481
6	CHERRY HILL TWP	CAMDEN	4,302,287	4,302,759	4,301,896	4,597,954	4,597,954
6	CLEMENTON BOR	CAMDEN	290,068	290,067	289,970	313,771	313,771
6	COLLINGSWOOD BOR	CAMDEN	800,186	800,240	800,241	865,484	865,484
6	GIBBSBORO BOR	CAMDEN	162,893	162,902	162,878	173,055	173,055
6	HADDON HEIGHTS BOR	CAMDEN	399,969	399,993	399,970	433,528	433,528
6	HADDON TWP	CAMDEN	786,568	786,685	786,440	849,787	849,787
6	HADDONFIELD BOR	CAMDEN	631,212	631,013	631,352	680,798	680,798
6	MERCHANTVILLE BOR	CAMDEN	217,436	217,481	217,441	234,952	234,952
6	OAKLYN BOR	CAMDEN	225,824	225,844	225,371	244,280	244,280
6	PINE HILL BOR	CAMDEN	451,148	451,152	450,934	492,900	492,900
6	PINE VALLEY BOR	CAMDEN	5,197	5,206	5,189	5,268	5,268
6	TAVISTOCK BOR	CAMDEN	3,449	3,449	2,863	2,912	3,449
6	VOORHEES TWP	CAMDEN	1,229,453	1,229,566	1,229,347	1,333,660	1,333,660
TOTAL DISTRICT 6			10,746,581	10,746,667	10,743,823	11,560,035	11,560,572

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
7	BEVERLY CITY	BURLINGTON	185,437	185,457	185,419	198,128	198,128
7	BURLINGTON CITY	BURLINGTON	480,329	480,413	587,651	629,646	629,646
7	BURLINGTON TWP	BURLINGTON	900,628	900,714	900,461	953,604	953,604
7	CINNAMINSON TWP	BURLINGTON	780,095	780,160	780,031	842,662	842,662
7	DELANCO TWP	BURLINGTON	309,086	309,110	309,056	323,213	323,213
7	DELRAN TWP	BURLINGTON	776,906	777,003	776,806	833,063	833,063
7	EDGEWATER PARK TWP	BURLINGTON	471,932	471,988	471,844	507,660	507,660
7	MAPLE SHADE TWP	BURLINGTON	971,069	971,290	970,970	1,052,974	1,052,974
7	MOUNT HOLLY TWP	BURLINGTON	834,765	834,600	834,347	879,208	879,208
7	PALMYRA BOR	BURLINGTON	369,098	368,560	369,067	398,544	398,544
7	RIVERSIDE TWP	BURLINGTON	533,447	533,516	533,360	567,409	567,409
7	RIVERTON BOR	BURLINGTON	140,171	140,018	140,179	152,028	152,028
7	WESTAMPTON TWP	BURLINGTON	317,578	318,015	317,526	343,154	343,154
7	WILLINGBORO TWP	BURLINGTON	2,387,924	2,387,605	2,386,988	2,540,354	2,540,354
7	PENNSAUKEN TWP	CAMDEN	2,958,557	2,958,352	2,958,177	3,105,948	3,105,948
	TOTAL DISTRICT 7		12,417,023	12,416,802	12,521,883	13,327,595	13,327,595

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
8	FOLSOM BOR	ATLANTIC	116,916	116,731	116,707	126,022	126,022
8	HAMMONTON TOWN	ATLANTIC	743,163	743,225	742,168	795,242	795,242
8	EVESHAM TWP	BURLINGTON	1,658,416	1,658,647	1,657,233	1,808,001	1,808,001
8	HAINESPORT TWP	BURLINGTON	203,389	195,218	195,197	208,991	208,991
8	LUMBERTON TWP	BURLINGTON	394,951	395,004	394,890	423,512	423,512
8	MEDFORD TWP	BURLINGTON	998,926	998,490	998,819	1,085,997	1,085,997
8	MEDFORD LAKES BOR	BURLINGTON	207,909	207,952	207,935	226,672	226,672
8	MOORESTOWN TWP	BURLINGTON	1,193,454	1,193,559	1,193,354	1,262,169	1,262,169
8	MOUNT LAUREL TWP	BURLINGTON	1,160,655	1,160,742	1,160,562	1,289,814	1,289,814
8	SHAMONG TWP	BURLINGTON	262,295	262,297	262,289	286,904	286,904
8	SOUTHAMPTON TWP	BURLINGTON	370,594	370,598	370,583	414,145	414,145
8	CHESILHURST BOR	CAMDEN	77,789	77,611	77,561	83,964	83,964
8	WATERFORD TWP	CAMDEN	518,507	518,600	518,521	565,155	565,155
8	WINSLOW TWP	CAMDEN	1,773,979	1,770,697	1,769,954	1,897,785	1,897,785
TOTAL DISTRICT 8			9,680,943	9,669,372	9,665,773	10,474,373	10,474,373

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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(NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
9	EGG HARBOR CITY	ATLANTIC	269,013	269,054	268,227	288,554	288,554
9	BASS RIVER TWP	BURLINGTON	90,619	90,619	90,617	97,364	97,364
9	TABERNAACLE TWP	BURLINGTON	252,866	252,869	252,858	284,285	284,285
9	WASHINGTON TWP (BURL)	BURLINGTON	58,118	58,119	58,118	61,555	61,555
9	WOODLAND TWP	BURLINGTON	95,996	95,887	95,883	104,692	104,692
9	BARNEGAT TWP	OCEAN	555,898	556,001	555,851	608,107	608,107
9	BARNEGAT LIGHT BOR	OCEAN	21,665	21,666	21,665	24,547	24,547
9	BEACH HAVEN BOR	OCEAN	70,221	70,248	70,198	93,210	93,210
9	BEACHWOOD BOR	OCEAN	425,567	424,997	424,875	464,687	464,687
9	BERKELEY TWP	OCEAN	1,006,369	1,347,150	1,345,839	1,505,190	1,505,190
9	EAGLESWOOD TWP	OCEAN	68,499	68,499	68,497	74,800	74,800
9	HARVEY CEDARS BOR	OCEAN	17,095	17,110	17,089	18,645	18,645
9	ISLAND HEIGHTS BOR	OCEAN	55,564	71,624	71,610	77,888	77,888
9	LACEY TWP	OCEAN	582,797	582,878	582,714	677,257	677,257
9	LAKEHURST BOR	OCEAN	191,856	191,884	191,849	204,969	204,969
9	LITTLE EGG HARBOR TWP	OCEAN	616,724	616,820	616,667	673,608	673,608
9	LONG BEACH TWP	OCEAN	132,237	132,308	132,178	183,745	183,745
9	MANCHESTER TWP	OCEAN	1,644,376	1,644,869	1,645,131	1,795,781	1,795,781
9	OCEAN GATE BOR	OCEAN	99,897	99,932	99,765	108,642	108,642
9	OCEAN TWP (OCE)	OCEAN	253,884	253,789	253,862	276,995	276,995
9	PINE BEACH BOR	OCEAN	93,300	93,326	93,287	101,579	101,579
9	SEASIDE HEIGHTS BOR	OCEAN	140,189	140,231	166,018	176,124	176,124
9	SEASIDE PARK BOR	OCEAN	79,133	96,202	96,123	104,112	104,112
9	SHIP BOTTOM BOR	OCEAN	63,104	63,125	63,085	68,859	68,859
9	SOUTH TOMS RIVER BOR	OCEAN	192,815	192,866	192,897	209,437	209,437
9	STAFFORD TWP	OCEAN	485,697	485,784	485,630	542,532	542,532
9	SURF CITY BOR	OCEAN	52,040	52,064	52,019	57,891	57,891
9	TUCKERTON BOR	OCEAN	154,753	154,778	154,733	167,751	167,751
TOTAL DISTRICT 9			7,770,291	8,144,699	8,167,284	9,052,807	9,052,807

