



State Aids and Service Levels

REPORT

3



NEW JERSEY TAX POLICY COMMITTEE

974.9
T23
1972
vol. 3
copy 3
(repl.)

The Report Consists of the Following Volumes

SUMMARY

**Part I THE REVENUE GAP AND DISTRIBUTION
OF THE TAX BURDEN**

Part II THE PROPERTY TAX

Part III SERVICE LEVELS AND STATE AID

**Part IV TRENDS IN CAPITAL NEEDS AND
DEBIT BURDENS**

**Part V NON-PROPERTY TAXES IN A FAIR AND
EQUITABLE TAX SYSTEM**

Single copies available without charge.
Additional copies—\$2.00 per volume \$6.00 for a set.

from

DOCUMENTS LIBRARIAN
New Jersey State Library
185 West State Street
Trenton, New Jersey 08625

Part III
of the Report of the
NEW JERSEY TAX POLICY COMMITTEE

Service Levels and State Aids

Submitted to Governor William T. Cahill
pursuant to Executive Order No. 5 of 1970

The report consists of
five separate parts and
a summary volume

TRENTON, NEW JERSEY
February 23, 1972

NEW JERSEY TAX POLICY COMMITTEE

(appointed by the Governor pursuant to Executive Order No. 5 of 1970)

HARRY L. SEARS..... *Chairman*
VERDELL ROUNDTREE *Vice Chairman*
WILLIAM MILLER *Chief of Staff*

TASK FORCE A

The chairmen and vice chairmen of the Committee and of each of the Task Forces.

TASK FORCE B—Part I:

The Revenue Gap and Distribution of the Tax Burden

ALFRED E. DRISCOLL, *Chairman*, Camden County
Chairman, New Jersey Turnpike Authority
Former Governor of New Jersey
JOHN P. LEWIS, *Vice Chairman*, Mercer County
Dean, Woodrow Wilson School of Public &
International Affairs, Princeton University
GEORGE BALDANZI, Passaic County
International President, United Textile Workers
of America
DONALD G. BORG, Bergen County
Editor & Publisher, The Record & The Sunday Record
ROBERT E. BRUMUND, Gloucester County
Mayor of Woodbury

TASK FORCE C—Part II:

The Property Tax

LEONARD C. JOHNSON, *Chairman*, Mercer County
President, New Jersey Manufacturers Assn.
ANN KLEIN, *Vice Chairman*, Morris County
Assemblywoman and Former President, New Jersey
League of Women Voters
JOHN W. DUCKETT, Cumberland County
Business Manager, Local 222, Laborers' Union
JAMES P. DUGAN, Hudson County
Attorney and State Senator
FREDERICK H. GUNTSCH, Bergen County
Tax Manager and Asst. Secretary, Grand Union Co.
MARRIOTT G. HAINES, Cumberland County
Assessor, City of Vineland
ROBERT W. KLEINERT, Bergen County
President, New Jersey Bell Telephone Co.
Alternate: ROBERT C. VONSOTHEN, Somerset County
General Tax Administrator, New Jersey
Bell Telephone Co.
PHILIP H. MOWERY, Hunterdon County
Realtor and Former Vice President, New Jersey
Farm Bureau

TASK FORCE D—Part V:

Non-Property Taxes and a Fair and Equitable Tax System

RICHARD W. DEKORTE, *Chairman*, Bergen County
Attorney and Assemblyman
HENRY C. LANG, *Vice Chairman*, Bergen County
Former President, New Jersey Taxpayers Assn.
Senior Tax Adviser, Standard Oil Company (N.J.)
ARCHIBALD S. ALEXANDER, Jr., Mercer County
Essex County Attorney
RICHARD J. HUGHES, Mercer County
Attorney and Former Governor of New Jersey
LAWRENCE L. LASSER, Essex County
Attorney
RONALD OWENS, Essex County
Attorney and Assemblyman
VAN DYKE J. POLLITT, Union County
Councilman, Borough of Fanwood
FRANK P. REICHE, Mercer County
Attorney

TASK FORCE E—Part III:

State Aid and Service Levels

ROBERT N. WILENTZ, *Chairman*, Middlesex County
Attorney and Former Assemblyman
LAWRENCE F. KRAMER, *Vice Chairman*, Passaic County
Former Mayor of Paterson, (resigned October 1971,
upon becoming Commissioner, Department of
Community Affairs)
ROBERT F. GOHEEN, Mercer County
President, Princeton University
HOWARD C. HARDER, Morris County
Chairman & Chief Executive Officer, CPC International
Alternate: VICTOR FRANK, JR., Bergen County
Executive Assistant to President, CPC
International
VERDELL ROUNDTREE, Union County
State Director, United Negro College Fund, Inc.
RICHARD B. SCUDDER, Monmouth County
Publisher, Newark News
PATRICIA Q. SHEEHAN, Middlesex County
Mayor of New Brunswick

TASK FORCE F—Part IV:

The Use and Costs of Public Credit

JOHN J. MAGOVERN, JR., *Chairman*, Union County
Former President, Mutual Benefit Life Insurance Co.
HUGO M. PFALTZ, JR., *Vice Chairman*, Union County
Attorney and Assemblyman
J. EDWARD CRABIEL, Middlesex County
President, Franklin Contracting Co. and State Senator
J. RICHARDSON DILWORTH, Mercer County
Chairman of the Board, Rockefeller Center, Inc.
EDWARD A. JESSER, JR., Bergen County
President & Chief Executive Officer of Peoples Trust
of New Jersey

Table of Contents

	Page
Synopsis of Part III	1
Introduction	4
Chapter I: ORGANIZATION AND FUNCTIONS	5
Chapter II: TRANSFER OF FUNCTIONS	8
Welfare	8
Judicial Costs	8
County Boards of Taxation	9
Regionalization	9
Chapter III: STATE AIDS GENERALLY	13
Health and Welfare Aids	13
Road Aids	14
Chapter IV: A PROPOSED BLOCK GRANT SYSTEM	21
An Equalization Block Grant	23
Impact of the Proposed Program	25
Capitalization of Utility Revenues	29
Chapter V: STATE AID FOR SCHOOLS	30
Equality	30
Local Control	34
Constitutional Standards	36
The Present State Aid System in New Jersey	39
Equalization of School Taxes	41
A Plan for State Financing of Schools	43
Performance Standards	47
Financing Education Beyond the Public Schools	49
Cost of the Program	49
Appendix	
Impact of Committee Recommendations on the Property Tax—1971	51

LIST OF TABLES

Table 3- 1 Projected Expenditures for Public Welfare in New Jersey Fiscal Year 1972	9
Table 3- 2 New Jersey State Aid Programs, Budgeted Fiscal Year 1972	14
Table 3- 3 Breakdown of Funds and Allocation Factors Involved in Distribution of State Highway Aid Revenue to the Counties in New Jersey	15
Table 3- 4 Percentage Distribution of County and Municipal Road Mileage Incorporated in Recently (1967) Specially-Constituted State Highway Aid Program	16
Table 3- 5 "Big Six" Municipalities' Highway Expenditures and State-Aid Income	17

LIST OF TABLES

[Continued]

	Page
Table 3- 6 United States State Highway Aid Allocation Factors (1969) ...	18
Table 3- 7 State-By-State Breakdown of Distribution of State Highway Aid Funds to the Local Units and Other Pertinent (Traffic and Mileage) Data	19
Table 3- 8 State of New Jersey 1971 State Tax Collections and Tax Apportionments for Distribution to Municipalities, by County	22
Table 3- 9 Demonstration of Proposed Municipal Aid Formula	23
Table 3-10 State of New Jersey Impact of Proposed Municipal Aid Program	24
Table 3-11 Comparison of Actual 1971 Urban Aid Grants to 24 Municipalities and Grants Under Proposed Revised Municipal Aid Formula	25
Table 3-12 State of New Jersey Principal Beneficiaries of Public Utilities Franchise and Gross Receipts Tax	28
Table 3-13 Basic Statistical Data of New Jersey School Districts, 1971, Rankings of County Averages for Eight Measures and Percentage Increases over Prior Year	31
Table 3-14 State of New Jersey, Trends in Taxes, School Costs, Enrollments and Staffing	32
Table 3-15 Trend of School Expenditures and State School Aid Fiscal 1962 to 1971	32
Table 3-16 Estimated Percent of Revenue for Public Elementary and Secondary Schools from State Governments, 1970-71	33
Table 3-17 State of New Jersey State Aid for Schools, by Category, 1969-1972	40
Table 3-18 Frequency Distribution of N. J. School Districts Arrayed According to 1970 Equalized Valuation per Pupil and 1971-72 Full Bateman-plus-Atypical Aid as a Percent of 1969-70 Cost	42
Appendix Table 3A-1 Impact of the Committee Recommendations on the Property Tax, 1971 by Taxing Districts	51
Appendix Table 3A-2 Proposed State Funding of Schools by School District 1971-72	113

LIST OF CHARTS

Chart 3-1 County Expenditures for Public Assistance Per Capita, per \$1000 of Equalized Valuation, and per \$1000 of Per Capita Income for Fiscal Year 1970	10
Chart 3-2 Frequency Distribution of Budgeted 1971-72 Expenditures per Weighted Pupil in Relation to 1970 Equalized Valuation per 1971 Weighted Pupil	35
Chart 3-3 \$2.13 Statewide Tax Rate for Schools, Revenue Redistribution	47
Chart 3-4 \$1.00 Statewide Tax Rate for Schools Revenue Redistribution	48

NEW JERSEY TAX POLICY COMMITTEE

Report: Part III

Service Levels and State Aids

Synopsis of Part III

This is the third of five parts and a summary volume which make up the Committee's Report. It includes some of the major recommendations designed to shift the burden of state and local taxation in New Jersey from property to non-property tax resources.

Organization and Functions. The ideal level of government for the delivery of municipal services has been of deep concern to the Committee. After a complete review of the existing research results, a substantial effort by the Committee staff to develop new information, and a survey of the practice in all of the fifty states, the Committee concludes that there is insufficient knowledge available to justify any mandate of a particular area or level of government for the administration and delivery of the various major services of local government. The Report observes:

"The burden of proof seems to have been placed upon those who would propose change, but much may be said to place it upon those who would maintain the status-quo. It obviously is not change that has gotten us into trouble."

Transfer of Functions. There are three functional areas in which the state now has a substantial administrative responsibility, that is, the judicial system, the

welfare system and the county tax assessment system. In each of these three areas, there is a strong case for matching state financial responsibility with state functional responsibility. This would result in a logical and desirable reduction of the property tax burden, and also accomplish a coordination of planning, programming and budgeting responsibilities.

The Committee recommends:

A transfer of financial responsibility to the state for (1) all costs of municipal and county welfare services, (2) the costs of judicial services now borne by the county budgets, and (3) the costs of operation of the county boards of taxation. These transfers will relieve the property tax, at 1971 levels, of the following estimated burdens:

Welfare—\$75.4 million

Judicial costs—\$30.0 million

County tax boards—\$1.4 million

Regionalization. Regionalization of services promises progress in a sense different from tax policy, for in the tax field, our "progress" often consists only of doing what we should have done many, many years ago. In the voluntary transfer of functions by agreement of

Consultants and staff for this part:

Ernest C. Reock, Jr.

Phillip H. Burch, Jr.

Eugene J. Schneider

William Miller, assisted by Committee staff

The cooperation of Dr. Edward Kilpatrick and the Division of Business and Finance, Department of Edu-

cation and S. Herbert Starkey, Director, Research Division, N.J.E.A.—for educational finance data; Robert G. Williams, Executive Director of the Governor's Task Force on Welfare Management; and Joseph N. Ehret, Director, and Aileen Cavanagh, Chief of Bureau of Research and Analysis, Division of Local Finance—for county and municipal data—are gratefully acknowledged.

local governments, either to a regional agency of their own creation or to a different governmental unit, there exists the possibility of innovation that is desperately needed.

The Committee recommends:

In view of findings of the Commission on County and Municipal Government, the state should adopt a program of state-financed feasibility studies of regionalization or consolidation of particular functions, where such a study is formally requested by at least one municipal chief executive. For those proposals which are found feasible, the program should also provide a form of financial incentive, such as transitional state payments to offset temporary financial disadvantage to one of the municipal participants, or a subsidy of administrative costs for an initial period of years, as in A2450, in the 1971 Legislature;

The proposed County Optional Charter Law should be enacted; and

The County and Municipal Government Study Commission should be made a permanent state agency.

State Aids Generally. The major categories of state aid to local government, other than for schools, cover health, roads and urban aid. The Committee concludes that the present program which encourages regionalization of health services is satisfactory in its present form, with planned improvements in the formula for apportionment of aid. Road aids are found to suffer from a number of serious defects and inequalities.

The Committee recommends:

A complete revision of the three present state road aid programs, so that the distributions will be based largely on the 1967 program legislation. Two of the recommendations are directed toward increasing efficiency and economy in highway construction and maintenance, by greater emphasis on the use of the aid system to assure compliance with a highway master plan, more emphasis on environmental and other non-transportation factors, and greater service by the Department of Transportation to counties and municipalities in the preparation and publication of standards of design, construction, maintenance and costs for road work.

A Proposed Block Grant System. One of the key recommendations of this part is a new system of block grants to municipalities intended to provide all municipalities with the equivalent of a property tax base equal to the statewide average property tax base per capita, for the support of municipal functions. This would substitute a \$100 million grant program for the present \$25 million program of urban aid. The proposed block

grant is intended to cope with the problem of municipal "overburden", and is deemed a package together with the new proposed system of state funding of the costs of education.

The Committee recommends:

The block grant would replace the present urban aid program, and would be controlled as follows:

(i) the first year's distribution is mandated for property tax reduction;

(ii) no municipality may receive more than 50% of its previous year's tax levy for municipal purposes plus urban and or block grant aid, or both, received; and

(iii) the expenditure of grant moneys shall be subject to a performance post-audit by state management examiners, with appropriate sanctions for improper use of funds.

State Funding of School Costs. This part of the Report presents recommendations of far reaching consequence, and of major importance in the restructuring of the state-local finance system in New Jersey. Its basic strategy is equality of educational opportunity for every school pupil in the state. Its tactics are to establish high quality standards, to guarantee state funding of financial support needed to implement those standards, and to provide for a continuing performance audit of the effectiveness of educational expenditures.

The Committee concludes:

Equality of educational opportunity under the State and Federal Constitutions, as presently interpreted by the Courts involves two separate issues: *First*, the equality of property tax burden to provide financial support for the state responsibility in education—now required by the weight of authority of those Courts which have passed on the issue. *Second*, such equality of educational opportunity as may be implied in equal expenditures per pupil—this has not yet been recognized by the Courts as a constitutional requirement, so long as the funds provided by the state support a "thorough and efficient" education. The constitutionality of permitting any expenditures above that level in the discretion of the local school board has not yet been determined.

The Committee recommends:

A program of full state funding of the current operating expenses of a uniform high quality standard of elementary and secondary education; with provision for some local leeway, with state equalization aid, for a local district to spend more per pupil than the state supported program subject to approval by the voters at a local referendum; and provision

to guarantee that every child shall have an equal educational opportunity under a public school system which remains under local control and management.

The Committee further recommends:

Full funding shall be provided from a combination of sources consisting of state non-property taxes and a statewide uniform local property tax for schools at an effective tax rate of \$1.00 per hundred of full valuation, the latter to replace existing school taxes to finance the state standard quality educational program.

Cost of the Program. A first year's cost estimate (page 49 of the Report) shows that the new program would support a net total current expense of \$1.4 billion for the school year 1971-72. This program would be funded with \$552.9 million from the property tax, \$245 million already being provided by the state to fund the present state aid formula in fiscal 1971-1972, and new non-property taxes to be raised by the state in the amount of \$607.9 million.

In brief, the recommended program would cut the average school property tax by one-half, and would

equalize educational opportunity for all school pupils in the state. It would apply the State's resources to permit and encourage presently under-funded and inadequate local educational programs, in the core cities and in poor school districts, to be brought up to a quality level without burdening local taxpayers at all.

As compared with the present policy of ultimately financing 40% of the total expenditures of the school districts (including current, capital, and pension fund costs) from non-property taxes at the state level, the recommended program will provide 65% from non-property taxes. This will assure part of the massive relief of the real estate tax which is a goal of the total program recommended by the Committee.

The Committee's basic recommendations concerning educational financing while hopefully complying with constitutional requirements, were arrived at prior to, and independent of, all of the recent judicial decisions in this country. They represent the Committee's own judgment concerning sound educational policy regardless of constitutional requirements.

Introduction

Ideally, the concept of tax reform in a highly urbanized state should be analogous to the concept of PPB (Planning-Programming-Budgeting) system. This would mean that we first identify the goals of state and local government, consider alternative ways of achieving those goals including innovations in the structure and service responsibilities of the various levels of government, establish the cost of each alternative and select that one which is likely to achieve each goal at least cost. This should lead to the allocation of tax resources as efficiently as possible. The difficulty is that there is often disagreement as to goals, the sacrifice of political and social values enters into the cost calculation, and the ideal level of government at which to deliver a service is often less desirable as a base for its financial support.

Despite the powerful influence of home rule, a realistic view of local budgeting, spending and taxing must recognize the legal, fiscal and political dependency of local units of government upon state and federal policies.

Constitutional and statutory requirements afford local units of government little leeway to use municipal taxation to achieve policy goals, even if they would. Moreover, the fiscal pressures of a shrinking tax base and a rising demand for urban services leave the larger cities with few options as to goals or alternative expenditure programs.

Annually increasing municipal expenditures and tax rates are commonplace. They tend to generate growing demands to reduce costs, improve efficiency, seek greater economies of scale through consolidation and regionalization of services, and transfer service responsibilities to units of more optimum size. The Committee has concerned itself with these alternatives, but it has also been made aware that the increased productivity which can offset rising labor costs in the private sector is not generally available in the public sector. As one frequently quoted economist has written:

“The bulk of our municipal expenditures is devoted to education which, as we have already seen, offers very limited scope for cumulative increases in productivity. The same is true of police, of hospitals, of social services, and of a variety of inspection services. Despite the use of the computer in medicine and in traffic planning, despite the use of closed circuit television and a variety of other devices, there is no substitute for the personal attention of a physician or the presence of a police patrol in a crime-ridden

neighborhood. The bulk of municipal services is, in fact, of this general stamp and our model tells us clearly what can be expected as a result. Since there is no reason to anticipate a cessation of capital accumulation or innovation in the progressive sectors of the economy, the upward trend in the real costs of municipal services cannot be expected to halt; inexorably and cumulatively, whether or not there is inflation, administrative mismanagement or malfeasance, municipal budgets will almost certainly continue to mount in the future, just as they have been doing in the past. This is a trend for which no man and no group should be blamed, for there is nothing that can be done to stop it.”¹

This thesis has been tested by three other able economists, and found to be confirmed in practice. In a study of the trends in municipal costs for the major expenditure categories, education, health and hospitals, police and fire protection, and public welfare, the authors concluded that “rising unit costs have been a major (probably the single most important) source of recent increases in local public budgets.” They observed:

“. . . [It appears] that in many instances improvements in technology, while leading to superior services, have not been of a cost-reducing form. As a result, these advances have not in general allowed local governments to offset the rising prices of inputs through utilizing fewer units. The data suggest in addition that for some services (e.g. police and fire protection) the pressure of high and rising costs have been much more intense on the governments of the large, central cities than on smaller, suburban municipal governments.”²

It thus appears that for the most urban state in the nation, the real benefits of tax reform will be dependent upon the state's success in allocating its limited tax resources toward the solution of the problems of urbanization. To this end, the Committee has identified five approaches to these fiscal problems:

- 1) Local government reorganization and functions;
- 2) Transfer of municipal functions to county or state;
- 3) Regionalization of services;
- 4) Strengthening of local fiscal capacity; and
- 5) State financial aids to local government.