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
10	BELMAR BOR	MONMOUTH	330,806	330,879	330,757	355,855	355,855
10	MANASQUAN BOR	MONMOUTH	233,844	233,902	233,809	256,732	256,732
10	SEA GIRT BOR	MONMOUTH	67,612	67,637	67,590	76,554	76,554
10	SOUTH BELMAR BOR	MONMOUTH	66,159	82,373	82,323	88,655	88,655
10	SPRING LAKE BOR	MONMOUTH	120,010	120,044	119,979	134,920	134,920
10	SPRING LAKE HEIGHTS BOR	MONMOUTH	212,948	212,998	212,921	235,726	235,726
10	BAY HEAD BOR	OCEAN	49,721	49,738	49,705	54,941	54,941
10	BRICK TWP	OCEAN	2,412,159	2,412,648	2,412,013	3,421,751	3,421,751
10	DOVER TWP (OCE)	OCEAN	3,288,182	3,286,907	3,286,309	3,614,031	3,614,031
10	LAVALLETTE BOR	OCEAN	74,482	74,510	74,458	93,608	93,608
10	MANTOLOKING BOR	OCEAN	15,742	15,760	15,728	23,679	23,679
10	POINT PLEASANT BOR	OCEAN	687,878	688,017	687,811	765,033	765,033
10	POINT PLEASANT BEACH BOR	OCEAN	239,809	286,378	286,345	308,177	308,177
TOTAL DISTRICT 10			7,799,351	7,861,790	7,859,747	9,429,661	9,429,661

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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(NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
11	ALLENHURST BOR	MONMOUTH	37,402	37,423	37,384	40,625	40,625
11	ASBURY PARK CITY	MONMOUTH	2,465,398	2,464,703	2,463,951	2,532,714	2,532,714
11	ATLANTIC HIGHLANDS BOR	MONMOUTH	245,644	245,695	245,615	265,383	265,383
11	AVON BY THE SEA BOR	MONMOUTH	93,151	93,176	93,126	102,371	102,371
11	BRADLEY BEACH BOR	MONMOUTH	245,685	245,744	245,653	264,766	264,766
11	BRIELLE BOR	MONMOUTH	188,092	188,131	188,069	206,885	206,885
11	DEAL BOR	MONMOUTH	46,643	46,673	46,617	71,080	71,080
11	EATONTOWN BOR	MONMOUTH	875,146	875,285	875,085	934,000	934,000
11	FAIR HAVEN BOR	MONMOUTH	206,856	264,451	264,374	286,878	286,878
11	HIGHLANDS BOR	MONMOUTH	247,549	247,601	247,528	268,565	268,565
11	INTERLAKEN BOR	MONMOUTH	26,881	26,898	26,870	30,755	30,755
11	LOCH ARBOUR VILLAGE	MONMOUTH	20,545	20,545	20,544	22,168	22,168
11	LONG BRANCH CITY	MONMOUTH	2,955,568	2,954,597	2,953,803	3,072,738	3,072,738
11	MONMOUTH BEACH BOR	MONMOUTH	123,939	123,970	123,916	138,021	138,021
11	NEPTUNE CITY BOR	MONMOUTH	298,522	298,620	298,595	319,961	319,961
11	NEPTUNE TWP	MONMOUTH	2,343,777	2,343,393	2,340,998	2,459,134	2,459,134
11	OCEAN TWP (MON)	MONMOUTH	1,288,759	1,288,990	1,288,611	1,395,635	1,395,635
11	OCEANPORT BOR	MONMOUTH	290,505	290,413	290,479	316,723	316,723
11	RUMSON BOR	MONMOUTH	262,112	262,159	262,068	290,681	290,681
11	SEA BRIGHT BOR	MONMOUTH	98,756	98,804	98,757	105,987	105,987
11	WALL TWP	MONMOUTH	889,558	889,682	889,432	975,877	975,877
11	WEST LONG BRANCH BOR	MONMOUTH	387,052	387,100	470,976	503,822	503,822
	TOTAL DISTRICT 11		13,637,540	13,694,054	13,772,453	14,604,767	14,604,767

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91, CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
12	COLTS NECK TWP	MONMOUTH	271,446	271,476	271,415	307,962	307,962
12	ENGLISHTOWN BOR	MONMOUTH	77,882	77,812	77,876	83,206	83,206
12	FARMINGDALE BOR	MONMOUTH	69,401	69,356	85,320	91,607	91,607
12	FREEHOLD BOR	MONMOUTH	675,231	675,401	675,447	721,312	721,312
12	FREEHOLD TWP	MONMOUTH	1,339,453	1,338,992	1,338,813	1,444,325	1,444,325
12	HOLMDEL TWP	MONMOUTH	805,105	805,164	805,049	854,291	854,291
12	HOWELL TWP	MONMOUTH	1,552,819	1,552,971	1,553,768	2,146,000	2,146,000
12	LITTLE SILVER BOR	MONMOUTH	308,545	308,596	308,508	332,938	332,938
12	MANALAPAN TWP	MONMOUTH	1,003,254	1,003,424	1,003,138	1,408,945	1,408,945
12	MARLBORO TWP	MONMOUTH	1,032,358	1,031,858	1,031,676	1,151,125	1,151,125
12	MATAWAN BOR	MONMOUTH	469,294	468,833	469,394	508,996	508,996
12	RED BANK BOR	MONMOUTH	831,421	831,573	831,323	876,740	876,740
12	SHREWSBURY BOR	MONMOUTH	198,728	198,755	198,703	211,923	211,923
12	SHREWSBURY TWP	MONMOUTH	60,966	60,991	60,999	65,705	65,705
12	TINTON FALLS BOR	MONMOUTH	592,629	727,655	727,567	780,347	780,347
TOTAL DISTRICT 12			9,288,532	9,422,857	9,438,997	10,985,422	10,985,422

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
13	OLD BRIDGE TWP	MIDDLESEX	3,009,948	3,010,631	3,012,699	3,597,724	3,597,724
13	SPOTSWOOD BOR	MIDDLESEX	602,308	602,928	603,029	637,087	637,087
13	ABERDEEN TWP	MONMOUTH	982,776	982,931	982,736	1,055,492	1,055,492
13	HAZLET TWP	MONMOUTH	1,162,440	1,162,654	1,162,345	1,256,192	1,256,192
13	KEANSBURG BOR	MONMOUTH	864,240	864,089	863,813	910,388	910,388
13	KEYPORT BOR	MONMOUTH	443,311	443,429	443,389	475,810	475,810
13	MIDDLETOWN TWP	MONMOUTH	2,551,127	2,551,579	2,550,917	2,842,067	2,842,067
13	UNION BEACH BOR	MONMOUTH	367,436	367,539	367,493	393,809	393,809
	TOTAL DISTRICT 13		9,983,586	9,985,779	9,986,421	11,168,569	11,168,569

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

**NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
14	EAST WINDSOR TWP	MERCER	1,278,960	1,279,161	1,278,929	1,374,392	1,374,392
14	HAMILTON TWP (MER)	MERCER	7,652,808	7,651,914	7,646,632	8,013,760	8,013,760
14	HIGHTSTOWN BOR	MERCER	317,024	317,098	317,092	339,016	339,016
14	WASHINGTON TWP (MER)	MERCER	262,145	262,191	262,106	286,810	286,810
14	CRANBURY TWP	MIDDLESEX	229,346	229,368	229,326	240,001	240,001
14	HELMETTA BOR	MIDDLESEX	123,307	123,247	123,236	128,406	128,406
14	JAMESBURG BOR	MIDDLESEX	310,640	310,693	310,639	333,249	333,249
14	MONROE TWP (MDX)	MIDDLESEX	900,167	900,370	900,928	995,990	995,990
14	PLAINSBORO TWP	MIDDLESEX	549,074	549,179	549,063	609,496	609,496
14	SOUTH BRUNSWICK TWP	MIDDLESEX	1,484,307	1,484,865	1,484,769	1,594,902	1,594,902
	TOTAL DISTRICT 14		13,107,779	13,108,087	13,102,721	13,916,023	13,916,023

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
15	EWING TWP	MERCER	2,808,414	2,808,649	2,808,105	2,954,058	2,954,058
15	LAWRENCE TWP (MER)	MERCER	1,477,424	1,477,559	1,758,854	1,868,968	1,868,968
15	PRINCETON BOR	MERCER	604,942	605,059	604,892	656,193	656,193
15	PRINCETON TWP	MERCER	594,440	594,511	594,373	650,728	650,728
15	TRENTON CITY	MERCER	15,637,966	15,632,585	15,624,798	15,981,314	15,981,314
15	WEST WINDSOR TWP	MERCER	795,889	795,966	795,801	864,017	864,017
TOTAL DISTRICT 15			21,919,075	21,914,329	22,186,823	22,975,278	22,975,278

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
16	MENDHAM BOR	MORRIS	215,415	215,517	215,452	236,331	236,331
16	BEDMINSTER TWP	SOMERSET	231,097	231,117	231,076	261,333	261,333
16	BERNARDS TWP	SOMERSET	703,055	703,365	703,212	776,435	776,435
16	BERNARDSVILLE BOR	SOMERSET	253,665	313,734	313,660	341,829	341,829
16	BRANCHBURG TWP	SOMERSET	470,142	470,180	470,104	516,595	516,595
16	BRIDGEWATER TWP	SOMERSET	3,173,931	3,174,046	3,173,814	3,312,626	3,312,626
16	FAR HILLS BOR	SOMERSET	29,285	29,294	29,277	32,082	32,082
16	FRANKLIN TWP (SOM)	SOMERSET	2,006,722	2,007,913	2,007,376	2,190,092	2,190,092
16	HILLSBOROUGH TWP	SOMERSET	1,162,696	1,478,157	1,477,188	1,600,197	1,600,197
16	MANVILLE BOR	SOMERSET	1,086,056	1,086,728	1,086,770	1,131,910	1,131,910
16	MILLSTONE BOR (SOM)	SOMERSET	16,975	21,888	21,890	23,809	23,809
16	MONTGOMERY TWP	SOMERSET	447,135	447,034	447,099	488,137	488,137
16	PEAPACK GLADSTONE BOR	SOMERSET	83,415	83,431	83,401	92,415	92,415
16	RARITAN BOR (SOM)	SOMERSET	516,315	516,364	516,151	540,905	540,905
16	ROCKY HILL BOR	SOMERSET	48,438	48,441	48,437	51,394	51,394
16	SOMERVILLE BOR	SOMERSET	783,879	784,013	783,206	833,669	833,669
16	SOUTH BOUND BROOK BOR	SOMERSET	309,351	309,416	309,408	327,300	327,300
	TOTAL DISTRICT 16		11,537,571	11,920,639	11,917,521	12,757,058	12,757,058

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
17	HIGHLAND PARK BOR	MIDDLESEX	730,446	730,751	731,107	787,596	787,596
17	MIDDLESEX BOR	MIDDLESEX	851,915	852,058	852,707	907,600	907,600
17	NEW BRUNSWICK CITY	MIDDLESEX	4,741,576	4,740,310	4,739,720	4,914,476	4,914,476
17	PISCATAWAY TWP	MIDDLESEX	2,611,280	3,125,887	3,125,368	3,326,454	3,326,454
17	SOUTH PLAINFIELD BOR	MIDDLESEX	1,713,288	1,713,470	1,713,214	1,800,700	1,800,700
17	BOUND BROOK BOR	SOMERSET	519,842	519,959	519,966	560,512	560,512
17	PLAINFIELD CITY	UNION	4,582,875	4,581,624	4,580,932	4,776,437	4,776,437
	TOTAL DISTRICT 17		15,751,223	16,264,058	16,263,016	17,073,775	17,073,775

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
18	EAST BRUNSWICK TWP	MIDDLESEX	2,544,817	2,545,204	2,544,691	2,730,616	2,730,616
18	EDISON TWP	MIDDLESEX	4,342,677	4,341,303	4,342,536	4,719,292	4,719,292
18	METUCHEN BOR	MIDDLESEX	874,888	875,007	874,850	929,527	929,527
18	MILLTOWN BOR	MIDDLESEX	410,201	410,275	410,193	439,952	439,952
18	NORTH BRUNSWICK TWP	MIDDLESEX	2,169,122	2,169,389	2,169,036	2,302,621	2,302,621
18	SOUTH RIVER BOR	MIDDLESEX	740,115	740,290	740,353	798,978	798,978
TOTAL DISTRICT 18			11,081,821	11,081,468	11,081,660	11,920,987	11,920,987

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

**NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
19	CARTERET BOR	MIDDLESEX	1,976,897	1,977,871	1,977,734	2,058,393	2,058,393
19	PERTH AMBOY CITY	MIDDLESEX	4,769,973	4,769,269	4,769,456	4,946,081	4,946,081
19	SAYREVILLE BOR	MIDDLESEX	2,637,373	2,637,058	2,636,747	2,786,188	2,786,188
19	SOUTH AMBOY CITY	MIDDLESEX	347,638	348,014	347,843	381,367	381,367
19	WOODBRIIDGE TWP	MIDDLESEX	7,317,512	7,316,954	7,440,798	7,836,269	7,836,269
	TOTAL DISTRICT 19		17,049,393	17,049,166	17,172,578	18,008,297	18,008,297

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
20	ELIZABETH CITY	UNION	13,272,283	13,267,536	13,264,882	13,722,872	13,722,872
20	LINDEN CITY	UNION	4,032,845	4,033,228	4,032,555	4,189,330	4,189,330
20	RAHWAY CITY	UNION	2,520,943	2,521,105	2,675,171	2,782,653	2,782,653
20	ROSELLE BOR	UNION	1,340,331	1,340,355	1,340,323	1,426,537	1,426,537
TOTAL DISTRICT 20			21,166,403	21,162,224	21,312,931	22,121,391	22,121,391

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
21	CALDWELL TWP	ESSEX	736,133	736,218	736,080	768,290	768,290
21	CEDAR GROVE TWP	ESSEX	584,375	584,221	584,085	635,551	635,551
21	ESSEX FELLS TWP	ESSEX	62,562	82,047	98,214	107,347	107,347
21	LIVINGSTON TWP	ESSEX	1,310,791	1,601,896	1,601,601	1,714,862	1,714,862
21	MILLBURN TWP	ESSEX	1,090,338	1,090,476	1,090,210	1,169,761	1,169,761
21	NORTH CALDWELL TWP	ESSEX	257,468	257,519	257,426	286,061	286,061
21	ROSELAND BOR	ESSEX	337,803	337,853	337,759	358,455	358,455
21	VERONA TWP	ESSEX	792,599	792,720	792,518	850,571	850,571
21	KENILWORTH BOR	UNION	716,159	716,228	716,113	748,454	748,454
21	ROSELLE PARK BOR	UNION	1,353,962	1,354,118	1,354,111	1,408,872	1,408,872
21	SPRINGFIELD TWP (UNION)	UNION	1,123,870	1,124,007	1,123,785	1,181,083	1,181,083
21	SUMMIT CITY	UNION	1,120,770	1,121,176	1,120,890	1,205,012	1,205,012
21	UNION TWP (UNION)	UNION	3,842,310	3,842,710	3,842,073	4,055,686	4,055,686
	TOTAL DISTRICT 21		13,329,142	13,641,189	13,654,867	14,490,006	14,490,006

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
22	DUNELLEN BOR	MIDDLESEX	510,642	510,726	510,633	538,504	538,504
22	CHATHAM TWP	MORRIS	356,232	356,307	356,180	396,145	396,145
22	LONG HILL (PASSAIC TWP)	MORRIS	374,088	374,154	374,055	407,471	407,471
22	GREEN BROOK TWP	SOMERSET	231,928	231,963	231,960	250,941	250,941
22	NORTH PLAINFIELD BOR	SOMERSET	989,469	989,701	989,644	1,070,081	1,070,081
22	WARREN TWP	SOMERSET	395,534	395,573	395,493	441,737	441,737
22	WATCHUNG BOR	SOMERSET	365,474	412,022	411,933	433,753	433,753
22	BERKELEY HEIGHTS TWP	UNION	1,153,493	1,153,552	1,153,437	1,204,591	1,204,591
22	CLARK TWP	UNION	1,231,046	1,231,189	1,230,953	1,293,417	1,293,417
22	CRANFORD TWP	UNION	1,165,348	1,165,600	1,412,418	1,509,033	1,509,033
22	FANWOOD BOR	UNION	366,351	366,425	366,308	396,685	396,685
22	GARWOOD BOR	UNION	430,534	430,589	430,500	448,550	448,550
22	MOUNTAINSIDE BOR	UNION	484,595	484,734	484,635	513,063	513,063
22	NEW PROVIDENCE BOR	UNION	729,233	729,313	729,180	778,016	778,016
22	SCOTCH PLAINS TWP	UNION	1,250,529	1,250,702	1,250,430	1,340,733	1,340,733
22	WESTFIELD TOWN	UNION	1,904,016	1,903,671	1,903,860	2,342,391	2,342,391
22	WINFIELD TWP	UNION	174,665	174,698	174,746	181,460	181,460
TOTAL DISTRICT 22			12,113,176	12,160,920	12,406,365	13,546,573	13,546,573