¹William J. Baumol, “Macroeconomics of Unbalanced Growth: The Anatomy of Urban Crisis”, *American Economic Review*, LVII, 3 (June 1967), 415-26.

²D. F. Bradford, R. A. Malt and W. E. Oates, “The Rising Cost of Local Public Services: Some Evidence and Reflections”, *National Tax Journal*, XXII, 2 (June 1969), 185-202.

Chapter I

Organization and Functions

It is widely recognized that the input of local resources is substantially affected by the three efficiencies of area, structure, and management. There have been many studies and efforts throughout the United States and Canada to improve these three efficiencies. In a few instances there have been constructive changes of area through the use of metropolitan counties or city-county consolidations. In many areas outside of the northeastern states, annexation and consolidation has been somewhat successful in adapting area to function. In New Jersey and neighboring states, generally little has been accomplished by either of these improvements, except for water supply and sewerage systems. Structural improvements and management techniques, however, have been widely sought and achieved through new charters, administrative organizations, a growing acceptance of executive responsibility and the use of expertises in local government. These are matters which in the past have been covered by the Faulkner Commission (The Optional Municipal Charter Law) and more recently by the Musto Commission (Second Report, County Government: Challenge and Change, 1969); and the latter is continuing to deal with the subject of management efficiencies.

Level of Government for Delivery of Services

New Jersey, as other states, suffers from an excessive number of municipalities and other local units. This is often justified on various theories of local self-government, but not on grounds of financial capability. The point has been made by various observers that there may be two different optimum areas: one for administration and delivery of a service, the other for financial support. The Committee has sought to determine, as a point of beginning, the optimum area for administration and delivery of each major service of local government.

The burden of proof seems to have been placed upon those who would propose change, but much may be said to place it upon those who would maintain the status-quo. It obviously is not change that has gotten us into trouble.

Two studies have been made of possible changes which would have sufficient promise of improvement to be worthy of trial. The approach has been to identify

the services of government which by their nature are most local or least local; to examine the practice throughout the United States for suggested alternatives; and to establish the relevance of possible changes to tax reform.

Little solid research has been done with regard to determining which levels of government could best supply particular services to the American people. Ideally, this would require a comprehensive analysis of both the relative efficiency and effectiveness with which the various major public services are provided in the United States. And this, in turn, would entail the enumeration and proper application (including appropriate weighting or balancing) of all pertinent political, economic and administrative criteria, such as clearly established economies of scale and the equally critical matter of political accountability or responsibility. This, unfortunately, has not yet been accomplished, and such a project would be well beyond the Committee's assignment.

Perhaps the most recent and thorough report of this kind was prepared in 1963 by the Advisory Commission on Intergovernmental Relations, entitled *Performance of Urban Functions: Local and Areawide*. This organizational and jurisdictional analysis of the provision of 15 major public services was based on the designation and application of seven criteria, two of which were of an essentially economic nature (the minimization of "spillover" benefits and gains or efficiencies achieved through economies of scale) and the other five of a political or administrative character (such as a strong preference for the use of multi-functional units which afford an opportunity for the expression of competing or divergent views). While a laudable research effort, this study still left much to be desired. According to the noted economist, Werner Hirsch, the Advisory Commission on Intergovernmental Relations actually relied on some rather implicit and highly subjective balancing of its selected criteria to arrive at its official findings.

Hirsch concludes that the findings of the rather limited number (15) of studies conducted to date with reference to economies of scale achieved in various functional areas have been quite mixed, there being in

many cases no direct, clear-cut relationship between average unit cost and size of governmental or administrative jurisdiction.³

Thus, it is impossible at this point in time to make a conclusive judgment as to the relative efficiency or effectiveness with which state and local governmental services are dispensed in the United States. Instead, the Committee, relying upon a compendious report prepared for it by the Rutgers Bureau of Government Research, tested the New Jersey pattern of delivery of services of state and local government against the prevailing practice throughout the United States. Disregarding the ultimate financial responsibility for the moment, the following findings are submitted with respect to the administrative responsibility for major services:

Education: The manner in which New Jersey is organized for the administration of its school expenditures and services is fairly typical of that utilized elsewhere in the nation, with but one significant exception. That is, instead of relying almost exclusively on independent school districts as is the practice in most other states, especially outside the Northeast, New Jersey has chosen over the years to make considerable use of what are frequently referred to as dependent school districts (administrative units with no independent revenue-raising powers and oft-times appointed boards), which are treated by the Bureau of the Census as essentially arms of the regular municipal (or county) governments. In all, there were, as of 1966-67, 53 such administrative entities in New Jersey, dispensing a little over 28 per cent of the total state public elementary and secondary school expenditures.⁴ Perhaps the most conspicuous deviation from this general organizational pattern is to be found in the South where four states—Maryland, North Carolina, Tennessee, and Virginia—have largely eschewed the independent or dependent school district approach and instead rely heavily on the county for the provision of public school services.⁵ Many states, it should also be pointed out, have established what would appear to be an excessively large number of local public school systems, in some cases well over a thousand such units, with the result that a sizable percentage of states, including perhaps New Jersey, have a disproportionate number of small and presumably inefficient or ineffective local public school units.

Highways: This is the second most expensive function of American state and local government. The overall organization and fiscal structure for the provision of highway services varies considerably from state to state. Some southern states, for instance, have placed all or almost all of their rural roads, regardless of traffic load or importance, on their state highway systems, thereby relieving the local rural property taxpayer of this fiscal burden.⁶ Several other states, such as Alaska, Maine, Pennsylvania and South Carolina, have put anywhere from 40 to 70 per cent of their total rural mileage on their state highway systems, for much the same reason. But

most states have tried to keep their state highway systems fairly small, confining their efforts to the most heavily traveled major arteries, be they rural or urban. New Jersey has followed a particularly restrictive policy in this regard, limiting its state highway system to a mere 8.5 per cent of its overall mileage.

At the local level of government, the jurisdictional distribution of highways falls into more of a distinct regional pattern. In New England, as one might expect, the town is used as the sole rural road administrative unit, with the municipalities, as in other states, handling the construction and repair of most urban arteries. In New York and New Jersey, the local rural road function is divided between the counties and the municipalities. This is also the practice adhered to by a number of states in the north central section of the country.⁷ Yet five states in this region have broken away from this pattern and have shifted the entire responsibility for rural road care to the larger and therefore hopefully more efficient counties. In like manner, in the South and Far West the county serves, with but few exceptions, as the basic unit for rural road administration.⁸

Welfare: From a general administrative and operational standpoint, the third most important function of state and local government, welfare, is a much more complex affair than either of the above essential services, consisting, as it does, of a number of distinctly different programs. These range in character from such firmly established measures as old-age assistance (OAA) and aid to families with dependent children (ADC), to the recently adopted Medicare and Medicaid plans.

³See Werner Z. Hirsch, *The Economics of State and Local Government* (New York: McGraw-Hill 1970), pp. 178-84.

⁴These are known in New Jersey terminology as "Type I" school districts. The Bureau of the Census tabulates their statistics under municipalities and townships, rather than under the separate school district heading under which New Jersey's "Type II" school districts are listed.

⁵See Herbert S. Duncombe, *County Government in America* (Washington, D.C.: National Association of Counties Research Foundation, 1966), p. 81. Actually the most unusual arrangement for the administration of this service is that established in Hawaii, which has no locally-run public schools, with all public education being provided through its state government.

⁶Delaware, North Carolina and West Virginia have incorporated all of their rural roads into their state highway systems, while Virginia has done the same thing in all but two (urban) counties.

⁷Since Pennsylvania has almost no rural roads under county jurisdiction, its administrative structure most closely resembles that of New England.

⁸Aside from the four aforementioned southern states which no longer make use of the county as a rural road unit, the only state in either area to deviate significantly from this pattern was Idaho, which has established 75 special highway districts. It should probably also be pointed out at this juncture that some of the more populous counties, towns and townships in the United States have urban arteries under their jurisdiction too, but these are very atypical cases and represent a fairly small percentage of the total number of such units in the country.

New Jersey's administrative or jurisdictional mechanism for the expenditures of categorical aid funds runs counter to national practice also, for it is one of the fourteen states which rely almost exclusively on local units for the distribution of categorical assistance. Likewise, with regard to what are commonly referred to as vendor payment welfare programs (such as Medicare and Medicaid), New Jersey leans heavily on local agencies for the dispensation of funds and services, although this again is not the general trend or custom. Only in the area of general assistance, which involves comparatively small outlays, is New Jersey's organizational arrangement in keeping with that of most other states. As a result of these decentralized administrative practices, New Jersey expended more of its welfare funds at the local level, primarily via the county, than did the vast majority of states in 1966-67.

Hospitals, Health, Sanitation and Sewerage: With respect to these functions, New Jersey follows an administrative pattern very much like that of a great majority of states. In this state, however, the use of special districts and authorities has resulted in considerably more regionalization of sewerage service than in many other states.

Police and Fire Protection and Corrections: These functions in New Jersey are financed and administered in very much the same way as in other states. In a few states, such as Maryland and Virginia, a substantial proportion of fire protection service has been entrusted to county units.

Natural Resources, Parks, Housing and Urban Renewal. New Jersey administers these functions at essentially the same levels and with similar administrative organization, as in other states.

While the assignment of responsibility for services among governmental jurisdictions varies from function to function and from state to state, the general pattern for all state and local activities appears remarkably

uniform. In most cases, the state government is responsible for from 30 to 50 per cent of all non-federal direct expenditures, thus almost inevitably playing the largest single role in providing public services. The major exceptions are Alaska, Hawaii, and Vermont, where state governments are even more dominant.

County governments serve on a more limited scale in most states, although they appear to provide a significant portion of governmental services everywhere except in New England. The counties in New Jersey carry a larger share of the expenditure load than in any other Northeastern state and, in fact, are above the national average in their proportion of state and local expenditures. County governments are particularly important in Maryland, North Carolina, Tennessee, and Virginia, where they provide many public school services in lieu of independent school districts, and in California, where they perform numerous functions.

Independent school districts are used extensively in most states, with from 20 to 40 per cent of the total state and local public expenditure being made by these jurisdictions. Four states—Maryland, Virginia, North Carolina, and Hawaii—do not use school districts, and a handful of other states accord them only a small role. New Jersey's proportion of expenditures by independent school districts is only slightly below the national average.

Other special districts play a minor role in providing public services in most places, with Delaware the only state reporting expenditures by such jurisdictions exceeding 10 per cent of the state and local total. New Jersey's special districts appear somewhat more important than those in most other states from an expenditure standpoint.

Chapter II

Transfer of Functions

Welfare

A major part of the county welfare load is generated within the larger cities of the county, but also by virtue of their size they are apportioned the major share of the county tax burden to support that load. The effect varies among the counties, as shown in Chart 3-1. The Governor's Task Force on Welfare Management recommended that the state assume all administrative functions and non-federal costs of public welfare in New Jersey. It justified this recommendation on five grounds:

- (1) fiscal relief for the counties and municipalities;
- (2) lower administrative costs;
- (3) more effective administration;
- (4) better coordination with related agencies; and
- (5) greater equity for recipients.

It was estimated in 1971 that this recommendation would relieve the counties of \$66.5 million and the municipalities of about \$8.9 million, in Fiscal 1972. See Table 3-1. The benefits would appear as reductions of more than 12 points in the tax rate in each of nine counties and as much as 28 points in Essex County. It was also projected in 1971 that much of the shifted cost to the state, \$75.4 million in Fiscal 1972, could be offset by enactment of federal welfare reform legislation which is still pending. The Governor's Task Force on Welfare Management estimated as of June 2, 1971, that President Nixon's previous welfare proposals (HR 6311) would have gained New Jersey from \$28 million to \$41 million which could be applied toward the costs of the State's takeover of county and municipal expenses of welfare.

As shown in Table 3-1, total public welfare expenditures in New Jersey for Fiscal 1972 were approximately \$442.6 million. Of this total, \$210.9 million came from the federal government and the remainder from the State, county and municipal governments. It is notable that a relatively small amount of the total, \$8.9 million, represented municipal expenditures. Thus, State assumption of the full cost would have two kinds of local fiscal benefits: the major urban centers would be relieved of the cost of general assistance which is now in their tax levies; and all municipalities in the counties with

high welfare expenditures would be proportionately benefited regardless of the origin of the case load.

In the long run, it must be recognized that the States no longer can or should carry the welfare burden. It has become a federal problem and the federal government should as promptly as possible take over the entire financial responsibility.

Judicial Costs

Like welfare the judicial system is primarily a State responsibility. The New Jersey Constitution establishes a unified court system, with the Chief Justice as administrative head of all of the Courts in the State—a system which has been lauded as a model throughout the nation. Perhaps in no other state is the case for matching State financial responsibility with State functional responsibility so clear.

Portions of the judicial system, including superior and county courts, county district courts, surrogate, probation department, juvenile and domestic relations court, jury commissioners, and law library are still financed in large part by the taxation of property to support the county budget. In addition county prosecutors and their assistants, whose work is under the supervision of the Attorney General and budget is under supervision of the assignment judge of the county, are paid out of the county budgets. A prosecutor may petition the assignment judge for an order directing the county freeholders to provide funds, and in three counties the judges have made such orders. To some extent the county costs are offset by revenues received and retained by the respective counties in the operation of the judicial system. During the year 1970, the revenues and expenses of the counties, according to the county budgets in relation to the judicial system were as follows:*

Revenues	\$10,275,201.00
Expenditures	33,103,484.00

The net transfer of expense involved in State assumption of all judicial system costs and salaries of prosecutors and assistant prosecutors is estimated to amount to

* Administrative Office of the Courts, Annual Report, 1971, Tables D and G.

TABLE 3-1
PROJECTED EXPENDITURES FOR PUBLIC WELFARE IN NEW JERSEY
FISCAL YEAR 1972

I. CATEGORICAL PROGRAMS				
in millions of dollars				
A. Assistance Payments ¹	Federal	State	County	Total
AFDC	\$161.287	\$125.769	\$41.922	\$328.978
OAA	10.031	7.975	2.658	20.664
AB618	.469	.156	1.243
DA	10.181	7.809	2.603	20.593
All Programs	\$182.117	\$142.022	\$47.339	\$371.478
B. County Administrative and Service Costs ²				
All Programs	\$ 28.800	—	\$19.200	\$ 48.000
C. Total (A + B)	\$210.917	\$142.022	\$66.539	\$419.478
II. GENERAL ASSISTANCE				
A. Assistance Payments ² ..	State	Municipal	Total	
..	\$14.214	\$6.092	\$20.306	
B. Municipal Administrative and Service Costs ..	—	2.800	2.800	
..	—	2.800	2.800	
C. Total	\$14.214	\$8.892	\$23.106	

¹ Budget, State of New Jersey, Fiscal Year 1972.

² As estimated by New Jersey Division of Public Welfare.

Source: Governor's Task Force on Welfare Management, "A State Welfare System for New Jersey" (June 1971).

\$30.0 million annually, at the 1971 level. This is a logical and desirable reduction of the property tax burden and coordination of planning, program and budgeting responsibilities.

Moreover, the take-over of that portion of the judicial system recommended, can result in obvious long-term gains for the state, not only in its general well-being, but to its fiscal advantage. For instance, the availability of adequate probation services, now widely disparate according to the inclination of the respective counties to support them financially, has important fiscal implications for the state.

It is obvious that the state with the control and uniformity which goes with financial support, can *make sure* that probation services are adequate. It is also self-evident that substituting tight and effective probation supervision, with reasonable case loads and other modern techniques at a cost of \$1,000 per case per year (the maximum level), for incarceration of the youthful or early offenders at a cost of many times that sum, eventually might save millions of dollars to the state, not to speak of the added protection to society in reducing entry into the crime-breeding cycle of criminal imprisonment.

In addition to supporting our present State administration's program of prison and parole reform, therefore, it is logical to recommend a massive expansion of probation services, not only for fiscal economy but for

the sake of reducing recidivism, and thus substantially reducing crime and violence in our communities.

County Boards of Taxation

A third function which is state directed is the assessment of taxes under the supervision of the county boards of taxation. The function is state mandated and the board members are appointed by the Governor with the advice and consent of the Senate. This, also, is an appropriate function to be financed by the state (\$1.4 million annually).

Regionalization

While the most dramatic recommendations of the Report will relate to the assumption by the State of a very substantial part of those costs that are now financed through local and school district property taxes (education, welfare, judiciary, and municipal purpose taxes through a municipal block grant), the Committee views its recommendations concerning regionalization of services as having particular significance. Those recommendations, to be meaningful, must include, in our opinion, a continuation of the County and Municipal Government Study Commission as a permanent State commission, for future progress in this area depends to a great extent upon a continuation of the kinds of studies that commission has already made.

A recommendation that regional feasibility studies

be authorized will not accomplish our goals unless sufficient funds are made available to the Department of Community Affairs (which would presumably conduct such studies) for top-notch staff; and the voluntary interlocal agreements themselves simply will not be entered into by the participating municipalities unless the financial incentives which are recommended are actually brought into being.

Regionalization of services promises progress in a sense different from tax policy, for in the tax field, our "progress" often consists only of doing what we should have done many, many years ago. In the voluntary transfer of function by agreement of local governments, either to a regional agency of their own creation or to a different governmental unit, there exists the possibility of innovation that is desperately needed.

The Committee's mandate, in Governor Cahill's Executive Order, was not simply to reform the fiscal structure of New Jersey; but, if we could, to try to find ways that government could do its job better. We were directed to concern ourselves not only with a more rational tax system, but a more rational governmental

structure. Today local government is the main delivery point for governmental services. We are convinced that better ways to do the job can be found, and that these should be made readily available to the people.

Since the evidence is presently insufficient to warrant any recommendation that the State mandate regionalization of services (with the exception of air and water pollution control and solid waste disposal), we are confining our recommendations to those designed to stimulate voluntary agreements among municipalities for delivery of services on a regional basis; and, where counties are capable of delivering particular services, then voluntary agreements by municipalities for the delivery of services by counties are to be encouraged.

We are aware that many municipalities feel that their record in delivering services is unfairly judged without allowing for the fact that the financial resources available to them have been barely adequate to meet even minimal needs. Our recommendations, however, do not prevent municipalities from continuing to meet their own needs, and now perhaps with better resources available. Our recommendations are simply designed,

CHART 3-1
 COUNTY EXPENDITURES FOR PUBLIC ASSISTANCE PER CAPITA,
 PER \$1000 OF EQUALIZED VALUATION, AND
 PER \$1000 OF PER CAPITA INCOME FOR FISCAL YEAR 1970

	Rank-Order According to Per-Capita County Assistance Expenditures	County Assistance Expenditures/ \$1000 of Equalized Valuation	Per-Capita Assistance Expenditures/ \$1000 of Per-Capita Income
Essex	\$17.11	\$2.81	\$4.11
Atlantic	12.82	2.06	4.69
Cumberland	10.23	2.38	3.78
Camden	8.61	1.82	2.68
Passaic	8.52	1.24	2.61
Monmouth	8.10	1.20	2.41
Salem	7.37	1.59	2.75
Mercer	7.15	1.23	2.10
Hudson	7.03	1.48	2.26
Ocean	6.14	.71	2.18
Cape May	6.00	.44	2.19
Sussex	5.61	.66	1.77
Gloucester	4.36	.88	1.55
Middlesex	4.29	.62	1.36
Hunterdon	3.83	.44	1.16
Union	3.73	.44	.87
Warren	3.70	.61	1.34
Burlington	3.63	.79	1.23
Somerset	3.35	.40	.93
Bergen	2.25	.24	.54
Morris	1.98	.23	.49

Sources: Expenditures include the fiscal 1970 federally matchable expenditures for benefits and administration, as compiled by the New Jersey Division of Public Welfare. Population data are derived from 1970 census figures. Equalized valuation data as of October 1, 1969, as amended, are drawn from the 1970 Annual Report of the New Jersey Division of Taxation, Department of the Treasury. Figures for 1969 per-capita income by county are derived from Sales Management (June 1970), as compiled by the Division of Planning and Research, New Jersey Department of Labor and Industry.

Source: Governor's Task Force on Welfare Management, "A State Welfare System for New Jersey" (June 1971).

first to make it possible for municipalities, without any cost whatsoever, to have professional studies made of the advantages of regionalizing services where there seems some hope for improvement by such regionalization, and second, to provide financial incentives for such regionalization where the studies indicate that it may be feasible. We would not take away from the municipality its right to provide these services on its own, but simply add an option which today does not seem to be sufficiently attractive, namely the option of joining with other municipalities to do the job better.

Some concern has been expressed by municipal officials about the capability of counties to deliver services pursuant to interlocal agreements whereby the county is the active delivery agent. The concern stems from the prior history of counties in the State where neither their structure nor their powers were sufficient to invest them with responsibility for delivering services now delivered by municipalities. This is one of the reasons why we are recommending that the County Optional Charter Law be adopted by the Legislature, for before there is constructive examination of the possibility of municipalities contracting with a county for the delivery of services, there must be renewed confidence in the structure of county government. We think the County Optional Charter Law will provide that structure.

We are recommending a system of reporting and performance audits for those municipalities receiving block grants. This is not because we do not think there would be advantages in requiring all municipalities so to report, but rather because the present capability of state government in constructively reviewing and analyzing such reports, and the present capabilities of municipalities in devising the reports, are so limited that we believed this system should be started out first on a trial basis to see what results it produces. If the results are encouraging, the system should be expanded. The block grant program, itself, should not be interpreted as a conclusion that we have decided that the right direction for government is encouraging municipalities to continue to deliver most services themselves. As indicated above, we want the municipalities to have the option either to do that or to regionalize some services if that seems desirable. The block grant program is intended solely to equalize municipal service opportunities by assuring each municipality in this State a fiscal capacity equal to the average tax base of all municipalities.

We have made no recommendations for changing the statutes of New Jersey that govern consolidation of municipalities, for the data that we were presented with seemed insufficient to warrant any recommendations on that subject. Nor have we made any recommendations, nor do we intend any, concerning the

regionalization of the delivery of educational services. That subject has been covered elsewhere by other studies, and the factors involved in arriving at a value judgment are so complex and so divisive, that in our opinion it would be unwise in the context of a tax study to attempt to resolve the issues there involved.

We cannot stress too strongly the importance of effecting our recommendations concerning regionalization at the same time as those concerning tax reform are dealt with. We view them all as intertwined, consisting of an overall effort to make the tax burden more equitable, the tax system more flexible, and the delivery of services that are financed by taxes more rational.

The staff of the County and Municipal Government Study Commission has provided its data and experience in working with this aspect of local government over a period of at least two years. Based on that work, the Committee is advised that such benefits as might accrue from regionalization of municipal services cannot be based on projected tax rate reductions. As a staff paper by Eugene J. Schneider states:

"It is the Commission's belief, however, after a year long study of interlocal cooperation that the benefits of regionalization cannot be viewed merely in dollars and cents terms. First, in many rural areas, regionalization means ability to provide a service which cannot be provided on a single municipality basis; second, in more developed areas it may mean ability to provide better services for the same amount of money; and third, in areas such as environmental control, drainage and flood control, traffic and transit, law enforcement and health, regionalization may facilitate the solution of problems, the cause of which may be in one jurisdiction, and the solution to which may lie several or many municipalities away. In this situation, only joint regional action can solve anything. Thus, regionalization must be viewed as service rationalization having tangible benefits even when these benefits cannot be quantified in dollar terms."

There have, in fact, been substantial gains through regionalization of specific services in New Jersey and elsewhere. Examples may be found in purchasing, police, fire protection, recreation, health, waste disposal, schools and other services. The important point is that the economy and the efficiency of each such arrangement is determined at the time upon its own facts. There appears to be insufficient evidence to justify mandating a transfer of any particular service from the municipal to the county level or to the state (with the exception of welfare already noted) nor can it be established that as a general rule the level of competence and capability is necessarily better at the county level than it is at the municipal level. Regionalization should be stimulated, however, through the use of a selective inducement rather than a uniform mandate.

Val-
port
une

The Committee recommends:

1. The State should take over the full cost (and administrative responsibility) of county and municipal welfare functions—resulting in an estimated transfer of \$75.4 million from the property tax support of county and municipal budgets to the State budget, some of which may be recovered by the State from the enactment of pending Federal welfare legislation.

2. The State should assume the full cost of judicial system operations now borne by the county budgets, as well as the salaries of county prosecutors and assistant prosecutors. This will match the fiscal responsibility with the State's existing administrative authority. It will result in a further reduction of the property tax support required for county budgets in the net amount of \$30.0 million as of 1971.

3. The State should assume the full cost of the county boards of taxation.

4. In view of the findings of the Commission on County and Municipal Government, the State should adopt a program of State-financed feasibility studies of regionalization or consolidation of particular functions, where such a study is formally requested by at least one municipal chief executive. For those proposals which are found feasible, the program should also provide a form of financial incentive, such as transitional State payments to offset temporary financial disadvantage to one of the municipal participants, or a subsidy of administrative costs for an initial period of years, as in A2450, in the 1971 Legislature.

5. The proposed County Optional Charter Law should be enacted; and

6. The County and Municipal Government Study Commission should be made a permanent State agency.

Chapter III

State Aids Generally

Recent federal and state reports describe the dimensions and implications of federal and state aid to local governments. (County and Municipal Government Study Commission, *Fourth Report, Beyond Local Resources: Federal/State Aid and Local Fiscal Crisis*, April 1971; ACIR, *State Aid to Local Government*, April 1969). For present purposes, it is helpful to establish at the outset the purposes to be achieved by state aid:

- (1) To provide state support so as to assure the quantity or quality of a locally administered service where there is a state interest in the service;
- (2) To provide non-property tax revenues collected at the state level to relieve or replace the property tax used by local governments, generally;
- (3) To achieve political and sociological values, such as to equalize the disparity in resource-needs ratios between urban centers and suburban areas;

The first purpose suggests the possibility of an option between state aid and a transfer of the function to the state; the second suggests a choice between state aid and the delegation of local non-property taxing power; the third suggests the alternative of state aid and state financing. In any event, it is important at the outset to determine whether one of the goals of state fiscal policy is to establish equality of fiscal resources in relation to needs among the various local governments; i.e., to make it possible to have a substantially uniform tax rate in all municipalities. This question inherently can be considered independently for municipal government and for public schools.

The state budget for Fiscal Year 1972 amounts to \$1,784 million, of which 55% or \$974.7 million is "state aid." Included in the state aid total are various revenue sharing items, and some which could be identified as state assumption of service responsibility rather than state aid. See Table 3-2.

Measures of Need and Fiscal Capacity

State aids are essentially program oriented, but they all have in common the problem of identifying the need and securing the application of the aid to the purposes to be supported. It is important that measures of need not be confused with measures of performance. Thus,

a high crime rate or a high rate of unsolved crimes may indicate poor police performance, or it may be symptomatic of some characteristic of the community which significantly affects the need for police service and which would not be changed substantially by the quality of the service rendered. In such case, to use a measure of performance rather than a measure of need invites rewards in greater aid for poor performance. Thus, the problem in evaluating or designing a state aid system has two aspects:

- (a) How can the assistance program be used to promote efficient and effective government, rather than being merely a subsidy for poor performance?
- (b) How far can and should the aid-giver go in requiring accountability for use of the aid funds, without running the risk of inhibiting local initiative and innovation and stifling local responsibility for the program?

It has long been the practice to measure local fiscal capacity in terms of the equalized valuation of taxable real estate. This has been criticized as possibly distorting the true picture, in that it is assumed that all taxes are paid out of income, and an income measure would therefore appear to be indicated. To the contrary, an analysis made for the Committee indicates that with the exception of some "sports" at the extremes, the relative ranking of municipalities according to equalized valuation taxable per capita does not differ substantially from what it would be when they are ranked according to income per capita.

With these underlying propositions established, the major areas of state aid in New Jersey can be more effectively examined. As shown in Table 3-2 the programs authorized for fiscal year 1972 may be viewed in four categories: general purpose aid, road aid, health and welfare aids, and school aid. Other miscellaneous aids are relatively insignificant in the total state picture.

Health and Welfare Aids

These interrelated services are substantially influenced by national policies and programs. Of the \$316 million in programs designated as "aids", about \$11 million is actually aid for health services; the re-

TABLE 3-2
NEW JERSEY STATE AID PROGRAMS, BUDGETED FISCAL YEAR 1972

	Fiscal Year 1972 (in \$000's)		Fiscal Year 1972 (in \$000's)
General Purposes		Health & Welfare	
Sales Tax Yield	\$ 25,000	Medicaid	\$111,563
5% Income Tax	3,300	OAA	7,800
Senior Citizens	13,000	General Assistance	14,214
Police & Fire Pension (1/3)....	6,195	Disability Asst.	7,690
Community Affairs (incl. \$25 million urban aid)	37,642	Dependent Children	138,056
Subtotal	\$ 85,137	Children's Services	14,923
		County Mental Hosp. Patients—1/2 cost	10,400
		Community Mental Health Services	3,700
		Med. Indig. Children	1,385
		Community Health Service ...	5,362
		Narcotics	1,020
		Subtotal	316,113
Education Aids		Others	
School Aid (Incl. \$9.5 million non-public schools)	\$370,915	Inland Water & Shore Prot. \$	2,496
Teachers P & A	121,955	Mosquitos	525
County Colleges	27,532	Miscellaneous	25,045
Subtotal	523,423	Subtotal	28,066
		GRAND TOTAL	\$974,700
Road Aids			
Three programs	\$ 24,982		

Source: State Budget.

mainder is one form or another of state recognition of its responsibility for poverty related conditions. If the older cities could in fact be relieved of all poverty-related costs, including general assistance, excess police and fire expense, job training and rehabilitation, and special social and educational services, there is reason to believe that their tax rates might fall into line with the more affluent suburbs.

If the state were to assume full administrative and financial responsibility for categorical and general assistance, this would add approximately \$75.4 million to the \$316 million shown in Table 3-2, as already indicated.

An examination of the health aid program under which the \$5,362,000 shown in Table 3-2 is distributed shows it to be an equalization type of formula which is operating reasonably well. It was first established in 1966, and therefore does not present sufficient operating experience for definitive conclusions. There are a few obvious deficiencies in the formula for apportionment; these include the lack of any weighting for poverty population and inadequate equalization as a basis for distribution. These would be corrected by legislation currently under development. The formula as written substantially encourages county units, since they receive in most cases well over 40% of their total health expenditures whereas most of the municipal units received 20% or less of their expenditures in 1969.

The Committee recommends:

That the existing program of State aid for community health services be continued substantially in its present form, after correction of technical deficiencies which have been noted in the formula for aid apportionment.

Road Aids

State aid for local roads and highways is now distributed under three different programs:

County aid program: \$6 million distributed annually on a formula giving equal weight to road mileage, population, and area of each county; \$2 million distributed on a formula giving equal weight to road mileage and population; \$1,155,000 distributed on the basis of \$55,000 to each county equally. There is no matching requirement and the money may be used for any county road purpose upon a project approved by the DOT. (See Table 3-3.)

Municipal aid program: This calls for a total distribution of \$6.6 million. \$4.5 million of this is apportioned on the basis of road mileage and population, weighted equally. The minimum aid to each municipality is the greater of its average annual state aid received during 1936-45 and 38% of its 5-year average annual road expenditures (exclusive of state aid) 1941-45. The remaining \$2.1 million a year, which may be used only for construction and reconstruction, is distributed under the so-called Herrick Act. That guarantees that the municipalities in each county will receive a total of \$100,000, and the prac-

tice is for the money to be distributed upon the recommendation of the state senator. Under the municipal aid programs, the municipality must pay at least 10% of the cost of state-aided projects.

The 1967 Program: Covering parts of county and municipal road networks provides for distribution of a total of \$15 million annually. Under this program the Commissioner of Transportation has discretion to select those projects which best meet statewide needs. He also may determine the order of priority from the various applications submitted by local agencies. There is no formula provided in the law for distribution. No maintenance work may be undertaken with these funds. State participation is limited to 50% in the case of county projects and 75% in the case of municipal projects. (See Table 3-4.)

Unfortunately, as presently constituted, there are many deficiencies in New Jersey's road-aid programs. Most of these are found in the State's two older aid programs, the so-called formula plans. The basic defect in both New Jersey's county and municipal aid programs is that the distribution formulas are either inadequately conceived or so hedged in with "grandfather clause" restrictions that they do not come close to

meeting today's traffic needs. New Jersey's county-aid program, for example, does not properly reflect the higher construction and maintenance costs involved in providing highway service in densely populated urban areas.

New Jersey's municipal-aid program also suffers from a number of serious defects. Some of these stem directly from the fiscal restrictions imposed on the operation of the distribution formula, guaranteeing each municipality a minimum equal to the average amount of state aid received during the period 1936-45 and assuring the municipalities in any one county an overall allocation of at least \$150,000 a year. As a result of these very questionable provisions, a sizable number of municipalities in New Jersey received more state highway aid than they would otherwise be allotted (in many cases 3 or 4 times their basic "formula" apportionment sum). More often than not, these are the smaller, more rural subdivisions in the state, as may be seen from the figures showing the number of such favored units in each county on page 16.

TABLE 3-3
BREAKDOWN OF FUNDS AND ALLOCATION FACTORS INVOLVED IN
DISTRIBUTION OF STATE HIGHWAY AID REVENUE TO
THE COUNTIES IN NEW JERSEY

County	1969 County Road Mileage	Percentage County Road Mileage of Total Local (Co. & Mun.) Mileage	Percentage County Mileage of Total County Mileage in State	Percentage 1960 County Population of Total Population in State	Percentage County Area of Total Area in State	1969* Percentage State Highway Aid Funds of Total Funds Distributed
Atlantic	367.1	(21.9%)	5.43%	2.65%	7.44%	4.87%
Bergen	449.3	(17.6%)	6.65%	12.86%	3.00%	7.66%
Burlington	507.0	(21.9%)	7.50%	3.70%	10.09%	6.47%
Camden	394.3	(22.7%)	5.84%	6.46%	2.75%	5.22%
Cape May	191.0	(25.7%)	2.83%	0.80%	5.54%	3.00%
Cumberland	536.4	(45.8%)	7.94%	1.76%	8.16%	5.55%
Essex	210.8	(14.2%)	3.12%	15.22%	1.58%	6.95%
Gloucester	404.0	(36.5%)	5.98%	2.22%	4.14%	4.18%
Hudson	119.1	(18.5%)	1.76%	10.07%	0.74%	4.62%
Hunterdon	265.1	(26.7%)	3.92%	0.89%	5.35%	3.35%
Mercer	171.1	(16.9%)	2.53%	4.39%	2.78%	3.47%
Middlesex	315.3	(17.5%)	4.67%	7.15%	3.95%	5.32%
Monmouth	380.8	(15.7%)	5.64%	5.51%	6.56%	5.68%
Morris	295.9	(15.2%)	4.38%	4.31%	5.86%	4.72%
Ocean	629.8	(27.7%)	9.32%	1.78%	9.15%	6.23%
Passaic	235.6	(20.8%)	3.49%	6.70%	2.42%	4.46%
Salem	354.0	(45.2%)	5.24%	0.97%	4.55%	3.63%
Somerset	231.8	(20.3%)	3.43%	2.37%	3.71%	3.31%
Sussex	289.0	(25.7%)	4.28%	0.81%	6.52%	3.69%
Union	156.3	(12.2%)	2.31%	8.31%	1.28%	4.35%
Warren	253.4	(28.2%)	3.75%	1.04%	4.45%	3.14%
TOTALS	6,757.0	(22.3%)	100.00%	100.00%	100.00%	100.00%

*Based on differential weighting applied to above factors, plus the equal apportionment of \$1,155,000 to the counties.

TABLE 3-4
PERCENTAGE DISTRIBUTION OF COUNTY AND MUNICIPAL
ROAD MILEAGE INCORPORATED IN RECENTLY (1967)
SPECIALY-CONSTITUTED STATE HIGHWAY AID PROGRAM

County	Proportion of County Road Mileage to Total Local (Co. & Mun.) Mileage	Percentage Special State Aid Road System County Mileage Constitutes of Total County Road Mileage	Percentage Special State Aid Road System Mun. Mileage Constitutes of Total Municipal Road Mileage	Percentage Special State Aid Road System Mileage Constitutes of Total Local Road Mileage
Atlantic	21.9%	71.7%	5.0%	19.6%
Bergen	17.6%	87.7%	4.9%	19.5%
Burlington	21.9%	65.0%	4.2%	17.6%
Camden	22.7%	55.4%	2.3%	14.3%
Cape May	25.7%	59.1%	8.9%	21.8%
Cumberland	45.8%	41.7%	7.6%	23.2%
Essex	14.2%	94.6%	8.2%	20.5%
Gloucester	36.5%	58.3%	4.9%	24.5%
Hudson	18.5%	42.3%	4.7%	11.6%
Hunterdon	26.7%	73.2%	5.1%	23.3%
Mercer	16.9%	84.8%	7.0%	20.1%
Middlesex	17.5%	76.4%	6.4%	17.9%
Monmouth	15.7%	80.2%	9.4%	20.5%
Morris	15.2%	74.7%	2.7%	13.6%
Ocean	27.7%	41.2%	0.5%	11.8%
Passaic	20.8%	81.2%	6.5%	22.0%
Salem	45.2%	51.5%	8.9%	30.6%
Somerset	20.3%	78.2%	5.2%	20.1%
Sussex	25.7%	46.7%	2.5%	13.8%
Union	12.2%	91.3%	5.5%	15.9%
Warren	28.2%	56.3%	3.9%	19.7%
	22.3%	64.7%	5.2%	18.5%

Number of municipalities receiving more state highway aid than allotted by basic unmodified formula, out of the total number of municipalities in each county

Atlantic	15 of 23	Middlesex	6 of 25
Bergen	3 of 70	Monmouth	13 of 53
Burlington	13 of 40	Morris	11 of 38
Camden	8 of 35	Ocean	21 of 34
Cape May	16 of 16	Passaic	10 of 16
Cumberland	12 of 14	Salem	15 of 15
Essex	5 of 22	Somerset	19 of 21
Gloucester	22 of 24	Sussex	21 of 24
Hudson	6 of 12	Union	6 of 21
Hunterdon	26 of 26	Warren	22 of 23
Mercer	10 of 13		

Thanks in considerable part to these restrictions, most of New Jersey's larger and more heavily populated municipalities receive only a tiny proportion (roughly 3-5%) of their overall highway funds from state-aid revenue, whereas many of the smaller and more sparsely settled units in the state get anywhere from 20 to 40 percent of their road money from such sources (see Column (8) of Table 3-5 for a selective analysis of municipal state-aid receipts as a proportion of highway expenditures in recent years).