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

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 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
23	ALEXANDRIA TWP	HUNTERDON	162,004	162,006	162,000	177,347	177,347
23	BETHLEHEM TWP	HUNTERDON	131,313	131,314	131,310	144,564	144,564
23	BLOOMSBURY BOR	HUNTERDON	42,348	42,326	42,325	46,146	46,146
23	CLINTON TOWN	HUNTERDON	134,685	134,702	134,681	143,441	143,441
23	CLINTON TWP	HUNTERDON	463,711	463,750	463,670	509,854	509,854
23	DELAWARE TWP	HUNTERDON	222,558	222,571	222,544	241,809	241,809
23	EAST AMMVELL TWP	HUNTERDON	199,187	199,188	199,182	217,679	217,679
23	FLEMINGTON BOR	HUNTERDON	245,898	245,935	245,878	307,352	307,352
23	FRANKLIN TWP (HUNT)	HUNTERDON	149,025	149,035	149,014	161,188	161,188
23	FRENCHTOWN BOR	HUNTERDON	113,807	113,771	113,758	120,282	120,282
23	HOLLAND TWP	HUNTERDON	162,610	162,611	162,610	183,494	183,494
23	KINGWOOD TWP	HUNTERDON	161,364	161,366	161,361	175,558	175,558
23	LAMBERTVILLE CITY	HUNTERDON	444,821	444,846	444,804	461,568	461,568
23	LEBANON BOR	HUNTERDON	45,958	45,961	45,954	50,378	50,378
23	MILFORD BOR	HUNTERDON	252,136	252,147	252,124	257,560	257,560
23	RARITAN TWP (HUNT)	HUNTERDON	838,171	838,259	838,113	904,508	904,508
23	READINGTON TWP	HUNTERDON	557,892	557,699	557,822	615,025	615,025
23	STOCKTON BOR	HUNTERDON	26,050	26,048	26,046	28,732	28,732
23	UNION TWP (HUNT)	HUNTERDON	213,701	213,703	213,696	235,379	235,379
23	WEST AMMVELL TWP	HUNTERDON	1,076,977	1,076,984	1,076,970	1,086,581	1,086,581
23	HOPEWELL BOR (MER)	MERCER	118,093	118,101	118,088	126,492	126,492
23	HOPEWELL TWP (MER)	MERCER	668,529	668,575	668,483	717,971	717,971
23	PENNINGTON BOR	MERCER	105,825	105,829	105,819	116,698	116,698
23	ALLAMUCHY TWP	WARREN	152,265	152,267	152,262	167,138	167,138
23	ALPHA BOR	WARREN	160,973	160,823	160,767	171,578	171,578
23	BELVIDERE TOWN	WARREN	218,186	218,209	218,171	229,572	229,572
23	BLAIRSTOWN TWP	WARREN	153,009	153,009	153,009	224,279	224,279
23	FRANKLIN TWP (WAR)	WARREN	145,218	145,219	145,215	155,481	155,481
23	FRELINGHUYSEN TWP	WARREN	109,208	109,209	109,206	116,802	116,802
23	GREENWICH TWP (WAR)	WARREN	112,952	112,957	112,947	121,056	121,056
23	HACKETTSTOWN TOWN	WARREN	578,012	578,077	577,985	612,647	612,647
23	HARDWICK TWP	WARREN	48,673	48,674	48,672	53,945	53,945
23	HARMONY TWP	WARREN	174,828	174,829	174,825	186,153	186,153
23	HOPE TWP	WARREN	94,575	94,538	94,536	101,875	101,875
23	INDEPENDENCE TWP	WARREN	201,870	201,783	201,766	218,590	218,590
23	KNOWLTON TWP	WARREN	145,553	145,553	145,550	156,409	156,409
23	LIBERTY TWP	WARREN	120,416	120,354	120,351	130,995	130,995
23	LOPATCONG TWP	WARREN	299,171	299,045	299,006	320,578	320,578
23	MANSFIELD TWP (WAR)	WARREN	366,917	366,944	366,890	397,438	397,438
23	OXFORD TWP	WARREN	117,690	117,596	117,565	125,207	125,207
23	PAHAQUARRY TWP	WARREN	1,908	1,907	1,909	1,994	1,994
23	PHILLIPSBURG TOWN	WARREN	1,457,479	1,455,958	1,457,122	1,523,821	1,523,821
23	POHATCONG TWP	WARREN	216,433	216,353	216,322	231,743	231,743
23	WASHINGTON BOR (WAR)	WARREN	411,343	411,412	411,422	439,074	439,074
23	WASHINGTON TWP (WAR)	WARREN	300,902	300,919	300,885	323,801	323,801
23	WHITE TWP	WARREN	182,335	182,336	182,331	197,716	197,716
TOTAL DISTRICT 23			12,306,580	12,304,698	12,304,966	13,237,498	13,237,498

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
24	CALIFON BOR	HUNTERDON	72,858	72,874	72,849	77,431	77,431
24	GLEN GARDNER BOR	HUNTERDON	78,315	78,267	78,318	85,425	85,425
24	HAMPTON BOR (HUNT)	HUNTERDON	92,745	91,515	91,505	97,964	97,964
24	HIGH BRIDGE BOR	HUNTERDON	294,763	294,815	294,633	311,226	311,226
24	LEBANON TWP	HUNTERDON	180,236	180,238	180,230	204,479	204,479
24	TEWKSBURY TWP	HUNTERDON	243,718	243,729	243,705	264,214	264,214
24	CHESTER BOR	MORRIS	79,807	93,078	93,050	98,235	98,235
24	CHESTER TWP	MORRIS	253,587	253,629	253,557	278,995	278,995
24	MOUNT OLIVE TWP	MORRIS	1,034,426	1,034,566	1,035,745	1,126,683	1,126,683
24	NETCONG BOR	MORRIS	233,590	233,841	233,847	247,978	247,978
24	WASHINGTON TWP (MOR)	MORRIS	628,522	798,888	798,742	865,312	865,312
24	ANDOVER BOR	SUSSEX	35,290	42,978	42,975	46,473	46,473
24	ANDOVER TWP	SUSSEX	245,286	304,667	304,607	327,771	327,771
24	BRANCHVILLE BOR	SUSSEX	52,460	52,461	52,459	56,093	56,093
24	BYRAM TWP	SUSSEX	389,158	390,035	392,727	427,339	427,339
24	FRANKFORD TWP	SUSSEX	226,970	282,935	282,810	304,646	304,646
24	FRANKLIN BOR (SUS)	SUSSEX	293,223	293,296	293,300	314,559	314,559
24	FREDON TWP	SUSSEX	125,127	155,302	155,297	167,094	167,094
24	GREEN TWP	SUSSEX	142,467	142,471	142,463	154,030	154,030
24	HAMBURG BOR	SUSSEX	139,699	167,737	167,718	178,674	178,674
24	HAMPTON TWP (SUS)	SUSSEX	189,679	238,159	238,139	257,090	257,090
24	HARDYSTON TWP	SUSSEX	282,548	282,586	282,501	305,036	305,036
24	HOPATCONG BOR	SUSSEX	716,180	716,330	716,352	782,977	782,977
24	LAFAYETTE TWP	SUSSEX	104,804	125,573	125,572	133,693	133,693
24	MONTAGUE TWP	SUSSEX	104,060	104,067	104,054	116,148	116,148
24	NEWTON TOWN	SUSSEX	584,862	584,915	584,799	616,911	616,911
24	OGDENSBURG BOR	SUSSEX	191,006	191,019	191,015	202,652	202,652
24	SANDYSTON TWP	SUSSEX	70,614	70,614	70,612	78,008	78,008
24	SPARTA TWP	SUSSEX	801,047	801,062	800,868	865,343	865,343
24	STANHOPE BOR	SUSSEX	191,833	191,890	191,885	206,393	206,393
24	STILLWATER TWP	SUSSEX	160,364	160,395	160,361	178,521	178,521
24	SUSSEX BOR	SUSSEX	165,881	165,903	161,135	170,446	170,446
24	VERNON TWP	SUSSEX	816,089	816,223	816,017	906,580	906,580
24	WALPACK TWP	SUSSEX	4,408	4,408	4,408	8,292	8,292
24	WANTAGE TWP	SUSSEX	406,316	509,918	510,152	550,414	550,414
TOTAL DISTRICT 24			9,631,939	10,170,373	10,168,408	11,013,127	11,013,127