Therefore, the best course of action would be to rely on some clear and readily ascertainable criteria which, properly combined, fairly closely approximate the local units' actual road costs. The most dependable measures would thus appear to be road mileage and either population or motor vehicle registrations, if the latter were available for all local units.⁹ The question is what weight should be applied to these factors? A number of state highway officials believe that population and road mileage should be given equal weight in the

⁹Since some lanes on certain county and municipal routes are used strictly for parking during part of the day and for driving purposes at other times, it would be best not to use road width or the number of lanes as the basic highway mileage factors. Theoretically, there is little to choose between population and motor vehicle registrations, except that firm population figures are now collected only once every ten years. However, since neither the New Jersey Division of Motor Vehicles nor any other public or private agency tabulates motor vehicle registration totals for all the municipalities in the state (though several non-governmental organizations have county totals available), it would probably be advisable to use population as the basic state-aid distribution factor. If reliable annual population estimates can be compiled by state authorities, it might, in fact, be best to use such figures for state-aid allocation purposes.

state-aid distribution formula. However, it would appear that this does not truly compensate for the higher (per-mile) costs involved in building and maintaining urban arteries, which generally run 3 or 4 times those of rural areas (see Table 3-5 in this regard). To cover this differential, a well-conceived state-aid formula should probably give a two-thirds weight to population and a one-third weight to road mileage. Such a formula, applied to both the old county and municipal aid plans in New Jersey would go far toward eliminating the various inequities found in the state's "formula aid" programs.¹⁰ As a look at Table 3-6 shows, a rather sizable number of states have already adopted such a plan.

The State's third highway aid program, and its most recently established, totaling \$15 million (per annum), is allocated on the basis of need, as determined by the Commissioner of Transportation. This program has the one important merit that these funds must be expended on a specially designated network of major arterial routes.

The distribution of this revenue is described each year in a mimeographed tabulation compiled by the State Department of Transportation, listing the number of applications received, the number of allotments approved (with the amounts of money involved) and the general location of the work. If there is any suggestion to be made at this time as to possible improvements in this program, it is that more information be provided State elective officials as to traffic, safety and roadway conditions of the approved projects, as well as those which were rejected.

Finally it should perhaps be pointed out that, compared with the vast majority of states, New Jersey has a rather small state-aid program. Most other states either give substantially more money to the local highway units or, employing what some would argue was another form of state aid, have incorporated large amounts of local roads into the state highway system (see Table 3-7 in this regard). New Jersey has done neither. While it is obvious that many states have given much more state aid to the local units than is really warranted (by traffic or other conditions) it would appear that New Jersey's program is somewhat underfunded.

This description of the present programs and their possible deficiencies suggests the issues:

- (1) Should some formula aid system be retained, or should all of the money be distributed under the 1967 program, with discretion in the Commissioner safeguarded by requirements of periodic reporting of his methods and decisions?
- (2) New Jersey being the most urbanized state in the nation, should its highway aid program give greater emphasis to the needs of urban areas?
- (3) Should aid be limited to construction and reconstruction projects, or should maintenance be included?

¹⁰Counties and municipalities with inadequate fiscal resources could be provided for through either a specially designated general block grant program or the establishment of a matching requirement for state highway aid, which could be set for most units at whatever point the legislature deems appropriate, but graduated in such a way as to reduce the burden placed on the poorer subdivisions.

TABLE 3-5
"BIG SIX" MUNICIPALITIES' HIGHWAY EXPENDITURES AND STATE-AID INCOME

Miles Municipal Highway (1)	1968 Mun. Population (interpolated) (2)	1968 Pop. Density (people/sq. mile) (3)	No. of People per Mile of Mun. Highway (4)	1967-69 Average Annual Highway Maint. & Repair Expenditures per Mile (5)	1967-69 Average Annual Highway Construction Expenditures per Mile (6)	1967-69 Total Highway Expenditures per Mile (7)	Percent Total Highway Expenditures derived from State Aid (8)	Tax Rate Equivalent per 100 Miles Municipal Highway (9)	Assessed Eq'lz'd
Camden173	105,473	12,140	610	\$ 5,880	\$ 400	\$ 6,280	4.85%	.41	.20
Elizabeth ...110	111,651	9,575	1,013	13,045	1,855	14,900	2.70	.53	.24
Jersey City 219	263,656	19,540	1,205	12,670	2,896	15,566	3.18	.19	.18
Newark335	386,977	16,050	1,155	10,360	2,649	13,009	3.66	.10	.08
Paterson ...177	144,561	17,430	818	5,312	1,225	6,537	5.34	.13	.11
Trenton141	106,543	14,200	754	7,560	1,746	9,306	3.72	.51	.26

TABLE 3-6
UNITED STATES
STATE HIGHWAY AID ALLOCATION FACTORS (1969)

	Counties	Municipalities
Alabama	About 55% population and 45% equally	Population
Alaska	—	—
Arizona	Motor fuel sales	Population
Arkansas	17.5% total population; 13.5% rural population; 17.5% motor vehicle registrations; 31% area; and 20.5% equally	Population
California	Well over 75% allocated on basis of motor vehicle registrations, rest on basis of mileage and specified statutory amounts	To counties on basis of motor vehicle registrations, then allocated to cities on basis of population
Colorado	20% motor vehicle registrations and 80% adjusted road mileage	80% motor vehicle registrations and 20% highway mileage
Connecticut	(towns only) \$995/mile of unimproved highways and \$1,400/mile of improved highways for each 23 miles in each town; remainder distributed to towns on basis of population	—
Delaware	—	60% street mileage and 40% population
Florida	1/3 area, 1/3 population, and 1/3 on basis of contributions each county made to state roads prior to July, 1931	—
Georgia	About 48% mileage and 52% on basis of amounts specified by statute	Population
Hawaii	—	—
Idaho	45% motor vehicle registrations, 45% road mileage, and 10% equally	Population
Illinois	Motor vehicle registrations (Cook County limited to 48% of state total)	Population*
Indiana	30% motor vehicle registrations, 65% road mileage, and 5% equally	Population
Iowa	60% on basis of county's portion of state's overall 20-year highway needs; 40% area	Population
Kansas	50% motor vehicle registrations and 50% of average daily traffic (excluding that on the Interstate Highway System)	Population
Kentucky	2/5 area, 1/5 rural population, 1/5 rural mileage, and 1/5 equally	—
Louisiana	Motor fuel sales	Motor fuel sales—New Orleans only (as part of regular parish aid program)
Maine	(town only) about 26% on basis of assessed valuations of towns; 74% on basis of miles of unimproved roads in each town	—
Maryland	50% road mileage and 50% motor vehicle registrations	20% to Baltimore; other municipalities, 1/2 mileage and 1/2 motor vehicle registrations
Massachusetts	(towns only) about 55% mileage, 30% population, and 15% area	—
Michigan	County primary system—75% motor vehicle registrations, 10% road mileage, 15% equally County local roads—65% road mileage and 35% non-municipal population	Major streets—60% population, 40% equivalent major street mileage Local streets—60% population, 40% local street mileage
Minnesota	50% county construction and maintenance needs, 30% highway mileage, 10% motor vehicle registrations; and 10% equally	50% population and 50% municipal street needs
Mississippi	About 33% area, 33% population, 29% equally, and 4% motor vehicle registrations	Population (with fiscal ceiling)
Missouri	50% road mileage and 50% rural land valuation	Population
Montana	Specified statutory amounts	Specified statutory amounts
Nebraska	25% motor vehicle registrations; 25% rural mileage; 20% rural population; 10% total population; 10% linear feet of bridges; and 10% value of farm products sold	80% population and 20% street mileage
Nevada	25% population; 25% traffic on non-Federal Aid Primary roads; 25% mileage; 25% area	County-aid funds allocated on basis of assessed valuation of municipalities
New Hampshire	(towns only) mileage coupled with graduated application of assessed valuation of property in town	—
New Jersey	(See text of memorandum)	—
New Mexico	Motor fuel sales	Motor fuel sales
New York	Highway mileage and percentage of registration fees retained by counties	Proportion of registration fees allocated to municipalities, except New York City which receives 10% of the state's motor fuel sales tax ^b
North Carolina	—	50% street mileage and 50% population
North Dakota	Motor vehicle registrations	Population
Ohio	Equally to counties	Motor vehicle registrations ^c
Oklahoma	Roughly 1/3 area, 1/3 mileage, 1/6 total population, and 1/6 rural population	Population
Oregon	Motor vehicle registrations	Population
Pennsylvania	Apportioned according to amount received by counties in years 1929-31	50% population and 50% mileage ^d
Rhode Island	(towns only) \$1,000 per mile of "unconstructed" state highways (limited to 10 miles)	—
South Carolina	1/2 motor vehicle registrations, 1/6 population, 1/6 road mileage, and 1/6 area	—
South Dakota	1/3 assessed valuation, 1/3 motor vehicle registrations, and 1/3 rural and star route mileage	—
Tennessee	25% population, 25% area, and 50% equally	Population
Texas	40% rural population, 40% mileage (as of 1939), and 20% area	—
Utah	45% population, 45% mileage, and 10% area	45% population, 45% mileage, and 10% area
Vermont	(towns only) mileage	—
Virginia	—	1/2 mileage (graduated according to its width and function) and 1/2 at discretion of State Highway Commission
Washington	30% motor vehicle registrations, 30% "money needs" factor, 30% highway cost factor, and 10% equally	Population
West Virginia	—	—
Wisconsin	Less than 40% registrations and over 60% mileage	Motor vehicle registrations and mileage graduated according to population
Wyoming	About 38% rural population, 38% area, and 24% assessed valuation of local property	Population

* Illinois local road districts allocated funds on a road mileage basis.

^b New York towns and villages allotted funds on a road mileage basis.

^c Ohio towns allocated funds on an equal basis.

^d Pennsylvania towns, boroughs, and townships allocated funds on a 50% road mileage and 50% population basis.

TABLE 3-7

STATE-BY-STATE BREAKDOWN OF DISTRIBUTION OF STATE HIGHWAY AID FUNDS TO THE LOCAL UNITS AND OTHER PERTINENT (TRAFFIC AND MILEAGE) DATA

	1969* Percentage of State Highway-User Funds Allocated for Local Units (Counties and other Subdivisions)	1969 Percentage of Non-Federal Mileage on State Highway System	1969 Proportion of Overall Traffic on Local Road System	1969* Percentage of State Highway Aid Funds Distributed to Counties and Townships	1969* Percentage of State Highway Aid Funds to Municipalities (other than townships)
Alabama	47.9%	26.5%	31.3%	73.3%	26.7%
Alaska	2.9	53.1	43.4	99.1	0.9
Arizona	27.7	19.1	49.6	56.0	44.0
Arkansas	26.0	18.7	23.7	50.0	50.0
California	30.8	11.3	48.8	57.7	42.3
Colorado	33.9	10.7	35.1	71.4	28.6
Connecticut	11.9	20.0	35.5	35.0	65.0
Delaware	7.2	90.3	9.7	(86.1) ^b	(13.9) ^b
Florida	5.7	21.7	32.0	99.9	0.1
Georgia	37.1	17.9	36.2	95.5	4.5
Hawaii	41.6	28.0	40.2	100.0	—
Idaho	29.2	14.7	36.3	85.0	15.0
Illinois	41.4	12.8	38.3	58.8	41.2
Indiana	44.7	12.4	32.3	64.8	35.2
Iowa	47.2	9.1	40.0	73.8	26.2
Kansas	22.9	7.8	43.5	61.1	38.9
Kentucky	13.3	35.9	18.5	100.0	—
Louisiana	15.7	30.3	21.0	76.5	23.5
Maine	6.7	54.2	14.0	73.2	26.8
Maryland	35.9	19.3	33.2	46.7	53.3
Massachusetts	7.9	9.6	42.5	97.5(?) ^c	2.5(?) ^c
Michigan	51.0	8.1	51.2	65.6	36.4
Minnesota	37.4	9.6	40.5	76.0	24.0
Mississippi	36.3	16.1	31.5	95.9	4.1
Missouri	12.5	27.9	31.8	24.9	75.1
Montana	20.7	17.8	30.3	65.8	34.2
Nebraska	44.6	9.6	38.9	73.7	26.3
Nevada	23.3	13.1	33.2	78.3	21.7
New Hampshire	4.8	29.4	16.3	85.4	14.6
New Jersey	6.3	6.4	55.4	67.3	32.7
New Mexico	13.1	20.1	17.5	61.1	38.9
New York	23.6	13.9	40.7	57.9	42.1
North Carolina	4.6	88.1	9.8	(84.8) ^b	(15.2) ^b
North Dakota	35.0	6.4	43.9	73.7	26.3
Ohio	39.6	17.4	41.5	69.5	30.5
Oklahoma	33.7	11.1	36.1	87.2	12.8
Oregon	32.8	15.0	38.8	62.9	37.1
Pennsylvania	15.8	38.6	27.6	64.3	35.7
Rhode Island	1.2	19.3	26.9	20.3	79.7
South Carolina	11.1	59.6	7.3	100.0	—
South Dakota	23.8	10.2	33.5	91.2	8.8
Tennessee	34.9	13.3	33.9	70.0	30.0
Texas	7.0	27.5	26.3	100.0	—
Utah	9.8	17.5	22.7	59.9	40.1
Vermont	22.1	17.6	23.0	92.2	7.8
Virginia	7.4	88.1	31.3	(83.1) ^b	(16.9) ^b
Washington	30.0	11.4	50.2	60.7	39.3
West Virginia	0	90.8	(27.7) ^c	(100.0) ^b	(—) ^b
Wisconsin	35.2	11.7	42.5	62.6	37.4
Wyoming	25.2	20.9	24.2	80.3	19.7
United States	25.6	21.3	36.4	66.1	33.9

* Includes local highway work done directly by state department of highways (or transportation) as well as grant-in-aid funds, although the latter represents all or most of the total expenditures in the vast majority of states.

^b A percentage computed on basis of state highway department expenditures on state rural secondary system (the equivalent in these four states of a grant-in-aid program).

^c This percentage appears to be an atypical and erroneous figure.

(4) Should the system classify roads according to their function and then relate the aid program to each function?

(5) Should comparative local resources be considered?

(6) Should the total amount of the aid program be increased so that it would compare more favorably with the programs of other states?

Beyond these issues, the construction, operation and maintenance of roads and highways on a municipal, or even on a county, level of jurisdiction raises questions of economy and efficiency. These questions are in two categories: the matter of disorganized decision-making where a single road carries traffic through various municipalities; and the matter of unit cost in men, materials and equipment on jobs where economies of scale can be demonstrated. The advice and assistance of the Commissioner of Transportation on these matters could prove very helpful to local governments which are interested in regionalization.

In dealing with State aid for roads, the Committee has naturally focused on fiscal questions of economy and efficiency. In so doing, the Committee does not intend to minimize the importance of insuring that roads be planned so as to take proper account of their total impact on the community, including the environment—as opposed to considering only the need to accommodate a given volume of traffic at the lowest cost. The Committee believes strongly that full account must be taken of the community impact of roads, but does not include specific recommendations to implement this belief since they are beyond the scope of the Committee's mandate.

The Committee recommends:

1. The three present State road aid programs—presently totaling \$30.8 million—should be consolidated. One-half of this aid program should be administered and distributed under the 1967 program authorization. The other half shall be made available in the amount of 60% for counties and 40% for municipalities, to be allocated upon a population-road mileage formula giving twice the weight to population. The Commissioner shall publish and justify his allocations annually.

The DOT shall require all aid funds to be spent on projects which are in accord with a road master plan, with due consideration to environmental and other non-transportation factors.

2. In order to increase the cost efficiency of highway construction and maintenance, the Legislature should consider increasing the scope of the state highway system and reducing the local systems, in areas where the lack of a secondary road system is significant.

3. The question of economy and efficiency and community impact in county and municipal organization for road construction, operation and maintenance should be resolved on a case by case approach under the Committee's recommendation relating to regionalization of services.

The DOT shall also be authorized to prepare and publish standards of design, construction, maintenance and costs, for the information of county and municipal officials and the public generally.

Chapter IV

A Proposed Block Grant System

General Purpose Grants. As shown in Table 3-2, \$50 million is distributed to the municipalities annually in what might be called general purpose State aid, consisting of \$25 million from the sales tax, distributed on a per-capita basis, and \$25 million in urban aid distributed according to a formula. In addition to these tax distributions, there is State revenue sharing in State collection and distribution to local governments of the financial business tax, a railroad property tax replacement, and a "package" of four tax sources as a replacement of the former business personal property tax yield, and the apportionment for local collection of three other taxes; all of which aggregated \$301.4 million as of 1971 (See Table 3-8).

State revenue sharing with local government, particularly the gross receipts and franchise taxes, is important, but is distorted by a piecemeal policy development. The questions remain, should these revenues continue to be distributed, and, if so, how?

Urban Aids. Criticisms directed at the Urban Aid program during its first two years began to have an impact in 1971. Chapter 64 of the Laws of 1971 made substantial changes in the approach. Instead of limiting the program to the six cities over 100,000 in population, any community over 15,000 may now receive State funds provided that it also meets the following qualifications:

(a) there must be at least 350 children from ages 5 through 17 enrolled in the Aid to Dependent Children program (ADC),

(b) there must be at least one publicly-financed housing unit in the community,

(c) the municipality's tax burden, as measured by the equalized general tax rate (including county and school tax rates) must exceed the state average equalized tax rate, and

(d) the municipality's tax resources, as measured by the equalized valuation per capita, must be less than the state average equalized valuation per capita.

Once the municipalities of the state which meet these criteria have been determined, a sum of \$24 million is divided among them according to a formula which places 60 per cent of its weight on what might be termed a "need" factor—the number of ADC children in a given community vs. the number in all qualifying

communities. The remaining 40 per cent of the weight of the formula is placed on a combination of population, housing, tax burden, and tax resource factors. The larger the population, the higher the general tax rate, the lower the level of taxable property per capita, and the higher the proportion of residential and apartment property assessed valuations—then the higher the state aid received.

In contrast with earlier years, no detailed expenditure plans must be submitted before receiving the grant, although a report on the utilization of the aid must be filed by November 15, with a summary report being made to the Governor by the Director of the Division of Local Finance by the end of the year. However, no restrictions are placed by the original piece of legislation on the use of the Urban Aid funds locally. In this sense, the current program is much more clearly a block grant program than its predecessors.

The actual distribution of funds, which were made in a single payment on October 1, 1971, is:

Newark	\$ 7,435,889
Jersey City	3,861,861
Camden	2,230,650
Trenton	1,925,785
Paterson	1,768,299
East Orange	934,376
Elizabeth	890,336
Hoboken	711,104
Union City	662,999
Atlantic City	610,291
Passaic	403,005
Orange	379,313
Plainfield	304,559
New Brunswick	290,771
Long Branch	275,965
Irvington	256,802
Vineland	254,580
Bridgeton	242,283
Perth Amboy	240,099
Asbury Park	227,124
Lakewood	175,686
Neptune Township	158,806
Bayonne	118,433
Millville	106,842
	<hr/>
	\$24,465,858

TABLE 3-8
State of New Jersey
1971 State Tax Collections and Tax Apportionments for Distribution to Municipalities, by County

COUNTIES	COLLECTIONS FOR DISTRIBUTION LOCALLY				APPORTIONED FOR LOCAL COLLECTIONS			Total
	Sales Tax (P.L. 1968, c.302)	Financial Business Tax	Personal ¹ Property Tax Replacement	Railroad Replacement State-Aid	Public Utilities		Insurance Tax	
					Gross Receipts	Franchise		
1 Atlantic	\$663,478	\$22,167	\$1,576,747	\$26,601	\$2,578,671	\$1,987,116	\$6,128	\$6,860,808
2 Bergen	3,215,951	143,421	9,736,400	42,762	8,831,167	8,569,546	9,221	30,548,469
3 Burlington	925,846	7,068	2,456,663		3,936,345	2,826,519		10,152,441
4 Camden	1,616,774	91,504	5,046,886	135,607	2,727,811	4,008,823	37,133	13,664,538
5 Cape May	189,773	2,185	673,750	1,171	2,117,097	958,287		3,942,263
6 Cumberland	440,655	15,648	1,577,411	9,013	808,678	949,880		3,801,285
7 Essex	3,808,751	201,186	20,658,590	1,392,005	6,080,377	8,016,121	5,016,070	45,173,100
8 Gloucester	556,088	9,476	1,320,671	2,182	1,544,671	1,488,196		4,921,284
9 Hudson	2,518,701	57,622	14,266,006	7,801,145	14,123,099	3,865,013	5,720	42,637,306
10 Hunterdon	223,140	1,325	1,001,157		1,827,926	532,156	3,906	3,589,610
11 Mercer	1,098,616	40,547	5,330,643	176,359	5,173,345	2,975,883	194,626	14,990,019
12 Middlesex	1,789,246	58,356	9,654,790	333,121	10,100,848	5,427,163		27,363,524
13 Monmouth	1,379,088	30,099	2,830,683	21,183	4,097,130	4,187,004	13,456	12,558,643
14 Morris	1,078,936	18,638	3,994,338	36,796	3,143,246	2,927,421	82,450	11,281,825
15 Ocean	446,392	5,319	1,019,759	10,538	3,476,066	2,572,803		7,530,877
16 Passaic	1,676,915	45,237	7,955,870	45,953	3,230,393	3,801,922	240	16,756,530
17 Salem	242,127	3,199	2,457,510		1,834,768	560,922		5,098,526
18 Somerset	593,505	19,721	3,432,770	23,560	2,189,518	2,314,261		8,573,335
19 Sussex	203,130	1,289	742,592		641,786	519,695	65,400	2,173,892
20 Union	2,079,576	87,997	9,993,836	337,460	7,873,364	5,320,947	1,967	25,695,147
21 Warren	253,309	1,401	1,108,116		2,161,937	546,250		4,071,013
Total	\$25,000,000	\$863,407	\$106,835,188	\$10,395,456	\$88,498,244	\$64,355,927	\$5,436,318	\$301,384,535

Difference in totals due to rounding.

Source: State of New Jersey, Division of Taxation

¹ State collections as follows:

a) Tax on half of original cost of tangible personal property used in business at 1.3% annually	\$50,978,295
b) Retail gross receipts tax	4,574,104
c) Unincorporated business tax	17,098,182
d) 1¼% of corporate net income under the corporation business tax	33,110,245
	105,760,826

Some factors in the formula can be faulted. One of these is the attempt made in every Urban Aid formula thus far to balance in some way a group of factors presumably measuring need against another group of factors measuring tax burden or resources. During the first two years, need was expressed through crime rates, while tax burden levels were indicated by tax rates; in 1971 the crime rate measurement was replaced by a welfare yardstick. In each case, an arbitrary weight was applied to each major group of factors—at first on a 70% burden—30% need basis, later on a 60% need—40% burden basis. No rationale has been found for either, and it is difficult to avoid the conclusion that they were chosen to produce a desired set of results while fitting within the limitations of a pre-determined budget allocation.

When the factors are examined in more detail they appear to include some anomalies. Why should need be measured by the number of ADC children between 5 and 17 years of age? And why should 350 such children be a significant number above which a municipality qualifies for aid and below which, regardless of other measures of need, it receives nothing? The need

is for *municipal* revenue dollars, and the more poor children who qualify and are accepted on the ADC roles, financed by county, state and federal funds, the fewer families who must be provided for in any way with municipal dollars. Furthermore, even if some other welfare measure were selected, why should public welfare indicators be a measure of *municipal* need at all? Do welfare families of one sort or another uniquely generate a special need for police protection, for fire protection, for garbage and trash removal, for street sweeping, for recreation, for health services, for pothole repair? It may be that they do, but no measurable relationship has been demonstrated. The conclusion is that the number of ADC children in a community has been utilized in the formula as a measure of need because someone already counts and reports such children for other purposes (federal school aid), so the administrative chore is reduced.¹¹

¹¹ The ADC count may not always be the "clean" statistic it sometimes appears to be. There are persistent reports of county welfare boards which report ADC children by zip code, rather than municipal residence, a factor rather distressing to fringe area and rural school districts which thus may lose some eligibility for federal school aid.

Another criticism may be directed toward the use of *general* tax rates, based on municipal, county, school district, and special district costs, in measuring tax burden, when the aid program is directed toward *municipal* government alone. Here, there is some rationale in the idea of "overburden" where it may be argued that a municipality must receive extra consideration when its county government, school district, or other levels of government supported by the property tax constitute strong competitors for property tax dollars. This approach makes sense if a single state aid program is being developed for one level of government, with no hope for comparable programs to aid the other governmental units which compete for the property tax. However, if a comprehensive approach is possible, then the idea of overburden might well be avoided, with the aid program for schools being tied to school needs alone, the aid program for municipalities being tied to municipal needs alone.

A related observation is that the use of tax *rates* in itself may not be desirable as a measure of the need for funds, since the more prolific the level of spending, the higher the level of state aid.

In the 1971 Urban Aid formula, a community must contain at least one unit of publicly financed housing to

qualify, and the assessed valuation of residential and apartment property in contrast to other types of property influences positively the amount of aid received. There is no doubt that New Jersey faces a housing shortage, and that steps must be taken to change this situation, but it is very questionable whether this or any other specific program goal of the state government should be singled out and made a condition for municipal block grant aid. A better principle might be that specific program objectives should be sought through specific aid programs, while the basic municipal block grant program should be based upon a broad evaluation of municipal needs and resources.

An Equalization Block Grant

Drawing upon the observed strengths and weaknesses of the current Urban Aid program and its predecessors, it is possible to suggest a simple plan which, hopefully, will provide adequately for assistance to New Jersey municipal governments. The basic premise upon which this proposal is built is that a municipal block grant program should attempt to provide *all* municipalities with a minimum level of resources which can be allocated among functions and services as the people of a community and their elected representatives shall deter-

TABLE 3-9
DEMONSTRATION OF PROPOSED MUNICIPAL AID FORMULA

1970 Total State Population	7,168,164	
1970 Total State Equalized Valuation	\$55,299,202,607	
1970 Average State-wide Equalized Valuation Per Capita	$\frac{\$55,299,202,607}{7,168,164} = \$7,715$	
	<u>Newark</u>	<u>Commercial Township</u>
1970 Municipal Population (Pm)	382,417	3,667
1970 Municipal Equalized Valuation (Vm)	\$1,546,489,712	\$11,044,789
1970 Local Municipal Purposes Taxes Levied ..	\$43,417,480	\$30,166
1970 Urban Aid Received (1/2 1969 Act; 1/2 1970 Act)	\$ 4,964,103	—
1971 Basic Municipal Aid Grant	$\left(\frac{PmV_{pcs} - V_m}{PmV_{pcs}}\right) (T_m)$	$\left(\frac{PmV_{pcs} - V_m}{PmV_{pcs}}\right) (T_m)$
	$\frac{(382,417) (\$7,715) - \$1,546,489,712}{(382,417) (\$7,715)}$	$\frac{(3,667) (\$7,715) - \$11,044,789}{(3,667) (\$7,715)}$
	X	X
	(\$43,417,480 + \$4,964,103)	(\$30,166)
	=	=
1971 Maximum Aid Permitted	\$23,019,572	\$18,389
	$\frac{1}{2} (\$43,417,480 + \$4,964,103) =$	$\frac{1}{2} (\$30,166) =$
1971 Adjusted Municipal Aid Grant	\$24,190,792	\$15,083
	\$23,019,572	\$15,083

TABLE 3-10
STATE OF NEW JERSEY
IMPACT OF PROPOSED MUNICIPAL AID PROGRAM

County	Total Number of Municipalities	Basic Formula		Basic Formula With: 50%-of-Tax-Levy Ceiling	
		Number of Recipient Municipalities	Estimated 1971 Cost	Number of Municipalities Affected	Estimated 1971 Cost
Atlantic	23	15	\$ 2,879,549	2	\$ 2,866,195
Bergen	70	7	743,877	0	743,877
Burlington	40	26	1,701,480	3	1,644,575
Camden	37	32	9,032,664	7	8,008,164
Cape May	16	3	46,159	1	42,518
Cumberland	14	11	1,302,096	4	1,283,251
Essex	22	7	30,393,307	0	30,393,307
Gloucester	24	15	1,284,762	3	1,265,494
Hudson	12	8	26,488,961	3	25,406,212
Hunterdon	26	8	115,130	0	115,130
Mercer	13	6	7,329,047	1	6,397,535
Middlesex	25	11	3,253,197	0	3,253,197
Monmouth	53	25	2,911,023	1	2,896,882
Morris	39	9	196,231	1	196,031
Ocean	33	10	855,008	1	843,276
Passaic	16	6	7,912,856	0	7,912,856
Salem	15	11	371,683	3	334,104
Somerset	21	7	390,933	0	390,933
Sussex	24	5	167,718	0	167,718
Union	21	7	4,089,729	1	4,063,062
Warren	23	7	505,323	0	505,323
Total	567	236	101,970,733	31	98,729,640

mine. If a community then desires deluxe services, they may charge themselves a deluxe tax rate to achieve them.

Upon this basic guarantee of resources could be erected a superstructure of specific aid programs intended to achieve stated state goals, such as a particular level of housing, of health services, of police protection, of street maintenance, etc. The basic program would have no strings attached except those necessary to insure the integrity of its administration. The superstructure programs should have numerous strings attached to measure results through performance standards and insure that progress toward state goals is, indeed, being made.

Specifically, the Municipal Aid program is proposed initially to consist of the amount of money for each municipality which would insure that there would be a direct and constant relationship between *the local municipal purposes tax rate* in that community and *the amount of tax + aid dollars available for expenditure* in that community. Expressed as a formula, this approach would be as follows:

$$\text{Municipal Aid Grant} = \left(\frac{P_m V_{pcs} - V_m}{P_m V_{pcs}} \right) (T_m)$$

Where: P_m = the population of the municipality according to the census in 1970, or in future years, according to the latest estimates as of the previous July 1, as made by the Office of Business Economics in the Department of Labor and Industry.

V_{pcs} = the average state-wide equalized valuation per capita, found by dividing the total state equalized valuation by the population of the state.

V_m = the equalized valuation of the municipality, as reported by the director of the Division of Taxation on October 1 of the previous year, as corrected upon appeal.

T_m = the local municipal purposes tax levy for the previous year, plus the Urban Aid or Municipal Aid received in that year.¹²

In effect, the state government would provide from its own resources a sum of money sufficient to guarantee to each municipality a property tax base equal to the state-wide average property tax base per capita, but no Municipal Aid grant should be per-

¹²A modifying factor should be added to taper off the effect of termination of existing special aids or special taxing powers of any municipality which are terminated under the recommendations.

mitted to exceed one-half of the sum of the previous year's local municipal purposes tax levy and the Urban Aid or Municipal Aid received in that year.

Demonstration of the Proposed Formula

For example, Table 3-9 shows the application of the proposed Municipal Aid formula to two municipalities, the City of Newark and the Township of Commercial in Cumberland County. In each case, the municipality appears entitled to a grant. In the case of Newark, the 1971 grant (based on 1970 data) would be \$23,019,572, compared with an actual grant made to Newark under Chapter 64 of the Laws of 1971 of \$7,435,889. Commercial Township appears entitled to a grant of \$18,389 according to the formula. However, in 1970 Commercial levied only \$30,166 in local

municipal purposes taxes; its 1971 Municipal Aid grant thus would be reduced to one-half of that amount, or \$15,083.

Impact of the Proposed Program

A full listing of the municipalities of the state and the amounts to which they would be entitled in 1971 under the proposed revised Municipal Aid program is shown in Appendix Table 3A-1 (column 2). If only the basic formula were used, 236 of the state's 567 municipalities would qualify for Municipal Aid grants totaling \$101,970,733. The remaining 341 municipalities would receive nothing, since their own property tax resources are high enough to preclude a grant under the suggested revised formula. However, if the proposed limitation of 50% of the previous year's local purposes tax levy plus Urban Aid, is applied, 31 of

TABLE 3-11
State of New Jersey
COMPARISON OF ACTUAL 1971 URBAN AID GRANTS TO 24 MUNICIPALITIES AND GRANTS UNDER PROPOSED REVISED MUNICIPAL AID FORMULA

Municipality	1971 Urban Aid Grant	Proposed Revised Municipal Aid Formula
Newark	\$ 7,435,889 ¹	\$23,019,572
Jersey City	3,861,861	17,039,222*
Camden	2,230,650	5,705,190*
Trenton	1,925,785	6,168,957*
Paterson	1,768,299	6,377,147
East Orange	934,376	3,864,546
Elizabeth	890,336*	2,470,362
Hoboken	711,104	2,320,872*
Union City	662,999	2,927,605*
Atlantic City	610,291	1,649,392
Passaic	403,005	1,438,995
Orange	379,313	1,440,918
Plainfield	304,559	1,122,995
New Brunswick	290,771	1,221,125
Long Branch	275,965	664,286
Irvington	256,802	1,623,714
Vineland	254,580	509,249
Bridgeton	242,283	366,622
Perth Amboy	240,099	1,029,200
Asbury Park	227,124	485,111
Lakewood	175,686	410,849
Neptune Township	158,806	314,825
Bayonne	118,433	1,201,740
Millville	106,842	335,561
Total	\$24,465,858	\$83,708,055

* Adjusted Grants less than Basic Grant because 1970 Local Municipal Purposes Tax Levy plus Urban Aid less than twice Formula Grant. Grant reduced to one-half 1970 levy plus Urban Aid.

¹ A temporary additional grant was provided by the State to Newark for 1971 and 1972 amounting to \$9,250,000 per year.

the 236 municipalities would receive reduced grants, and the total cost of the program would be reduced to \$98,729,640. These data are summarized on a county-by-county basis in Table 3-10.

It is significant that the bulk of the proposed Municipal Aid funds would go to the municipalities now receiving Urban Aid. Table 3-11 shows the comparison. Of the \$98,729,640 total amount, 85% goes to the current 24 Urban Aid municipalities. The proposal provides vastly increased amounts of money for the older, larger, higher-cost municipalities than any program of the past. See Appendix Table 3A-1.

Issues. In view of the great diversity of conditions, problems and options among the various municipalities, the block grant is plainly a program to equalize local resources per capita (at least as to the property tax base) at the level of the municipality of average wealth. This does not deal with special problems of need which may be apparent, for example, in the older cities; but other programs, designed to relieve these urban areas of the special problems of poverty, congestion and decay, would be selective and direct in their impact. With respect to the proposed block grant, the Committee has considered issues such as these:

- (1) Is equalization of fiscal capacity for *municipal* purposes, paralleling the history of school aids, a timely and appropriate next step?
- (2) What conditions, if any, might be imposed to preserve the benefits of a block grant system? For example, should a block grant be used to stimulate more efficient organization and management, i.e., that the municipality has done everything it might reasonably do to regionalize services (where that appears desirable) and operate according to acceptable management standards and cost efficiencies?
- (3) Would it be preferable to distribute \$95 million (or some lesser sum) under the proposed block grant as compared with the present distribution of \$50 million under the miscellaneous provisions which are applicable to Urban Aid and Sales tax distributions.
- (4) Would it be desirable to build-in provisions to assure that the block grant will contribute to relief of real estate taxation?

Urbanization has brought with it interdependence of local units of government. Thus the basic premises of the block grant—that equalization of local fiscal capacity is needed if further decay of urban core areas is to be averted—recognizes that problems of local government do not respect local boundaries. It also recognizes that problems of local government vary in scope and intensity among municipalities, to such an extent that the most efficient use of resources is encouraged by permitting local governing bodies to adapt local budgets and programs to local needs.

Should strings of any kind be attached to the grant, is the key question. In an effort to evaluate the need for "strings," the Committee has examined the potential for manipulation of the grant system at the local level.

Since the formula bases the size of the grant on the previous year's municipal purposes tax levy, plus the previous year's block grant, there appears to be some possibility for a municipal governing body to attempt to gain additional State aid dollars by varying the size of the local budget.

The effects of such manipulation can best be shown by using a single hypothetical municipality with assumed characteristics. In the example, Community X resembles a typical smaller city in size and financial characteristics:

*Population	40,000
*1970 Equalized Valuation	\$200,000,000
*1970 Equalized Valuation	
Per Capita	\$5,000
*State Equalized Valuation	
Per Capita	\$7,500
*1970 Non-Property Tax Revenue	\$4,000,000
1970 Municipal Budget	\$7,500,000
1970 Municipal Tax Levy	\$3,500,000

*Assumed to remain constant during years of examples.

Case #1—Stable Budgetary Situation

New Municipal Block Grant program is introduced in 1971, reducing property tax levy. Governing body attempts no manipulation, and stable situation prevails.

Year	Block Grant Aid				Property Tax Levy				
	Municipal Budget	Non-Property Tax Revenue	Annual Amount	Total Since Program Start	Per Cent Since Program Start	Annual Amount	Total Since Program Start	Per Cent Since Program Start	Tax Rate
1970	7,500,000	4,000,000	—	—	—	3,500,000	—	—	1.75
1971	7,500,000	4,000,000	1,166,667	1,166,667	33.3%	2,333,333	2,333,333	66.7%	1.17
1972	7,500,000	4,000,000	1,166,667	2,333,334	33.3	2,333,333	4,666,666	66.7	1.17
1973	7,500,000	4,000,000	1,166,667	3,500,001	33.3	2,333,333	6,999,999	66.7	1.17
1974	7,500,000	4,000,000	1,166,667	4,666,668	33.3	2,333,333	9,333,332	66.7	1.17
1975	7,500,000	4,000,000	1,166,667	5,833,335	33.3	2,333,333	11,666,665	66.7	1.17

Comment: If municipal budget is kept constant (and all other factors, such as tax base, population, etc., are unchanged), both local tax rate and State proportion of local budget will be unchanged.

Case #2—Municipal Budget is Increased

New Municipal Block Grant program is introduced in 1971. Governing body in 1973 attempts to capture more State money by increasing budget.

Year	Municipal Budget	Non-Property Tax Revenue	Block Grant Aid			Property Tax Levy			Tax Rate
			Annual Amount	Total Since Program Start	Per Cent Since Program Start	Annual Amount	Total Since Program Start	Per Cent Since Program Start	
1970	7,500,000	4,000,000	—	—	—	3,500,000	—	—	1.75
1971	7,500,000	4,000,000	1,166,667	1,166,667	33.3%	2,333,333	2,333,333	66.7%	1.17
1972	7,500,000	4,000,000	1,166,667	2,333,334	33.3	2,333,333	4,666,666	66.7	1.17
1973	8,000,000	4,000,000	1,166,667	3,500,001	31.8	2,833,333	7,499,999	68.2	1.42
1974	8,000,000	4,000,000	1,333,333	4,833,334	32.2	2,666,667	10,166,666	67.8	1.33
1975	8,000,000	4,000,000	1,333,333	6,166,667	32.5	2,666,667	12,833,333	67.5	1.33

Comment: By raising the municipal budget \$500,000 per year, the governing body captured an additional \$333,332 in State funds from 1973 through 1975. This could only be done, however, by paying the following penalties:

- (a) Raising the tax rate from 1.17 to 1.42 in 1973, before it settled back to 1.33 after the State aid had "caught up" with the budget change.
- (b) Paying a total of \$1,166,668 in local property

tax levies over the three-year period, in order to gain \$333,332.