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
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 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91, CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
25	BOONTON TOWN	MORRIS	706,383	706,475	706,340	741,968	741,968
25	BOONTON TWP	MORRIS	136,188	168,672	168,621	183,848	183,848
25	DENVILLE TWP	MORRIS	702,357	702,471	702,295	761,271	761,271
25	DOVER TOWN (MOR)	MORRIS	980,356	980,677	980,676	1,045,330	1,045,330
25	HANOVER TWP	MORRIS	1,197,878	1,197,941	1,197,817	1,247,084	1,247,084
25	HARDING TWP	MORRIS	113,567	113,596	113,541	129,083	129,083
25	JEFFERSON TWP	MORRIS	666,289	666,456	666,225	742,338	742,338
25	MENDHAM TWP	MORRIS	170,304	170,330	170,279	189,653	189,653
25	MINE HILL TWP	MORRIS	207,755	207,791	207,749	221,980	221,980
25	MORRIS TWP	MORRIS	944,888	1,126,841	1,126,345	1,211,540	1,211,540
25	MORRISTOWN TOWN	MORRIS	1,086,550	1,086,714	1,086,429	1,155,587	1,155,587
25	MOUNT ARLINGTON BOR	MORRIS	182,004	182,040	182,222	197,485	197,485
25	RANDOLPH TWP	MORRIS	1,086,972	1,087,117	1,086,896	1,172,193	1,172,193
25	ROCKAWAY BOR	MORRIS	464,567	464,623	464,539	491,198	491,198
25	ROCKAWAY TWP	MORRIS	1,169,498	1,169,662	1,169,404	1,252,969	1,252,969
25	ROXBURY TWP	MORRIS	1,297,361	1,297,546	1,297,339	1,384,564	1,384,564
25	VICTORY GARDENS BOR	MORRIS	72,779	72,793	72,788	78,390	78,390
25	WHARTON BOR	MORRIS	299,415	358,498	358,412	381,501	381,501
	TOTAL DISTRICT 25		11,485,112	11,760,243	11,757,919	12,587,982	12,587,982

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
26	FAIRFIELD TWP (ESSEX)	ESSEX	783,800	783,881	783,711	816,091	816,091
26	WEST CALDWELL TWP	ESSEX	719,423	721,183	721,035	765,703	765,703
26	BUTLER BOR	MORRIS	506,287	506,358	506,257	537,817	537,817
26	CHATHAM BOR	MORRIS	393,974	394,040	393,937	428,123	428,123
26	EAST HANOVER TWP	MORRIS	533,017	623,406	623,285	665,669	665,669
26	FLORHAM PARK BOR	MORRIS	448,338	448,396	448,286	484,670	484,670
26	KINNELON BOR	MORRIS	316,853	316,906	316,827	352,992	352,992
26	LINCOLN PARK BOR	MORRIS	577,066	577,170	577,043	624,664	624,664
26	MADISON BOR	MORRIS	713,249	713,385	713,176	780,843	780,843
26	MONTVILLE TWP	MORRIS	572,000	714,033	713,891	780,503	780,503
26	MORRIS PLAINS BOR	MORRIS	427,834	427,875	427,797	450,083	450,083
26	MOUNTAIN LAKES BOR	MORRIS	212,656	212,684	212,630	229,057	229,057
26	PARSIPPANY TROY HILLS TWP	MORRIS	2,143,981	2,144,499	2,143,897	2,350,888	2,350,888
26	PEQUANNOCK TWP	MORRIS	701,113	701,226	701,066	755,913	755,913
26	RIVERDALE BOR	MORRIS	164,239	164,265	164,212	174,335	174,335
26	BLOOMINGDALE BOR	PASSAIC	406,282	406,355	406,426	438,522	438,522
26	POMPTON LAKES BOR	PASSAIC	740,587	740,682	740,557	785,560	785,560
TOTAL DISTRICT 26			10,360,698	10,596,344	10,594,032	11,421,432	11,421,432

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
27	EAST ORANGE CITY	ESSEX	13,220,165	13,214,217	13,194,788	13,493,626	13,493,626
27	MONTCLAIR TWP	ESSEX	2,190,133	2,190,018	2,190,048	2,349,710	2,349,710
27	ORANGE TWP	ESSEX	4,440,753	4,438,810	4,436,811	4,559,337	4,559,337
27	WEST ORANGE TWP	ESSEX	2,450,749	2,451,084	2,450,495	2,617,509	2,617,509
	TOTAL DISTRICT 27		22,301,800	22,294,129	22,272,142	23,020,182	23,020,182

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
28	IRVINGTON TWP	ESSEX	5,185,292	5,184,898	5,183,392	5,439,832	5,439,832
28	MAPLEWOOD TWP	ESSEX	1,276,798	1,276,989	1,276,682	1,369,143	1,369,143
28	SOUTH ORANGE VILLAGE TWP	ESSEX	921,242	921,423	921,129	991,108	991,108
TOTAL DISTRICT 28			7,383,332	7,383,310	7,381,203	7,800,083	7,800,083

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
29	NEWARK CITY	ESSEX	53,239,631	53,230,460	53,190,253	54,308,091	54,308,091
29	HILLSIDE TWP	UNION	2,089,528	2,089,397	2,089,454	2,178,776	2,178,776
	TOTAL DISTRICT 29		55,329,158	55,319,857	55,279,706	56,486,868	56,486,868

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

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Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
30	BORDENTOWN CITY	BURLINGTON	271,690	271,692	271,702	290,189	290,189
30	BORDENTOWN TWP	BURLINGTON	471,871	471,925	472,192	505,033	505,033
30	CHESTERFIELD TWP	BURLINGTON	204,625	204,633	204,614	226,614	226,614
30	EASTAMPTON TWP	BURLINGTON	240,143	240,164	240,068	261,244	261,244
30	FIELDSBORO BOR	BURLINGTON	90,756	90,719	90,715	93,188	93,188
30	FLORENCE TWP	BURLINGTON	874,346	873,654	873,495	918,174	918,174
30	MANSFIELD TWP (BURL)	BURLINGTON	159,235	159,246	159,223	175,765	175,765
30	NEW HANOVER TWP	BURLINGTON	425,037	663,259	663,228	703,989	703,989
30	NORTH HANOVER TWP	BURLINGTON	348,395	348,407	348,376	391,050	391,050
30	PEMBERTON BOR	BURLINGTON	71,946	71,966	71,775	77,615	77,615
30	PEMBERTON TWP	BURLINGTON	1,828,433	1,828,426	1,827,852	1,955,897	1,955,897
30	SPRINGFIELD TWP (BURL)	BURLINGTON	173,477	173,390	173,374	186,303	186,303
30	WRIGHTSTOWN BOR	BURLINGTON	387,388	384,434	384,429	400,839	400,839
30	ALLENTOWN BOR	MONMOUTH	111,317	111,331	111,317	119,127	119,127
30	MILLSTONE TWP (MON)	MONMOUTH	209,453	209,456	209,448	231,092	231,092
30	ROOSEVELT BOR	MONMOUTH	42,874	42,845	42,844	46,717	46,717
30	UPPER FREEHOLD TWP	MONMOUTH	203,489	203,490	203,486	217,478	217,478
30	JACKSON TWP	OCEAN	1,636,417	1,636,571	1,636,870	1,778,720	1,778,720
30	LAKESWOOD TWP	OCEAN	3,120,452	3,120,011	3,120,270	3,309,952	3,309,952
30	PLUMSTED TWP	OCEAN	215,505	215,510	215,495	241,136	241,136
TOTAL DISTRICT 30			11,086,848	11,321,131	11,320,772	12,130,121	12,130,121

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

**NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
12 "FIXED" DISTRIBUTION AID PROGRAMS
(NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91, CY92, CY93 or CY94)**

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
31	BAYONNE CITY	HUDSON	6,429,249	6,428,363	6,428,606	6,688,674	6,688,674
31	JERSEY CITY	HUDSON	30,147,839	30,143,150	30,125,503	31,068,327	31,068,327
	TOTAL DISTRICT 31		36,577,089	36,571,513	36,554,109	37,757,000	37,757,000