(c) Permitting the total State input to drop below 33.3% of the total of State aid plus tax levy, which had prevailed earlier, with the expectation that the percentage will rise toward 33.3%, but never quite reach it.

Case #3—Municipal Budget is Decreased

New Municipal Block Grant program is introduced in 1971. Governing body in 1973 reduces budget.

Year	Municipal Budget	Non-Property Tax Revenue	Block Grant Aid			Property Tax Levy			Tax Rate
			Annual Amount	Total Since Program Start	Per Cent Since Program Start	Annual Amount	Total Since Program Start	Per Cent Since Program Start	
1970	7,500,000	4,000,000	—	—	—	3,500,000	—	—	1.75
1971	7,500,000	4,000,000	1,166,667	1,166,667	33.3%	2,333,333	2,333,333	66.7%	1.17
1972	7,500,000	4,000,000	1,166,667	2,333,334	33.3	2,333,333	4,666,666	66.7	1.17
1973	7,000,000	4,000,000	1,166,667	3,500,001	35.0	1,833,333	6,499,999	65.0	.92
1974	7,000,000	4,000,000	1,000,000	4,500,001	34.6	2,000,000	8,499,999	65.4	1.00
1975	7,000,000	4,000,000	1,000,000	5,500,001	34.4	2,000,000	10,499,999	65.6	1.00

Comment: By reducing the municipal budget \$500,000 per year, the governing body sacrificed \$333,334 in State funds from 1973 through 1975. However, they were able to gain the following benefits:

- (a) There was a one-year drop in the tax rate from 1.17 to 0.92 before the drop in State aid "caught up" with the budget change, and the tax rate stabilized at 1.00.
- (b) While State aid dropped only \$333,334 over the three-year period, local taxes were reduced \$1,166,666.
- (c) State input moved above 33.3%, but will drop gradually toward that figure.

Three Controls Proposed

(1) It may be concluded that the potential for manipulation is minimal, and always at some cost to the municipality, especially if the first funds re-

ceived were to be applied to property tax reduction. Accordingly, the Committee proposes that the plan mandate that the first year distribution of block grant moneys be applied to property tax reduction.

(2) Another possible source of difficulty to be avoided is the payment of block grant moneys to municipalities already receiving an excess of State distribution from other non-property tax sources. For example, a Committee tabulation shows the percentage of non-property taxes available to balance municipal budgets varies widely, with a median in 1970 of 20% of revenues. The non-property taxes came from various sources, especially the State revenue sharing described above, but a principal source is the shared gross receipts and franchise taxes. As shown in Table 3-12, in 1970 there were about 40 municipalities in which these rev-

TABLE 3-12
STATE OF NEW JERSEY
PRINCIPAL BENEFICIARIES OF PUBLIC UTILITIES FRANCHISE AND GROSS RECEIPTS TAX

	Percent 1970 Municipal Revenue Derived from Public Utility Franchise & Gross Receipts Tax (exc. prior years surplus appropriation)	Amount of 1970 Public Utilities Franchise and Gross Receipts Tax	1970 State Equalized General Tax Rate	Overall 1970 Revenue Raised per Capita
Blairstown	75.60%	\$ 1,234,696	\$0.79	\$747.00
Upper Twp.	70.10	914,950	0.77	407.00
Ridgefield	59.70	2,640,572	0.97	391.00
Burlington City	54.00	2,057,335	2.25	317.00
Holland Twp.	51.05	650,045	1.26	355.40
Lacey Twp.	48.77	1,495,222	1.60	664.00
New Hanover Twp.	45.90	65,858	0.87	5.23*
Harrison	32.60	1,968,402	3.08	509.50
Dennis Twp.	29.68	148,773	2.39	190.50
Egg Harbor Twp.	27.68	821,046	2.55	301.00
Branchburg	24.48	561,502	2.61	418.20
Kearny	21.41	3,774,317	2.92	469.00
Hamilton Twp. (Mercer Co.) ..	20.08	4,039,121	3.08	252.40
Pennsville Twp.	19.04	1,147,762	2.66	454.00
South Amboy	18.56	396,661	2.79	229.00
East Greenwich Twp.	16.82	148,585	2.88	272.20
Franklin Twp. (Warren Co.) ..	16.36	100,724	2.87	328.00
Woodbridge Twp.	15.76	4,857,708	2.87	312.20
Lebanon Twp.	15.54	196,837	2.82	299.00
North Hanover Twp.	15.43	85,328	2.40	56.05*
Linden	15.11	2,765,788	2.15	443.00
Estell Manor	14.74	28,818	3.01	363.30
Eagleswood Twp.	14.30	34,253	3.66	291.30
Weymouth Twp.	13.88	25,654	3.05	185.20
Sayreville	13.13	1,408,518	2.54	329.50
Plainsboro	12.94	77,762	2.13	365.10
Old Tappan	12.85	204,959	3.02	407.50
Downe Twp.	12.70	48,709	3.44	215.80
Little Egg Harbor Twp.	12.56	135,640	1.84	358.00
Pemberton Twp.	12.44	237,000	2.42	96.30*
Monroe Twp. (Gloucester Co.) ..	12.21	303,563	2.94	176.70
Maurice River	12.04	80,378	3.30	177.70
Port Republic	11.83	15,068	2.85	217.10
East Hanover Twp.	11.42	427,931	1.99	485.70
Pilesgrove Twp.	11.42	85,150	3.02	276.10
Mansfield Twp. (Burlington Co.)	11.02	78,697	2.61	269.00
Berkeley Twp.	10.83	325,382	3.20	379.50
Stafford Twp.	10.72	175,494	2.57	449.60
Middle Twp.	10.61	221,415	3.04	239.10
Ocean Twp. (Ocean Co.)	10.54	72,429	2.06	308.90
Colts Neck Twp.	10.36	243,440	2.62	403.00
Camden	4.63	1,361,591	6.50	287.10
Elizabeth	7.68	2,559,439	3.85	295.80
Jersey City	8.43	8,450,992	7.18	384.90
Newark	4.02	5,901,122	6.79	385.10
Paterson	5.65	2,061,804	4.85	252.50
Trenton	4.15	1,411,777	7.04	325.20
All Municipalities, N. J.	5.92	141,542,892		333.50

* Federally impacted municipalities

venues amounted to 10% or more of total municipal revenue (including appropriated surplus). Such municipalities may appear not to need additional State aid; but their tax levy is apt to be low and the 50% limit will thus be an effective control.

(3) Perhaps the most significant control the Committee would recommend to place the block grant in its true perspective after the program is operating, is a system of annual reporting on the use of the grant, an annual post-audit of such expenditures on a work performance basis, and the delegation of power to the Department of Community Affairs to reduce or withhold the block grant to any municipality which, upon such audit, is found clearly to be operating with ineffective management, wasteful programs, or with inadequate administrative organization, unsound personnel practices, or inefficient delivery of municipal services to people or property. This control contemplates the development of a strong performance audit function at the State level which will be able to evaluate municipal expenditure programs both as to service need and performance, including unit costs.

Capitalization of Utility Revenues

Finally, an equalization of the fiscal capacity of local governments requires correction of the long standing inequity in the handling of the gross receipts and franchise tax. The problem has been reviewed in past reports. In essence the inequity lies in a failure of the

present system to reflect these revenues, which are in part a substitute for a property tax, in the apportionment of the county tax burden. (See Table 3-12)

The Committee recommends:

1. Public utility gross receipts and franchise tax revenues should be capitalized in the same manner as presently used for personal property replacement revenues, for apportionment of county taxes only.

2. A block grant system of State aid to municipalities, subject to the fiscal and administrative controls described in the Report, sufficient to guarantee for municipal purposes to each municipality the equivalent of a property tax base at least equal to the State average per capita property tax base. This would distribute approximately \$100 million annually.

3. The block grant shall replace the present urban aid program (\$24 million) but the sales tax distribution shall be retained.

4. The block grant shall be restricted so that (i) the first year's distribution is mandated for property tax reduction; (ii) no municipality may receive more than 50% of its previous years tax levy for municipal purposes plus urban and or block grant received; (iii) the expenditure of grant moneys shall be subject to a performance post-audit by State management examiners, with appropriate sanctions for improper use of funds.

Chapter V

State Aid For Schools

New Jersey had 1,482,469 pupils enrolled in public schools on September 30, 1970. Population projections for the next decade are:

1971-72	1,492,000
1975-76	1,541,000
1980-81	1,625,000

These pupils are being educated in 578 school districts, of which 201 are K-12 single municipality districts; 315 are K-8 single municipality districts; and 62 are regional school districts (4, K-8; 13, K-12; 15, 7-12; and 30, 9-12). The Committee has not reviewed or evaluated previous recommendations for the rationalization of school district organization, but it is at least clear that the State should not be supporting with State aid a pattern of school districts that it may be trying to reform for educational considerations. In its broadest sense, equality of educational opportunity requires a pattern of school district organization which will at least provide a set of school districts which are all educationally competent to do the job.

Tables 3-13 and 3-14 present the essential quantitative aspects of the public schools, as compiled by the New Jersey Education Association and others. In light of these measures of similarity and difference among the school districts, and the forecast of future expenditures in Table 3-15, the comparative summary which follows provides a good base from which to analyze the school aid situation.

Summary of Comparative Situation¹³

1. New Jersey ranks 8th among the States in population and was the most densely populated State in the Nation in 1970—with 942 persons per square mile (as compared with a United States average of 57 persons per square mile).

2. New Jersey also ranked 1st among the States in urbanization with 87.2% of its population classified as urban in 1969 (as compared with a United States average of 70.9%).

3. New Jersey ranked 8th among the States in total public school enrollment (1,482,000) in 1970, but it ranked 47th (tied with Pennsylvania) in the number

of school age children per 100 adults aged 21-64 in 1969.

4. New Jersey ranked 4th in personal income received by residents per child in ADA in 1969 (\$22,470).

5. This State ranked 15th in average number of pupils per teacher (21.21 in 1969) as compared with a United States average of 22.7 pupils.

6. It ranked 8th among the states in estimated average salary of all teachers in public schools 1970-71.

7. New Jersey average public school expenditures per pupil have long ranked among the highest in the nation, on the average, being exceeded only by New York and Alaska for 1970-71.

8. The range of current expense cost per pupil in 1969-70 had a wide spread—a high of \$10,477.30 (Monmouth Vocational) and a low of \$484.40. However, in terms of distribution, the cost per pupil was \$962.59 at the 80th percentile, \$660.76 at the 20th percentile, and the median was \$796.36. It is notable that the highest cost per pupil occurred in the small number of high school districts (which do not operate elementary schools) and the lowest costs per pupil occurred in districts which operate only elementary schools.

Equality

To most people, equality of educational opportunity for all children is the most generally acceptable standard of free public education. This has long been one of the basic values of democracy. A mandate to provide for all the children in the state has also been capsulated in the State Constitution since 1875 (Const. 1947, Article VIII, Sec. IV, paragraph 1) as follows:

“The Legislature shall provide for the maintenance and support of a thorough and efficient system of free public schools for the instruction of all the children in the State between the ages of five and eighteen years.”

There can be substantial difference of opinion as to what constitutes equality of educational opportunity. At

¹³The national ranking data are from National Education Association, except as otherwise noted.

TABLE 3-13

TABLE 3-13

BASIC STATISTICAL DATA FOR NEW JERSEY SCHOOL DISTRICTS, 1971
RANKINGS OF COUNTY AVERAGES FOR EIGHT MEASURES AND PERCENTAGE INCREASES OVER PRIOR YEAR

EQUALIZED SCHOOL TAX RATES					EQUALIZED TOTAL TAX RATES					SCHOOL TAX AS PERCENT OF TOTAL TAX					EQUALIZED VALUATIONS PER PUPIL				
Rank	County	1970	1971	% of Increase	Rank	County	1970	1971	% of Increase	Rank	County	1970	1971	% of Increase	Rank	County	1968-69	1969-70	% of Increase
1	Essex	\$2.23	\$2.64	18.4%	1	Essex	\$5.01	\$5.33	6.4%	1	Hunterdon	75.7%	73.9%	(2.4%)	1	Cape May	\$80,423	\$87,230	8.5%
2	Monmouth	2.47	2.52	2.0	2	Hudson	4.96	4.83	(2.6)	2	Somerset	69.6	69.9	.4	2	Bergen	49,760	55,333	11.2
3-4	Camden	2.35	2.47	5.1	3-4	Camden	4.28	4.29	.2	3	Gloucester	68.2	68.7	.7	3	Union	44,644	48,367	8.3
3-4	Cumberland	2.23	2.47	10.8	3-4	Cumberland	4.08	4.29	5.1	4	Burlington	68.7	68.2	(.7)	4	Ocean	42,121	46,041	9.3
5	Sussex	2.37	2.46	3.8	5	Atlantic	4.04	4.10	1.5	5	Morris	68.2	67.8	(.6)	5	Morris	39,145	43,606	11.4
6	Gloucester	2.52	2.38	(5.6)	6	Sussex	3.79	4.08	7.7	6-7	Warren	64.3	63.9	(.6)	6	Somerset	35,870	40,413	12.7
7	Burlington	2.32	2.36	1.7	7	Mercer	3.91	4.00	2.3	6-7	Ocean	61.8	63.9	3.4	7	Passaic	37,520	39,971	6.5
8	Hunterdon	2.45	2.34	(4.5)	8	Monmouth	3.86	3.97	2.8	8	Monmouth	64.1	63.5	(.9)	8	Hunterdon	36,057	39,915	10.7
9	Somerset	2.21	2.26	2.3	9	Passaic	3.13	3.47	10.9	9	Bergen	62.4	62.4	0.0	9	Sussex	36,494	38,910	6.6
10	Warren	2.20	2.21	.5	10-12	Gloucester	3.69	3.46	(6.2)	10	Middlesex	64.9	62.0	(4.5)	10	Middlesex	33,005	36,330	10.0
11	Morris	2.17	2.20	1.4	10-12	Warren	3.42	3.46	1.2	11	Sussex	62.4	60.3	(3.4)	11	Mercer	32,630	35,632	9.2
12	Mercer	2.10	2.19	4.3	10-12	Burlington	3.39	3.46	2.1	12	Salem	61.7	59.4	(3.7)	12	Atlantic	33,211	35,227	6.1
13	Hudson	1.82	2.03	11.5	13-14	Morris	3.18	3.24	1.9	13	Union	59.8	59.1	(1.2)	13	Hudson	33,451	35,152	5.1
14	Ocean	1.94	2.02	4.1	13-14	Union	3.10	3.24	4.5	14	Camden	55.1	57.7	4.7	14	Essex	32,742	34,346	4.9
15	Passaic	1.64	1.92	17.1	15	Somerset	3.17	3.23	1.9	15	Cumberland	54.7	57.5	5.1	15	Monmouth	30,527	33,716	10.4
16	Union	1.85	1.91	3.2	16	Hunterdon	3.24	3.17	(2.2)	16	Passaic	52.3	55.4	5.9	16	Warren	27,448	31,513	14.8
17	Bergen	1.81	1.89	4.4	17	Ocean	3.13	3.16	1.0	17	Mercer	53.8	54.9	2.0	17	Camden	23,885	25,801	8.0
18	Middlesex	1.96	1.88	(4.1)	18	Middlesex	3.02	3.04	.7	18	Essex	44.4	49.5	11.5	18	Burlington	20,979	23,418	11.6
19	Atlantic	1.72	1.83	6.4	19	Bergen	2.90	3.03	4.5	19	Atlantic	42.6	44.8	5.2	19	Gloucester	21,085	22,684	7.6
20	Salem	2.09	1.78	(14.8)	20	Salem	3.38	3.00	(11.2)	20	Hudson	36.6	41.9	14.5	20	Cumberland	19,536	20,654	5.7
21	Cape May	.88	.93	5.7	21	Cape May	2.64	2.62	(.8)	21	Cape May	33.5	35.5	6.0	21	Salem	18,316	20,206	10.3
	NEW JERSEY	\$2.02	\$2.12	5.0%		NEW JERSEY	\$3.57	\$3.66	2.5%		NEW JERSEY	56.5%	58.0%	2.7%		NEW JERSEY	\$35,103	\$38,172	8.7%

CURRENT EXPENSE COSTS PER PUPIL					TEACHER SALARY COSTS PER PUPIL					TOTAL EXPENDITURES PER WEIGHTED PUPIL					PROFESSIONAL STAFFING/ 1000 WEIGHTED PUPILS				
Rank	County	1968-69	1969-70	% of Increase	Rank	County	1968-69	1969-70	% of Increase	Rank	County	1968-69	1969-70	% of Increase	Rank	County	1968-69	1969-70	% of Increase
1	Bergen	\$807.51	\$924.72	14.5%	1	Bergen	\$474.81	\$541.17	14.0%	1	Morris	\$867.95	\$963.60	11.0%	1	Morris	56.7	56.5	(.4%)
2	Morris	786.15	886.66	12.8	2	Union	464.06	515.19	11.0	2	Bergen	850.99	955.07	12.2	2	Bergen	54.9	56.2	2.4
3	Union	774.90	876.54	13.1	3	Somerset	446.18	507.35	13.7	3	Essex	855.77	945.33	10.5	3	Somerset	53.1	55.8	5.1
4	Somerset	746.09	861.56	15.5	4	Essex	461.61	506.11	9.6	4	Sussex	835.43	944.70	13.1	4	Hunterdon	52.1	54.7	5.0
5	Essex	779.11	851.42	9.3	5	Morris	451.85	503.63	11.5	5	Somerset	809.85	925.75	14.3	5	Essex	52.6	54.5	3.6
6	Sussex	748.77	840.32	12.2	6	Mercer	436.89	487.63	11.6	6	Union	809.75	914.47	12.9	6	Union	53.2	54.2	1.9
7	Mercer	750.40	837.31	11.6	7	Sussex	418.37	473.53	13.2	7	Hunterdon	796.06	911.28	14.5	7	Sussex	52.8	54.1	2.5
8	Hunterdon	715.22	827.58	15.7	8	Hunterdon	410.12	473.22	15.4	8	Mercer	806.94	885.25	9.7	8	Mercer	50.8	53.0	4.3
9	Ocean	690.41	789.39	14.3	9	Middlesex	417.59	467.40	11.9	9	Ocean	775.65	860.10	10.9	9	Middlesex	51.1	52.9	3.5
10	Middlesex	700.70	787.03	12.3	10	Monmouth	411.14	456.55	11.0	10	Middlesex	750.20	835.43	11.4	10	Salem	50.5	51.6	2.2
11	Monmouth	686.07	770.77	12.3	11	Ocean	404.47	449.74	11.2	11	Monmouth	749.80	829.35	10.6	11-12	Ocean	50.6	51.5	1.8
12	Cape May	650.57	749.89	15.3	12	Salem	400.60	441.90	10.3	12	Cape May	718.84	822.34	14.4	11-12	Monmouth	50.3	51.5	2.4
13	Salem	650.83	731.61	12.4	13	Passaic	396.58	441.62	11.4	13	Passaic	710.97	787.11	10.7	13	Passaic	48.9	49.9	2.0
14	Passaic	657.87	730.40	11.0	14	Hudson	374.51	427.92	14.3	14	Salem	677.68	770.22	13.7	14	Burlington	49.1	49.8	1.4
15	Hudson	640.99	722.37	12.7	15	Cape May	375.03	423.31	12.9	15	Hudson	688.60	765.79	11.2	15	Cape May	48.5	49.7	2.5
16	Camden	625.56	708.01	13.2	16	Burlington	384.53	421.43	9.6	16	Camden	684.95	759.12	10.8	16-17	Gloucester	49.0	49.4	.8
17	Burlington	633.32	701.17	10.7	17	Warren	366.80	406.59	10.8	17	Atlantic	650.92	743.81	14.3	16-17	Warren	48.3	49.4	2.3
18	Atlantic	596.58	681.53	14.2	18	Gloucester	364.63	405.92	11.3	18	Burlington	672.30	736.40	9.5	18	Camden	47.3	49.3	4.2
19	Warren	596.06	680.01	14.1	19	Camden	362.37	405.43	11.9	19	Gloucester	675.72	728.97	7.9	19	Hudson	47.9	48.8	1.9
20	Gloucester	611.82	676.38	10.6	20	Atlantic	351.54	400.22	13.8	20	Warren	641.03	716.70	11.8	20	Atlantic	46.2	47.5	2.8
21	Cumberland	548.19	625.05	14.0	21	Cumberland	326.49	367.92	12.7	21	Cumberland	593.51	658.39	10.9	21	Cumberland	42.8	44.7	4.4
	NEW JERSEY	\$712.15	\$800.56	12.4%		NEW JERSEY	\$421.10	\$470.56	11.7%		NEW JERSEY	\$768.96	\$855.83	11.3%		NEW JERSEY	51.1	52.5	2.7%

TABLE 3-14

State of New Jersey

TRENDS IN TAXES, SCHOOL COSTS, ENROLLMENTS AND STAFFING

SCHOOL TAXES					TOTAL PROPERTY TAXES		
Calendar Year	Amount (millions)	Average Rate	Average Full Value Rate	School Tax as Percent of Total Tax	Amount (millions)	Average Rate	Average Full Value Rate
1960	\$ 410	\$4.29	\$1.43	49.2%	\$ 835	\$8.72	\$2.91
1961	448	4.36	1.47	49.7	900	8.77	2.96
1962	481	3.76	1.50	49.5	971	7.60	3.03
1963	532	3.16	1.55	51.5	1,036	6.14	3.01
1964	584	2.42	1.57	51.9	1,125	4.80	3.11
1965	638	2.33	1.61	53.1	1,201	4.51	3.12
1966	639	2.25	1.52	51.6	1,239	4.48	3.03
1967	742	2.50	1.65	52.6	1,411	4.86	3.20
1968	839	2.74	1.76	55.2	1,519	5.08	3.25
1969	957	2.93	1.87	55.9	1,677	5.24	3.34
1970	1,111	3.05	2.02	56.5	1,934	5.40	3.57
1971	1,288	3.06	2.12	58.0	2,188	5.28	3.66

SCHOOL COSTS				PER PUPIL RATIO		
School Year Ending	Current Expenditures Day Schools (in millions)	Current Expense Cost Per Pupil*	Total Expenditures Per Weighted Pupil*	Resident Average Daily Enrollment (Number of Pupils)	Equalized Valuation Per Pupil*	Professional Staff Members Per 1000 Weighted Pupils*
1960	\$ 411	\$404.60	n.a.	1,014,000	\$29,292	n.a.
1961	447	423.60	\$453.15	1,055,000	30,112	44.8
1962	487	440.72	472.06	1,105,000	30,351	45.1
1963	532	458.91	490.04	1,160,000	30,711	45.4
1964	578	477.06	507.61	1,211,000	31,352	45.8
1965	627	502.24	533.39	1,249,000	31,998	46.6
1966	686	534.16	590.67	1,284,000	33,252	47.7
1967	775	583.43	641.98	1,328,000	34,220	48.9
1968	883	643.81	701.43	1,372,000	34,202	49.8
1969	1,005	712.15	768.96	1,412,000	35,103	51.1
1970	1,159	800.56	855.83	1,449,000	38,172	52.5

* State Average Source: NJEA Research Bulletin A71-2.

TABLE 3-15

TREND OF SCHOOL EXPENDITURES AND STATE SCHOOL AID
FISCAL 1962 to 1971

	Expenditures*		State Aid†		Percent of Increase Assumed by State	% State Aid to Expenditures
	(Millions)	Increase Over Prior Year (Millions)	(Millions)	Increase Over Prior Year (Millions)		
1961-62	\$ 670	\$ —	\$153	\$ —	—	22.9%
1962-63	709	39	160	7	18%	22.5
1963-64	758	49	164	4	8	21.9
1964-65	822	64	175	11	17	21.5
1965-66	930	108	185	10	9	20.4
1966-67	1,048	118	300	115	97	28.6
1967-68	1,193	145	323	23	16	27.8
1968-69	1,350	157	357	34	22	26.7
1969-70	1,540	190	423	66	35	27.5
1970-71	1,730	190	453	30	16	26.1
1971-72	1,890(est.)	160	478(est.)	25	16(est.)	25.6

* Expenditures are for Elementary and Secondary Schools and include: current expenditures, debt service, budgeted capital outlay, special schools and State contributions to pension fund.

† State Aid includes: grants-in-aid to school districts, State contributions to pension fund and administrative costs.

Source: Commission on State Tax Policy, 10th Report; New Jersey Education Association, Statement on S 575 June 9, 1970.

TABLE 3-16
ESTIMATED PERCENT OF REVENUE
FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS
FROM STATE GOVERNMENTS, 1970-71

1. Hawaii	89.4%	18. Tennessee	47.0	34. Missouri	32.2	
2. Delaware	71.2	19. Pennsylvania	46.2	35. Maine	31.9	
3. Alaska	69.7	20. Michigan	45.5	36. Kansas	31.2	
4. North Carolina	66.2	21. Arizona	44.6	37. Colorado	30.3	
5. New Mexico	63.4	22. Arkansas	44.5	38. Wisconsin	29.3	
6. Alabama	62.8	23. Oklahoma	43.5	39. Iowa	29.2	
7. South Carolina	61.7	24. Minnesota	43.4	40. Ohio	28.8	
8. Louisiana	60.0		UNITED STATES	41.1	41. Connecticut	26.3
9. Georgia	57.7				42. New Jersey	25.9
10. Washington	56.6	25. Idaho	38.2	43. North Dakota	25.8	
11. Florida	56.0	27. Illinois	38.2	43. Wyoming	25.8	
12. Kentucky	55.0	27. Nevada	36.8	45. Montana	24.0	
13. Utah	54.7	28. Rhode Island	36.5	46. Massachusetts	21.7	
14. Mississippi	52.4	29. Maryland	35.3	47. Oregon	19.6	
15. Texas	49.3	30. California	35.2	48. Nebraska	17.6	
16. West Virginia	48.8	30. Virginia	35.2	49. South Dakota	15.1	
17. New York	47.9	32. Vermont	33.9	50. New Hampshire	9.6	
		33. Indiana	32.5			

Source: National Education Association, Research Division. *Estimates of School Statistics, 1970-71*. Research Report 1970-R15. Washington, D.C.: the Association, 1970. p. 35.

Revenue: revenue receipts from state sources include all funds for the operation of the state department of education, for state (employer) contributions to retirement systems and/or social security on behalf of public-school employees, for grants in aid to intermediate and local school districts for school purposes (including funds available from state bond issues for such grants and the costs of textbooks, buses, supplies, etc. purchased by the state for distribution to local school districts), for the payment of interest on state bonds issued to provide grants to local school districts, and all other state revenue for public-school purposes. Money collected by the state as an agent of a lesser unit and turned over in like amounts to that unit is not included.

a minimum, does it mean equal expenditures per pupil, an equal property tax rate for schools? A recent writer catalogued seven or eight possibilities, as follows:¹⁴

- the development of the full potentialities of all pupils;
- defined in terms of certain minimal attainments, e.g. the ability to read by age 9;
- equal district per pupil expenditures;
- variance in expenditures between any two districts of a State may not exceed a given ratio;
- the same basic cost of education for all;
- equal dollars of taxable valuation per pupil;
- the allocation of resources in accordance with ability to pay.

He then concluded, for a working definition, that equality of educational opportunity for any child must not be denied because his parents have fewer resources than others, or because the district in the State in which he lives has fewer resources than other districts.

Other skilled observers devote the first five chapters of another book to the proposition that States have designed their educational systems to favor residents of wealthy districts, rhetoric to the contrary notwithstanding.

¹⁴Wise, *Rich Schools, Poor Schools* (1968).

ing.¹⁵ While the policy of equal educational opportunity is deeply embedded in the public consciousness, its existence has been questioned for the last decade by scholars,¹⁶ educators,¹⁷ ghetto parents¹⁸ and the public at large.

The fact is that there remains great disparity in public school expenditure programs and property tax rates to finance public schools, in all but a few States in the nation.¹⁹ With respect to the effect of these disparities on equality of education, the writer last cited states the case very well as follows:

“Current Expenditures per Pupil is the measure employed in this study as a rough proxy for quality of a school district’s educational product. Non-current expenditures and expenditures on functions that are ancillary to the basic educational program are deliberately excluded. For a number of reasons, this

¹⁵Coons, Clune & Sugarman, *Private Wealth and Public Education* (1970)

¹⁶e.g. C. Benson, *The Economics of Public Education* (1961)

¹⁷e.g. J. Kozol, *Death at an Early Age* (1967)

¹⁸e.g. D. Rogers, *110 Livingston Street* (1969)

¹⁹A good study of the New England States may be found in Weiss, S. J., *Existing Disparities in Public School Finance and Proposals for Reform*, (Federal Reserve Bank of Boston, Research Report No. 46, 1970).

measure must be interpreted cautiously as an indicator of educational quality.

First, school costs tend to vary inversely with size of the district or size of the individual school. Thus, in some instances, high expenditures may partly reflect inefficiency of small units.²⁰ Cost differences may also reflect regional variations in salary levels or input prices without any bearing on the quality of the output.

There is an extensive literature on "the cost-quality relationship" in public education, and educators have generally concluded that money *does* matter for all that it can buy in terms of goods and better professional services.²¹ In addition, it obviously costs more to effectively educate some students than others. The Coleman Report and other studies raised doubts about the effectiveness of resource inputs in overcoming cultural, sociological and psychological barriers to educational achievement, and the debate about whether more money will produce better schools is reverberating in many halls of the social sciences.²² While this broad question of educational policy is unresolved, the present problems in public school finance are not less serious: it is still inequitable that equal tax effort can yield vastly unequal results in per pupil expenditure outcome. Therefore, critics of present public school finance systems are "unwilling to postpone reform while we await the hoped for refinements in methodology which will settle the issue. . . . *If money is inadequate to improve education, the residents of poor districts should at least have an equal opportunity to be disappointed by its failure.*"²³

The experience in New Jersey illustrates the scope of the existing disparities. For example, Appendix Table 3A-2 (column 1) shows that in a small county (such as Mercer County) with an average adjusted day school

²⁰ Walter Hettich, "Equalization Grants, Minimum Standards, and Unit Cost Differences in Education," Yale Economic Essays, Vol. 8 (Fall 1968); Nels W. Hanson, "Economics of Scale as a Cost Factor in Financing Public Schools," *National Tax Journal* (March 1962); and Francis G. Cornell, "Cost Differentials and District Size in State School Aid," *The Challenge of Change in School Finance*, CEF/NEA Proc., 1967.

²¹ J. K. Norton, *Does Better Education Cost More?* (CEF/NEA, 1959); Austin D. Swanson, "The Cost-Quality Relationship," *The Challenge of Change in School Finance*, pp. 151-64; and the review by Betty Buford, Statement before the General Subcommittee on Education of the House Education and Labor Committee, November 12, 1969, pertaining to H.R. 10833 (NEA release).

²² The Coleman Report, *Equality of Educational Opportunity*, and Kenneth Clark, *Dark Ghetto* (NY: Harper & Row, 1965) raised the issue of critical non-resource factors; examples of critiques of the Coleman Report are Samuel Bowles and Henry M. Levin, "The Determinants of Scholastic Achievement—An Appraisal of Some Recent Evidence," *Journal of Human Resources*, Vol. 3 (Winter 1968), pp. 3-24; Henry S. Dyer, "School Factors and Equal Educational Opportunity," *Harvard Educational Review*, Vol. 38 (Winter 1968), pp. 38-56; and Christopher Jencks, "A Reappraisal of the Most Controversial Educational Document of Our Time," *New York Times Magazine*, (August 10, 1969), Pt. 1, pp. 12 ff.

cost per weighted pupil (as defined in the Table) of \$835.50, the range of cost ran from \$695.46 to \$1,334.04 per pupil in the school year 1971-72. For other counties, the record is similar, as shown in Appendix Table 3A-2.

Last year, despite the substantial increase in State aid which occurred in 1966-67, the pattern of broad disparities in per pupil spending by districts of like wealth was repeated. For example, N.J.E.A. reported in 1971 the comparison of county averages shown in Table 3-13. As shown in Chart 3-2 for example:

133 school districts of average wealth (\$30,000. to \$40,000. per pupil in equalized valuation taxable) are supporting educational programs which vary from \$600 per pupil to over \$1,100 per pupil. Even if the extremes are disregarded, the range remains as wide as \$600 per pupil to \$1,000 per pupil.

107 school districts with educational programs costing between \$900 to \$1,000 per pupil had equalized valuation per pupil ranging from less than \$20,000 per pupil to \$200,000 per pupil (and more). Disregarding the extremes, the range of fiscal capacity remains as wide as \$22,000 per pupil to \$75,000 per pupil.

An analysis of the data by school district indicates that differences in local fiscal capacity cannot alone account for differences in the cost (or quality) of the local educational program. Chart 3-2 does show, however, that there is some central tendency for districts with greater equalized valuation per pupil to budget the highest expenditures per pupil. Other factors are simply the variations in costs among districts due to variations in the willingness of different communities of people to tax themselves for public schools.

Local Control

Local control of public schools has a long tradition, and it remains as the basic level of delivery of educational service in all States except Hawaii (see Chapter I). The ACIR Report puts it this way:

" . . . Education theory has consistently upheld local control on the grounds of the substantial public benefit derived from innovations made possible by local autonomy. Those who would overturn the State aid system in its present form can be expected to argue that the State must take steps to lessen the disparities, and that greater equalization does not foreclose—and may, in fact, enhance opportunities for local innovation."

The same Report, referring to the possibility of a State assuming "substantially all financial responsibility for schools while retaining appropriate local policy-

²³ Coons, Clune & Sugarman, *Private Wealth and Public Education*, Introduction.

CHART 3-2
**FREQUENCY DISTRIBUTION OF BUDGETED 1971-72 EXPENDITURES
 PER WEIGHTED PUPIL IN RELATION TO 1970 EQUALIZED VALUATION
 PER 1971 WEIGHTED PUPIL**

					9	2	3	2	2		10
\$1,200											
\$1,100			1	3	10	10	3	5		1	10
\$1,000	1		11	24	17	4	7	1		1	4
\$900	1	2	22	53	14	7	1	2			5
\$800		14	49	35	11	9	6				4
\$700	3	25	39	16	4	6				1	4
\$600	6	39	21	2	3						
\$500	1	15			1						
\$0		1	3								
	\$10	\$20	\$30	\$40	\$50	\$60	\$70	\$80	\$90	\$100	Over \$100

□ Median equalized valuation range for expenditure range.

○ Median expenditure range for equalized valuation range.

making authority” states that this approach is “designed to achieve that long-standing goal of educators—equalization of educational opportunity—while taking full cognizance of the strong tradition of local identification with local schools.” The Report quotes Dr. James B. Conant and Dr. James E. Allen, Jr. on this point, as follows:

“... At the 1968 meeting of the Education Commission of the States, Dr. James B. Conant suggested that serious reconsideration be given to the assumption that local control of schools was a necessary consequence of local financing of the schools and vice versa.” He went on to say:

“... I think it may well be that you can have local control of all the vital aspects of the public schools and still have the financing come at the State level through State taxes and not through the local property tax.

The State money, of course, would be ... distributed on a per student basis, daily attendance, what-have-you, equally through all the districts

of the State. ... From then on it would not matter where you lived; you would be getting the same educational service. Dr. Conant then asked, ‘... who can say that, in most States of the Union ...?’”

“Local control in school districts lacking enrollment area and resources,” in Dr. Allen’s view, becomes ‘control of unduly limited opportunities and restricted choices.’ In the truest sense, local control relates to the quality of education provided for the children of a locality and involves the selection and deployment of the staff and the determination of the program required to meet local educational needs. Shifting the financing responsibility to the State could enhance local control of this character in Dr. Allen’s opinion.”

The optimum political area for the delivery of public school services (like others) depends considerably upon the basis of analysis. In 1963, the ACIR attempted to develop and apply a series of economic, political and administrative criteria to 15 urban functions for the

purpose of ranking them from "most local" to "least local." The limitations of this technique are pointed out in Chapter I, but it is interesting to note that the ACIR study characterized public education as second only to fire protection as "most local" of the 15 services studied. [ACIR, *Performance of Urban Functions: Local and Areawide* (1963) pp. 19, 61-90].

Experience with State aid formulas has been disappointing. As the ACIR commented:

"State aid programs generally fail to level off the great peaks thrown up by wealth and local fiscal autonomy and only partially fill in the valleys left by anemic local resources.²⁴"

Constitutional Standards

It is the combination of State responsibility for equality of educational opportunity, delegated local decision-making and local financial support based upon unequal local resources, that has raised constitutional questions as to denial of Equal Protection of the Laws among pupils residing in the various districts.

The Federal Constitution requires that all who are situated alike be treated alike under law. The State aid formulas may thus be questioned on either of two grounds:

1. Is the State responsibility for equal education properly discharged when it is left to the vagaries of diverse decision-making by school boards and local governing bodies having diverse priorities?
2. Do unequal local tax rates to support the State responsibility for public schools constitute a denial of Equal Protection to the taxpayers affected?

In the recent decision of the California Supreme Court in *Serrano v. Priest*, August 30, 1971, the Court summarized the constitutional requirements as follows:

"As recent decisions of this court have pointed out, the United States Supreme Court has employed a two-level test for measuring legislative classifications against the equal protection clause. 'In the area of economic regulation, the high court has exercised restraint, investing legislation with a presumption of constitutionality and requiring merely that distinctions drawn by a challenged statute bear some rational relationship to a conceivable legitimate state purpose.' [Citations.]

'On the other hand, in cases involving 'suspect classifications' or touching on 'fundamental interests,' [fns. omitted] the court has adopted an attitude of active and critical analysis, subjecting the classification to strict scrutiny. [Citations.] Under the strict standard applied in such cases, the state bears the burden of establishing not only that it has a *compelling* interest which justifies the law but that the distinctions drawn by the law are *necessary* to further its purpose.' [Citations.]

²⁴State Aid to Local Government (A-34, 1969) at 15.

In *McInnis v. Shapiro*²⁵, there were two questions in the Equal Protection analysis. First, by what *standard* does one compare the two classes being treated differently? Secondly, if unequal treatment results from the classification, are there legitimate State interests which justify the inequality?

McInnis challenged the Illinois State aid formula on equal protection grounds, because Illinois districts' per pupil expenditures varied between \$480 and \$1,000. The Court noted there was inequality despite equalization grants of aid. It held that equal protection does not require that public schools' expenditures be made only on the basis of pupils "educational needs," and that the controversy was not justiciable because there are no judicially manageable standards. This second point may have controlled the decision, as the Court did not indicate what legitimate legislative policies could support the statutory provisions. Neither the Court nor the plaintiffs apparently defined "educational needs." The Court stated it was not unconstitutional for the Legislature to permit *each district to determine its own tax burden* according to the importance it placed on education.