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT: CY91, CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
32	EDGEWATER BOR	BERGEN	905,460	905,518	905,408	979,934	979,934
32	FAIRVIEW BOR	BERGEN	1,106,371	1,106,470	1,106,307	1,270,133	1,270,133
32	EAST NEWARK BOR	HUDSON	323,702	323,726	323,712	332,934	332,934
32	HARRISON TOWN (HUD)	HUDSON	2,265,332	2,265,626	2,265,402	2,322,777	2,322,777
32	KEARNY TOWN	HUDSON	3,914,534	4,018,014	4,017,758	4,166,057	4,166,057
32	NORTH BERGEN TWP	HUDSON	3,532,872	3,532,936	3,533,383	3,739,206	3,739,206
32	SECAUCUS TOWN	HUDSON	1,190,692	1,190,977	1,190,692	1,250,733	1,250,733
	TOTAL DISTRICT 32		13,238,962	13,343,268	13,342,661	14,061,775	14,061,775

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

**NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
12 "FIXED" DISTRIBUTION AID PROGRAMS
(NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91, CY92, CY93 or CY94)**

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
33	GUTTENBERG TOWN	HUDSON	479,132	479,350	479,290	514,574	514,574
33	HOBOKEN CITY	HUDSON	7,665,103	7,662,251	7,659,412	7,792,808	7,792,808
33	UNION CITY	HUDSON	7,218,564	7,216,150	7,214,748	7,454,374	7,454,374
33	WEEHAWKEN TWP	HUDSON	1,242,688	1,074,000	1,074,132	1,261,913	1,261,913
33	WEST NEW YORK TOWN	HUDSON	4,009,339	4,008,566	4,007,859	4,167,959	4,167,959
	TOTAL DISTRICT 33		20,614,825	20,440,318	20,435,442	21,191,628	21,191,628

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91, CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
34	BLOOMFIELD TWP	ESSEX	3,399,258	3,399,231	3,399,155	3,590,763	3,590,763
34	GLEN RIDGE TWP	ESSEX	368,819	368,895	368,765	398,982	398,982
34	CLIFTON CITY	PASSAIC	6,919,381	6,919,928	6,926,928	7,234,294	7,234,294
34	LITTLE FALLS TWP	PASSAIC	601,024	601,105	600,975	649,209	649,209
34	TOTOWA BOR	PASSAIC	531,589	624,273	624,156	667,611	667,611
34	WAYNE TWP	PASSAIC	2,463,136	2,463,404	2,462,874	2,663,673	2,663,673
	TOTAL DISTRICT 34		14,283,207	14,376,837	14,382,853	15,204,531	15,204,531

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

**NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
12 "FIXED" DISTRIBUTION AID PROGRAMS
(NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)**

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
35	HALEDON BOR	PASSAIC	391,352	391,445	391,384	421,136	421,136
35	HAWTHORNE BOR	PASSAIC	857,433	857,563	857,354	930,310	930,310
35	NORTH HALEDON BOR	PASSAIC	399,847	399,913	399,811	433,917	433,917
35	PATERSON CITY	PASSAIC	16,908,314	16,904,077	16,897,132	17,481,720	17,481,720
35	PROSPECT PARK BOR	PASSAIC	279,518	279,962	279,969	301,589	301,589
35	WEST PATERSON BOR	PASSAIC	589,753	589,849	589,728	636,614	636,614
	TOTAL DISTRICT 35		19,426,216	19,422,808	19,415,377	20,205,286	20,205,286

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
12 "FIXED" DISTRIBUTION AID PROGRAMS

(NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
36	CARLSTADT BOR	BERGEN	504,421	504,482	504,366	527,894	527,894
36	EAST RUTHERFORD BOR	BERGEN	641,215	641,275	641,276	674,901	674,901
36	LYNDHURST TWP	BERGEN	1,101,476	1,101,619	1,101,338	1,179,306	1,179,306
36	NORTH ARLINGTON BOR	BERGEN	1,133,546	1,259,162	1,258,936	1,317,818	1,317,818
36	RUTHERFORD BOR	BERGEN	1,517,924	1,518,087	1,517,806	1,593,771	1,593,771
36	WALLINGTON BOR	BERGEN	1,008,554	1,008,074	1,007,938	1,054,180	1,054,180
36	BELLEVILLE TWP	ESSEX	2,969,030	2,968,727	2,968,760	3,113,526	3,113,526
36	NUTLEY TWP	ESSEX	3,029,312	3,029,553	3,029,193	3,144,896	3,144,896
36	PASSAIC CITY (PASS)	PASSAIC	6,962,110	6,960,921	6,960,097	7,203,132	7,203,132
	TOTAL DISTRICT 36		18,867,587	18,991,900	18,989,710	19,809,424	19,809,424

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

**NEW CONSOLIDATED STATE AID PROGRAM
DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
12 "FIXED" DISTRIBUTION AID PROGRAMS
(NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)**

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
37	BERGENFIELD BOR	BERGEN	2,643,406	2,643,568	2,643,246	2,749,351	2,749,351
37	BOGOTA BOR	BERGEN	1,200,086	1,200,198	1,200,168	1,233,650	1,233,650
37	ENGLEWOOD CITY	BERGEN	1,514,484	1,785,806	1,785,801	1,891,774	1,891,774
37	FORT LEE BOR	BERGEN	3,924,166	3,923,953	3,923,969	4,351,827	4,351,827
37	HACKENSACK CITY	BERGEN	4,951,224	4,951,572	4,950,979	5,109,311	5,109,311
37	LEONIA BOR	BERGEN	334,119	334,177	334,082	461,194	461,194
37	MAYWOOD BOR	BERGEN	876,972	879,077	878,963	919,706	919,706
37	RIDGEFIELD PARK VIL	BERGEN	1,019,264	1,155,326	1,155,982	1,209,229	1,209,229
37	TEANECK TWP	BERGEN	4,623,108	4,623,443	4,622,937	4,784,456	4,784,456
TOTAL DISTRICT 37			21,086,831	21,497,120	21,496,129	22,710,498	22,710,498

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91, CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
38	CLIFFSIDE PARK BOR	BERGEN	3,789,310	3,789,441	3,789,228	3,876,326	3,876,326
38	ELMWOOD PARK BOR	BERGEN	1,580,594	1,580,743	1,580,535	1,655,828	1,655,828
38	GARFIELD CITY	BERGEN	1,436,064	1,436,175	1,436,254	1,842,036	1,842,036
38	HASBROUCK HEIGHTS BOR	BERGEN	896,428	896,541	896,372	1,070,883	1,070,883
38	LITTLE FERRY BOR	BERGEN	734,538	734,628	734,485	777,157	777,157
38	LODI BOR	BERGEN	2,435,223	2,435,210	2,435,272	2,530,571	2,530,571
38	MOONACHIE BOR	BERGEN	227,024	227,064	226,990	239,019	239,019
38	ORADELL BOR	BERGEN	342,686	342,751	342,639	376,902	376,902
38	PALISADES PARK BOR	BERGEN	1,385,548	1,385,651	1,385,478	1,447,591	1,447,591
38	PARAMUS BOR	BERGEN	1,929,426	1,929,606	1,929,229	2,262,101	2,262,101
38	RIDGEFIELD BOR	BERGEN	445,315	445,315	445,315	487,987	487,987
38	ROCHELLE PARK TWP	BERGEN	314,903	314,966	314,848	338,715	338,715
38	SADDLE BROOK TWP	BERGEN	699,352	699,452	820,280	876,024	876,024
38	SOUTH HACKENSACK TWP	BERGEN	378,044	378,078	378,015	387,007	387,007
38	TETERBORO BOR	BERGEN	161,754	161,754	161,754	161,848	161,848
38	WOOD RIDGE BOR	BERGEN	954,717	954,785	954,677	986,739	986,739
	TOTAL DISTRICT 38		17,710,924	17,712,161	17,831,370	19,316,733	19,316,733

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91,CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
39	ALLENDALE BOR	BERGEN	249,875	249,923	249,843	275,037	275,037
39	ALPINE BOR	BERGEN	64,968	64,995	64,944	72,272	72,272
39	CLOSTER BOR	BERGEN	374,160	374,230	374,119	408,678	408,678
39	CRESSKILL BOR	BERGEN	329,519	329,574	329,466	361,753	361,753
39	DEMAREST BOR	BERGEN	180,020	180,056	179,992	200,488	200,488
39	DUMONT BOR	BERGEN	2,088,087	2,089,127	2,089,147	2,161,397	2,161,397
39	EMERSON BOR	BERGEN	390,121	390,194	390,072	419,663	419,663
39	ENGLEWOOD CLIFFS BOR	BERGEN	449,962	450,023	449,907	473,964	473,964
39	HARRINGTON PARK BOR	BERGEN	220,906	220,942	220,881	240,627	240,627
39	HA WORTH BOR	BERGEN	139,728	139,761	139,702	154,153	154,153
39	HILLSDALE BOR	BERGEN	416,463	523,013	522,895	564,524	564,524
39	HO HO KUS BOR	BERGEN	145,378	145,406	145,352	162,154	162,154
39	MONTVALE BOR	BERGEN	328,226	328,274	391,390	421,050	421,050
39	NEW MILFORD BOR	BERGEN	1,644,497	1,645,471	1,645,425	1,712,706	1,712,706
39	NORTHVALE BOR	BERGEN	363,296	413,166	413,096	432,583	432,583
39	NORWOOD BOR	BERGEN	230,083	230,185	230,114	250,865	250,865
39	OLD TAPPAN BOR	BERGEN	148,967	187,711	187,650	205,815	205,815
39	PARK RIDGE BOR	BERGEN	364,762	364,835	364,714	399,304	399,304
39	RAMSEY BOR	BERGEN	688,552	688,660	688,472	744,950	744,950
39	RIVER EDGE BOR	BERGEN	445,319	561,197	561,053	606,340	606,340
39	RIVER VALE TWP	BERGEN	385,941	386,018	385,885	426,071	426,071
39	ROCKLEIGH BOR	BERGEN	45,340	45,340	45,340	46,493	46,493
39	SADDLE RIVER BOR	BERGEN	111,050	111,080	111,022	124,637	124,637
39	TENAFLY BOR	BERGEN	605,887	605,967	605,812	662,713	662,713
39	UPPER SADDLE RIVER BOR	BERGEN	301,494	367,037	366,957	397,692	397,692
39	WESTWOOD BOR	BERGEN	539,683	539,779	539,609	584,231	584,231
39	WOODCLIFF LAKE BOR	BERGEN	232,996	233,033	232,960	255,603	255,603
TOTAL DISTRICT 39			11,485,279	11,864,997	11,925,818	12,765,763	12,765,763

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 2

NEW CONSOLIDATED STATE AID PROGRAM
 DEPARTMENTS OF THE TREASURY AND COMMUNITY AFFAIRS
 12 "FIXED" DISTRIBUTION AID PROGRAMS
 (NEW DISTRIBUTION CONSISTS OF GREATER AID ENTITLEMENT CY91, CY92, CY93 or CY94)

Leg Dist	Municipality	County	CY 1991 Total Distribution All Aid	CY 1992 Total Distribution All Aid	CY 1993 Total Distribution All Aid	CY 1994 Total Entitlement All Aid	NEW AID DISTRIBUTION Max Aid over Last 4 Years
40	FAIR LAWN BOR	BERGEN	1,795,096	1,795,312	1,794,940	1,925,395	1,925,395
40	FRANKLIN LAKES BOR	BERGEN	321,917	321,969	321,868	364,025	364,025
40	GLEN ROCK BOR	BERGEN	476,465	595,390	595,250	641,728	641,728
40	MAHWAH TWP	BERGEN	867,006	867,125	866,900	943,141	943,141
40	MIDLAND PARK BOR	BERGEN	377,809	377,863	377,777	407,869	407,869
40	OAKLAND BOR	BERGEN	681,222	681,317	681,152	732,386	732,386
40	RIDGEWOOD VIL	BERGEN	1,350,700	1,350,864	1,350,585	1,453,742	1,453,742
40	WALDWICK BOR	BERGEN	531,055	531,136	531,013	572,684	572,684
40	WASHINGTON TWP (BER)	BERGEN	340,795	340,870	340,750	380,238	380,238
40	WYCKOFF TWP	BERGEN	600,999	601,073	600,954	666,600	666,600
40	RINGWOOD BOR	PASSAIC	588,193	588,317	588,142	642,048	642,048
40	WANAUQUE BOR	PASSAIC	548,860	548,960	548,972	590,466	590,466
40	WEST MILFORD TWP	PASSAIC	1,262,202	1,262,409	1,262,085	1,370,724	1,370,724
TOTAL DISTRICT 40			9,742,318	9,862,607	9,860,387	10,691,047	10,691,047
STATE TOTAL			620,544,033	625,147,049	626,529,520	663,328,446	663,437,369

Note: Included in this distribution are the following: Business Personal Property Tax Replacement (\$158,703,834), Class II Railroad (\$809,000), Densely Populated (\$25,000,000), Depressed Rural Centers Aid (\$518,000), Payments to Replace Telecommunications Aid (\$6,500,000), Safe and Clean Neighborhoods (\$26,352,724), Supplemental Safe and Clean-Fire Services (\$8,000,000), Supplemental Safe and Clean-Expanded Police (\$24,537,269), SMPTR-Add'l Urban Aid (\$25,000,000), SMPTR-Formula and Hold Harmless Entitlement (\$314,179,566), Municipal (Urban) Aid (\$40,728,053), and Legislative Initiative Municipal Block Grant-Per Capita Aid (\$33,000,000).

Prepared by the Office of Legislative Services (Revenue, Finance and Appropriations Section)
 November 7, 1994

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 3

MUNICIPAL REVITALIZATION AID - DISTRESSED CITIES PROGRAM (P.L.1987, c.75)

History: This State aid program was established in 1986 to provide technical assistance and funding to fiscally distressed municipalities. This program provides short-term State assistance in the form of either grants, loans or loan guarantees to help eligible municipalities meet their immediate budgetary needs and regain their financial stability, affording them an opportunity to develop, revive and expand their economic bases.

Source of Funds: General Fund

Amount of State Aid Distributed: Since CY 1991, the State has distributed \$164 million. Prior to that, the State distributed \$16.4 million in 1986, \$67.8 million in 1987, \$118.5 million in 1988, \$118.4 million in 1989 and \$134 million in 1990.

Data about Recipients: (CY 1994)

Number of Recipients	52
Smallest Distribution	\$85,000 (Bridgeton City, Cumberland Co.)
Largest Distribution	\$16,385,000 (Camden City, Camden Co.)
Average Distribution	\$3,153,846
Median Distribution	\$1,450,000

Application: After review of detailed applications, whenever the director of Local Government Services in the Department of Community Affairs finds that a municipality is experiencing fiscal distress, he notifies the Local Finance Board and recommends an allocation. The Local Finance Board then meets to review and modify or approve the director's findings.

Criteria to Receive Aid: Aid distribution under this program is discretionary. The finding of fiscal distress in an eligible municipality can be based on the municipality's tax rate, cash deficit, insufficient percentage of tax collections, insufficient collection of other revenues, over-anticipation of the revenues of prior years, non-liquidation of interfund transfers, reliance on emergency authorizations, continual rollover of tax anticipation notes, or other factors indicating a constrained ability to raise sufficient revenues to meet its budgetary needs.

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs. A total of \$1 million is annually appropriated for the administrative costs of this program. When needed, the division provides technical assistance to municipalities.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 3

PAYMENTS IN LIEU OF TAXES - PILOT (P.L.1977, c.272)

History: The PILOT program reimburses municipalities for loss of property taxes due to the tax exempt status of State-owned property and land. In FY 1995, the State will distribute a total of \$34.9 million. Since 1989, essentially two PILOT programs have existed: the regular program which distributes annually \$13.5 million to all municipalities with State-owned property and the special PILOT program which, in FY 1995, will distribute an additional \$21.4 million to four municipalities. In CY 1994, the regular PILOT program (\$13.5 million) is funded at approximately 34 percent of the amount needed to fully fund the program (\$39.7 million). Thus, most eligible municipalities receive 34 percent of their entitlement. The special PILOT program, which is established annually in the appropriations act, will distribute an additional \$21.4 million in FY 1995. Recipients of this aid include Camden (\$3.2 million), Ewing (\$2.8 million), Newark (\$1.9 million) and Trenton (\$13.5 million).

Source of Funds: General Fund

Amount of State Aid Distributed:

CY 1990	\$18,356,000
CY 1991	\$19,035,000
CY 1992	\$19,034,502
CY 1993	\$34,884,583
CY 1994	\$34,853,000

Data about Recipients: (CY 1994)

Number of Recipients	219
Smallest Distribution	\$355 (Branchburg Twp, Somerset Co.)
Largest Distribution	\$16,276,124 (Trenton City, Mercer Co.)
Average Distribution	\$159,146
Median Distribution	\$4,375

Application: None

Criteria to Receive Aid: Aid for the regular PILOT program is distributed based on the total assessed value of State-owned land and buildings in a municipality times the effective local purposes tax rate. Payments are limited to 35 percent of the local purpose tax levy. Because the program has not been fully funded in recent years, the total entitlement under the regular program is reduced proportionately (e.g. in CY 1994, each municipality will receive 34 percent of its entitlement). No aid is provided for either school or county-owned land and buildings. The special PILOT program has distributed aid to Camden, Ewing, Newark and Trenton since FY 1989.

Cost of Administration: This program is administered by the Division of Taxation in the Department of the Treasury.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 3

MUNICIPAL PURPOSE TAX ASSISTANCE FUND (P.L.1980, c.12)

History: The Municipal Purposes Tax Assistance Fund (MPTAF) was created in 1980 to redistribute revenues from utility-rich communities. The legislation which created the MPTAF requires municipalities to maintain a minimum tax rate and limits the amount a municipality can receive from the franchise and gross receipts tax program to \$700 per capita. Municipalities which do not maintain a minimum tax rate or which receive over \$700 per capita, forfeit funds to the MPTAF.

Source of Funds: Public utility franchise and gross receipts taxes which are collected by the State. In calendar year 1993, 42 utility-rich communities contributed \$64.9 million to this fund, of which \$30 million was redistributed to 389 other municipalities under the MPTAF formula. A municipality must have a municipal purposes tax rate of \$.10 or above for three consecutive tax years in order to receive aid.

Amount of State Aid Distributed: For the last ten years, the State has distributed \$30 million in every year except in CY 1984 and CY 1985 when the State distributed \$59.9 million and \$62.1 million respectively.

Data about Recipients: (CY 1994)

Number of Recipients	373
Smallest Distribution	\$197 (Pahaquarry Twp, Warren Co)
Largest Distribution	\$3,193,480 (Newark City, Essex Co)
Average Distribution	\$80,429
Median Distribution	\$18,357

Application: None

Criteria to Receive Aid: To qualify for aid, a municipality must have a minimum equalized municipal purposes tax rate for the preceding tax year and a minimum municipal index of equalized valuation per capita. Aid is distributed based on a formula. The amount to each municipality is determined by property tax effort and property tax wealth relative to property tax effort and the property tax wealth of the municipalities that qualify for a share of the distribution. The actual share of the total available is a per capita amount weighted by the ratio of a municipality's equalized valuations per capita to the state average equalized valuations per capita. Each municipality must maintain a minimum municipal purposes tax rate for three years.

Cost of Administration: This program is administered by the Division of Taxation in the Department of the Treasury. Several people are assigned part time to the administration of this program.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 3

SUPPLEMENTAL MUNICIPAL PROPERTY TAX RELIEF - DISCRETIONARY AID (P.L.1991, c.63)

History: This State aid program was established in 1991 to provide property tax relief in the form of State aid to all municipalities. The law stipulates that this aid must be used by each municipality to reduce the amount a municipality is required to raise by local purpose tax levy for municipal purposes.

Source of Funds: Property Tax Relief Fund

Amount of State Aid Distributed: Since 1991, \$30 million annually has been distributed through this program.

Data about Recipients: (CY 1994)

Number of Recipients	101
Smallest Distribution	\$9,000 (Andover Borough, Sussex Co.)
Largest Distribution	\$1,950,000 (Manchester Twp, Ocean Co.)
Average Distribution	\$588,235
Median Distribution	\$200,000

Application: Yes

Criteria to Receive Aid: The allocation of these funds is discretionary and the funds are available to all municipalities. Applications are evaluated on statutory criteria including whether a municipality is experiencing fiscal distress, whether the cost of providing municipal services is extraordinarily high, and whether the tax base is inadequate to meet property tax demands. Applicants which receive more than \$500,000 in aid from the Municipal Revitalization Program are not eligible.

Cost of Administration: This program is administered by the Division of Local Government Services in the Department of Community Affairs.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 3

FINANCIAL BUSINESS TAX (P.L.1946, c.174)

History: In 1946 an excise tax was imposed on certain financial businesses. The tax equals 9 percent of allocated net income and 1.5 percent of allocated net worth.

Source of Funds: Tax on certain financial businesses. Off budget revenue.

Amount of State Aid Distributed:

CY 1990	\$6,118,106
CY 1991	\$4,241,718
CY 1992	\$4,403,026
CY 1993	\$3,454,807
CY 1994	Not Available

Data about Recipients: (CY 1993)

Number of Recipients	121
Smallest Distribution	9 towns receive \$1
Largest Distribution	\$807,463 (Franklin Twp, Somerset Co)
Average Distribution	\$28,552
Median Distribution	\$2,029

Application: None

Criteria to Receive Aid: Under the statute, the State retains 50 percent of the revenue for the General Fund, 25 percent goes to municipalities and 25 percent goes to counties based on the proportion of deposits in the municipality or county to the total deposits of the institution in the State. Since FY 1986, the State has retained the county share through budget language.

Cost of Administration: This program is administered by the Division of Taxation in the Department of the Treasury.

The Senate Bipartisan Task Force on Municipal Aid - Interim Report

Appendix 3

DOMESTIC INSURANCE TAX (P.L.1981, c.183)

History: Insurance companies operating in New Jersey, both domestic (organized under the laws of this State) and foreign (organized under the laws of any other State) pay State taxes based on their New Jersey premiums. The laws establishing these taxes provided that 87.5 percent of the liability was payable to the municipality and 12.5 percent was payable to the county where the companies' principal offices were located.

The local franchise taxes were repealed in 1982. P.L. 1981, c.183 provided that payments be made to municipalities and counties to prevent financial hardship caused by the repeal of these taxes.

Source of Funds: Insurance premiums taxes. Off budget revenue. (An off budget revenue is one in which the revenue source and the appropriated funds are not included as line items in the appropriations act.)

Amount of State Aid Distributed:

CY 1990	\$17,470,511
CY 1991	\$17,145,218
CY 1992	\$25,693,599
CY 1993	\$23,666,544
CY 1994	\$19,573,850

Data about Recipients: (CY 1994)

Number of Recipients	14
Smallest Distribution	\$1 (Holland Twp, Hunterdon Co)
Largest Distribution	\$14,363,106 (Newark City, Essex Co)
Average Distribution	\$1,398,132
Median Distribution	\$71,326

Application: None

Criteria to Receive Aid: Payments are made each August 1 to the municipality and county in which a domestic insurance company's principal office was situated on January 1, 1981. The law states that these payments should be equal to the amount of franchise taxes received in calendar year 1980 increased by the percentage change in all taxes paid by all insurance companies for the current and immediately preceding tax years. If the principal office of the domestic insurance company moves from the municipality, the payment stops after a five year phase down.

Cost of Administration: This program is administered by the Division of Taxation in the Department of the Treasury.

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Senate Bipartisan Task Force on Municipal Aid

MINORITY REPORT

We endorse the recommendations made in the **Interim Report and Policy Recommendations** but believe that the task force was not sufficiently forceful in some of its recommendations. Accordingly, the minority members offer the following additional recommendations.

1. Cost-Of-Living Increase for the Consolidated Block Grants Program

The task force correctly notes that "when State aid remains constant, inflation effectively reduces the level of support received by municipalities." To ensure that the block grant is not used in the future to reduce real aid to municipalities, the distributions under this program should be increased annually, beginning in FY 1997, by the annual increase in the consumer price index.

2. Phase Out the Entire State Retention of Franchise and Gross Receipts Tax Revenues

The task force recommends that for FY 1995 and FY 1996 the State retention of franchise and gross receipts funds be capped at \$245 million. These funds originally belonged to the municipalities and many witnesses before the task force called for their return. We believe that the entire State skim of this money should be phased out. Beginning in FY 1997, the maximum State retention should be reduced by \$24.5 million a year until all funds are again available for municipal purposes.

Weaning the State from these funds will require fiscal responsibility at the State level, but the gradual phase out will allow time for adjustments in the State budget. At the municipal level the stringent enforcement of the existing limitations on local expenditures (cap law) will insure that this additional aid will be reflected in property tax relief, not additional spending.

Minority Report submitted by:
Senator John A. Lynch
Senator Bernard F. Kenny, Jr.