The California Court declined to follow *McInnis* in passing upon a similar foundation program type of State aid. The sense of this opinion in California is indicated in the following quotations:

"We are called upon to determine whether the California public school financing system, with its substantial dependence on local property taxes and resultant wide disparities in school revenue, violates the equal protection clause of the Fourteenth Amendment. We have determined that this funding scheme invidiously discriminates against the poor because it makes the quality of a child's education a function of the wealth of his parents and neighbors. Recognizing as we must that the right to an education in our public schools is a fundamental interest which cannot be conditioned on wealth, we can discern no compelling state purpose necessitating the present method of financing. We have concluded, therefore, that such a system cannot withstand constitutional challenge and must fall before the equal protection clause."

"Plaintiffs contend that the school financing system classified on the basis of wealth. We find this proposition irrefutable. As we have already discussed, over half of all educational revenue is raised locally by levying taxes on real property in the individual school districts. Above the foundation program minimum (\$355 per elementary student and \$448 per high school student), the wealth of a school district, as measured by its assessed valuation, is the major determinant of educational expenditures. Although the amount of money raised locally is also a function of the rate at which the residents of a district are

²⁵293 F. Supp. 327 (N.D., Ill. 1968), *aff'd mem. sub nom. McInnis v. Ogilvie*, 394 U.S. 322 (1969)

willing to tax themselves, as a practical matter districts with small tax bases simply cannot levy taxes at a rate sufficient to produce the revenue that more affluent districts reap with minimal tax efforts. (See fn. 15, *infra*, and accompanying text.) For example, Baldwin Park citizens, who paid a school tax of \$5.48 per \$100 of assessed valuation in 1968-1969, were able to spend less than half as much on education as Beverly Hills residents, who were taxed only \$2.38 per \$100. (Cal. Dept. of Ed., *op. cit. supra*, Table III—16, p. 42.)”

“We now reach the final step in the application of the ‘strict scrutiny’ equal protection standard—the determination of whether the California school financing system, as presently structured, is necessary to achieve a compelling state interest.

The state interest which defendants advance in support of the current fiscal scheme is California’s policy ‘to strengthen and encourage local responsibility for control of public education.’ (Ed. Code, § 17300.) We treat separately the two possible aspects of this goal: first, the granting to local districts of effective decision-making power over the administration of their schools; and second, the promotion of local fiscal control over the amount of money to be spent on education.

The individual district may well be in the best position to decide whom to hire, how to schedule its educational offerings, and a host of other matters which are either of significant local impact or of such a detailed nature as to require decentralized determination. But even assuming *arguendo* that local administrative control may be a compelling state interest, the present financial system cannot be considered necessary to further this interest. No matter how the state decides to finance its system of public education, it can still leave this decision-making power in the hands of local districts.

The other asserted policy interest is that of allowing a local district to choose how much it wishes to spend on the education of its children. Defendants argue: ‘[If] one district raises a lesser amount per pupil than another district, this is a matter of choice and preference of the individual district, and reflects the individual desire for lower taxes rather than an expanded educational program, or may reflect a greater interest within that district in such other services that are supported by local property taxes as, for example, police and fire protection or hospital services.’

We need not decide whether such decentralized financial decision-making is a compelling state interest, since under the present financing system, such fiscal freewill is a cruel illusion for the poor school districts. We cannot agree that Baldwin Park residents care less about education than those in Beverly Hills solely because Baldwin Park spends less than \$600 per child while Beverly Hills spends over \$1,200. As defendants themselves recognize, perhaps the most accurate reflection of a community’s commitment to education is the rate at which its citizens are willing to tax themselves to support their schools. Yet by that standard, Baldwin Park should be deemed far

more devoted to learning than Beverly Hills, for Baldwin Park citizens levied a school tax of well over \$5 per \$100 of assessed valuation, while residents of Beverly Hills paid only slightly more than \$2.

In summary, so long as the assessed valuation within a district’s boundaries is a major determinant of how much it can spend for its schools, only a district with a large tax base will be truly able to decide how much it really cares about education. The poor district cannot freely choose to tax itself into an excellence which its tax rolls cannot provide. Far from being necessary to promote local fiscal choice, the present financing system actually deprives the less wealthy districts of that option.”

The New Jersey Supreme Court has not yet passed upon the questions of equality of educational opportunity presented in *Serrano v. Priest*, but the issue is on its way for decision. In *Robinson et al v. Cahill et al*, decided by the Superior Court of New Jersey, Law Division, (Hudson County) Docket No. L-18704-69, January 19, 1972, Judge Theodore Botter held that “the present system of financing public elementary and secondary schools in New Jersey violates the requirements for equality contained in the State and Federal Constitutions.” In declaring unconstitutional the “State School Incentive Equalization Aid Law” (Laws of 1970, Chapter 234, effective July 1, 1971), commonly known as the Bateman Act, the Court concluded:

“The system discriminates against pupils in districts with low real property wealth, and it discriminates against taxpayers by imposing unequal burdens for a common State purpose. The State must finance a “thorough and efficient” system of education out of State revenues raised by levies imposed uniformly on taxpayers of the same class. The present equalizing factors in the law are not sufficient to overcome inequities in the distribution of school funds and tax burdens.”

The Committee’s basic recommendations concerning educational financing, while hopefully complying with constitutional requirements, were arrived at prior to, and independent of, all the recent judicial decisions in this country. They represent the Committee’s own judgment concerning sound educational policy regardless of constitutional requirements.

Judge Botter’s opinion includes a detailed statistical and analytical background of the legal issues. These issues are considered under two broad headings; the education clause of the Constitution (Article VIII, Section IV, Paragraph 1 previously cited), and the Equal Protection clauses of the State and Federal Constitutions.

The obligation of the legislature to “provide for the maintenance and support of a thorough and efficient system of free public schools. . .” is considered in its historical context. On this point the opinion states:

“I conclude, therefore, that the Bateman Act as presently funded does not meet the State constitu-

tional standard of a thorough education for all. Fully funded, however, with funds to offset inflationary trends, the Bateman Act would probably reach this goal, even in cities with a high AFDC composition. It might also reach the constitutional goal in poorer non-AFDC districts, although they will remain at a disadvantage in competing with wealthy suburbs and AFDC cities in dollars available for good teachers. Accordingly, the Bateman Act will not be invalidated on the ground that at present funding levels it does not provide a thorough education for all. However, the minimum support aid and save harmless provisions cannot be reconciled at this time with the command of the Education Clause.'

The Court considers equal protection of the laws as a separate issue, in two aspects; first, whether the constitutional guarantees require the same amount of money to be spent on each pupil in the State, and secondly, whether the State responsibility to provide for the public school system permits financial support which results in varying property tax rates among the school districts. On the first aspect of equal protection, Judge Botter's opinion holds:

"This is not to suggest that the same amount of money must be spent on each pupil in the state. The differing needs of pupils would suggest the contrary. In fact, the evidence indicates that pupils of low socio-economic status need compensatory education to offset the natural disadvantages of their environment. This is consistent with some comments in the *West Morris Regional Board* case, *supra*, 58 N.J. at 477, 478. While that opinion states in dictum that the Equal Protection Clause of the Fourteenth Amendment does not require identical expenditures for all students, and states that benefits "may indeed depend upon the district of a student's residence" (at p. 478), the court clearly stated that it did not "anticipate the question whether the State statutory scheme may, because of local failures, become unequal to the constitutional promise and command." *Ibid*, n. 7.

On the issue of equality of tax burden, the opinion clearly holds that the State responsibility for education may not constitutionally be financed by varying tax rates on property in the various taxing districts. The opinion observes:

"No compelling State interest justifies the State's present financing system. It is doubtful that this system even meets the less stringent "rational basis" test normally applied to the regulation of state fiscal or economic matters. See *McGowan v. Maryland*, 366 U.S. 420 (1961); *Williamson v. Lee Optical of Oklahoma*, 348 U.S. 483 (1955). While local control is desirable, discriminations should not be tolerated if they are not necessary for achieving the stated purpose. See *Riccio* case, *supra*. A finance system can be devised for New Jersey which affords equal protection to all pupils without precluding local control over public education. . . .

". . . But one facet of the case at hand does invite a simple standard. Since the State Constitution requires

the State Legislature to provide a thorough education for all pupils age 5 to 18, a tax levied to raise revenues for that specific State purpose should be applied uniformly to all members of the same class of taxpayers. Under the present system taxpayers in different districts pay different tax rates for school purposes. To the extent that these revenues fulfill the State's constitutional obligation to provide a "thorough" education, the purpose remains a common State purpose, not a local purpose. (It is noted that there is no comparable provision in our Constitution dealing with municipal services such as police, fire, sanitation, etc.) Accordingly, the "equality" provisions of the State and Federal Constitutions preclude taxing the same class of property at different rates. . . .

"There is no compelling justification for making a taxpayer in one district pay a tax at a higher rate than a taxpayer in another district, so long as the revenue serves the common State educational purpose."

Bringing together his views on disparities in tax rates and the expenditure patterns, Judge Botter notes the possibility that some districts will not spend what is required for a "thorough and efficient" public education, while others may be quite ready to raise the taxes required for a higher level of expenditure. The latter is discussed below under the heading of "local leeway". So far as the opinion goes, the Court expressly reserves the issue with the following footnote:

"21 If monies are supplied to local districts from general State revenues sufficient for a "thorough" education, some districts may still desire to add to that sum by local property taxes. This may reintroduce inequities of various sorts; however, the issue was not argued, and my decision is not intended to reflect upon it. See *Landis* case, *supra*."

As to those districts which fail to provide sufficient funds, even with State assistance, the Court states:

"Education serves too important a function to leave it also to the mood—in some cases the low aspirations—of the taxpayers of a given district, even those whose children attend schools in the district. The uncertainty of raising sufficient local funds for school purposes is the very hazard that the uniform State tax was designed to meet under the Free School Law of 1871. As State Superintendent Apgar stated then, "By this change our school system is, for the first time in its history, placed upon a sure and substantial basis. Our schools will no longer depend for their support upon a fund which a mere majority at a town meeting may any year withhold." The Education Clause and the equality provisions of the New Jersey Constitution require a more certain and uniform basis than our statutory scheme now provides for the thorough education of each child.

"For the foregoing reasons I hold that the statutes of New Jersey do not provide the equality of educational opportunity which is demanded by our State Constitution. In my opinion the statutory scheme also violates the Equal Protection Clause of the Fourteenth Amendment."

The Committee concludes:

Equality of educational opportunity under the State and Federal Constitutions, as presently interpreted by the Courts involves two separate issues:

First, the equality of property tax burden to provide financial support for the State responsibility in education—now required by the weight of authority of those Courts which have passed on the issue.

Second, such equality of educational opportunity as may be implied in equal expenditures per pupil—this has not yet been recognized by the Courts as a constitutional requirement, so long as the funds provided by the State support a “thorough and efficient” education, and the constitutionality of permitting any expenditures above that level in the discretion of the local school board has not yet been determined.

The Present State Aid System in New Jersey

The modern period in State aid for schools in New Jersey began in 1954 with the enactment of the first fully funded equalization aid program.²⁶ From that time through the present, the equalization element of the formula was diluted by provision for some minimum aid per pupil.

The present system of State aid includes some 25 categories, as shown in Table 3-17. Among the 5 principal categories, priority number 2, is the formula intended to equalize educational opportunity. It is sometimes known as formula aid, and relates the grant generally to local fiscal capacity, as measured by State equalized valuation per pupil, with certain notable exceptions.

In addition, the School Building Act (priority rank number 3) is also based upon the equalization principle. This formula was supplemented by Chapter 177, Laws of 1968, and Chapter 10, Laws of 1971. These laws currently commit the State to payment of debt service on \$183.4 million of school district bonds of 71 school districts.

The equalization aid formula, known as the Bateman formula after the chairman of the Commission which recommended it, is not yet fully in actual operation. The whole program was intended to provide State aid totaling 40% of all school expense. Because of inadequate revenues, the State was unable to fully fund the equalization formula, and the formula distribution for the 1971-72 school year provided \$245 million in aid comprised of the following:

- (1) 363 minimum aid districts \$ 62,525,500
- (2) 233 equalization aid districts . . . 102,904,737
- (3) 20% of the difference between
Bateman and old formula 31,278,204
- (4) “Save harmless” 5,559,755

- (5) “Big 6” additional (\$27 per pupil) 5,316,435
- (6) Additional flat grant at \$25 per pupil all districts 37,061,725
- TOTAL (596 districts including 18 county vocational districts . . . 244,646,356

The *State Aid to School District Study Commission*, in its Report of December 19, 1968 described the Bateman formula as follows:

“It is recommended that the State recognize the *Incentive-Equalization* principle by providing in addition to the minimum aid support, Incentive-Equalization aid based on local financial ability to support public schools. This Incentive-Equalization aid would be calculated according to the following formula:

$$IE = T [(GV \times P) - EV]$$

when—

IE = Incentive-equalization aid

T = District’s equalized school tax rate (without equalization aid)

GV = Guaranteed equalized valuations per weighted pupil (i.e., \$30,000 in standard district, \$37,500 in intermediate district, \$45,000 in comprehensive district)

P = Number of weighted pupils

EV = District’s equalized valuation

The total State support would be the minimum State support plus the Incentive-Equalization support:

$$SS = T [(GV \times P) - EV] + MS$$

when—

SS = Total support

MS = Minimum State support (i.e., \$110, \$135 and \$160 per weighted pupil in standard, intermediate or comprehensive districts, respectively.)

Rationale:

Any sound State support program must provide more money for poorer districts; otherwise the disparity in the quality of education and school support will continue or even increase. There are three reasons for the selection of \$30,000 for standard districts, \$37,500 for intermediate districts and \$45,000 for comprehensive districts.

First, the median equalized valuations per pupil now found in New Jersey approximate the amount set for standard districts. (The median was \$32,057 in 1965-66.) The added amounts for intermediate and comprehensive districts are rough approximations of the added tax base needed for better educational programs. The second and related reason for the selection of these amounts is that these bases will provide sufficient money for satisfactory, good or superior programs at a reasonable tax rate when other sources of school revenue, including the mini-

²⁶ See Commission on State Tax Policy, 7th Report: Public School Financing in New Jersey (1954).

TABLE 3-17
STATE OF NEW JERSEY
STATE AID FOR SCHOOLS, BY CATEGORY, 1969-1972

Priority Ranking	Grants-In-Aid	1969	1970	1971	1972
1.	State Contribution to Teachers Pension Fund (18A:66-33)	\$105,727,782	\$118,387,441	\$129,842,988	\$118,721,857
2.	State School Aid Formula—Minimum & Equalization—\$27 Additional Aid, Ch. 301,*L. 1968 (18A:58-5 to 5.4)	171,748,143	35,383,925 179,075,864	36,361,950* 216,875,582	245,013,900**
3.	School Building Aid (18A:58-21)	28,579,377	29,396,505	29,638,725	29,096,600
4.	Transportation (18A:58.7)	23,400,096	24,889,181	28,282,886	31,270,200
5.	Atypical Pupils (18A:58.6)	16,052,227	23,000,000	29,115,934	32,688,900
6.	Vocational Education (18A:58-34 Voc. Div.)	4,000,000	2,500,000	3,250,000	3,478,960
7.	State School Lunch Aid (18A:58-7.1)		2,800,000	3,400,000	6,500,000
8.	Helping Teachers—Co. Attend. Salary (18A:58-9)	1,195,023	1,226,455	1,420,889	1,344,682
9.	School Bldg. Aid—Debt Service (18A:33-1)		1,000,000	3,130,300	1,483,600
10.	Public School Safety Act (18A:17-43)	1,000,000	250,000	660,000	1,147,000
11.	Vocational School Districts (18A:54-9 18A:54-32)	559,720	637,000	784,810	705,600
12.	Salaries of Co. Supts. Fund (18A:7-5.1 Adm. Div.)	409,617	432,485	470,224	521,371
13.	Adult Education (18A:50-7)	275,000	325,000	500,000	400,000
14.	Manpower Dev. & Training—State Share Voc. Ed. (MDT Act of 1962)	200,000	200,000	200,000	200,000
15.	Emergency Fund (18A:58-11)	175,000	175,000	200,000	200,000
16.	Children Resident in Institutions (18A:38-2.1)	122,340	350,000	433,300	200,000
17.	Technical Ed.—Voc. Ed. (18A:58-34)	100,000	100,000	100,000	—
18.	Children Res. on State Owned Prop. (18A:58-5.2)	100,000	225,000	296,100	250,000
19.	Eve. School Foreign Born Res. (18A:49-3)	90,000	135,000	96,000	76,800
20.	Work Study Prgm.—Not Mandated Approved by Div. of Voc. Ed.	75,000	100,000	200,000	175,000
21.	Industrial Schools (18A:64E-S)	71,000	75,000	75,000	75,000
22.	Co. Audio Visual Aid Centers (18A:51-9)	50,000	50,000	100,000	100,000
23.	Adult Literacy—Not Mandated—Div. of Adm. & Voc. Ed.		900,000	943,338	775,600
24.	Adult Education—H.S. Equivalency (18A:50-12)		670,000	1,182,780	1,030,400
25.	Aid to Non-Public Schools				9,500,000
	TOTALS	\$353,930,325	\$422,283,856	\$451,198,856	\$484,955,470

* Included in Formula
** Includes Bateman

Source: N.J. Dept. of Education

... support payments, are included. Third, the differentials are sufficient to provide a strong incentive to support better educational programs in an efficient size district."

The Bateman formula can be illustrated simply by assuming districts of different wealth under various programs. Three typical illustrations follow:

\$710 Program
Standard District (\$30,000)

EV/Pupils	\$15,000	\$30,000	\$40,000	\$60,000
Rate (\$/c)	2.00	2.00	1.50	1.00
Local Share	300	600	600	600
State Aid	[300] [+110]	110	110	110

\$800 Program
Intermediate District (\$37,500)

Ev/Pupils	\$20,000	\$37,500	\$45,000	\$60,000	\$90,000
Rate (\$/c)	1.78	1.78	1.20	1.11	.74
Local Share	356	665	665	665	665
State Aid	[309] [+135]	135	135	135	135

**\$1,360 Program
Comprehensive District (\$45,000)**

EV/Pupils	\$20,000	\$30,000	\$45,000	\$60,000	\$90,000
Rate (\$/c)	2.67	2.67	2.67	2.0	1.33
Local Share	534	801	1,200	1,200	1,200
State Aid	[666 +160]	[399 +160]	160	160	160

These are full funding illustrations. The actual State aid distribution for 1971-72 represents a composite of the old and new.

The Cost of Full Implementation

The NJEA has projected a "realistic" estimate of the cost to the State of moving to a 40 per cent support program over a 3 year period and over a 5 year period, both beginning in 1971-72, as follows:

Plan 1—Reach 40% State Support Over 3 Years in 3 Equal Steps

	Est. Expenditures+	Present+ Aid	Additional Aid+
	(Millions)	(Millions)	(Millions)
1971-72	\$1,890	\$478	\$119
1972-73	2,050	503	238
1973-74	2,210*	528	356

*40% aid is equal to \$884 million; additional required \$356 million.

+ Includes State contributions to pension fund.

This plan assumes that expenditures rise \$160 million per year each year. At 40 per cent State support level, aid of \$884 million would be required. Under present laws \$528 million would be available and the additional aid needed would be \$356 million. If spread equally over the 3 year period, the State would appropriate an additional \$119 million each year for 3 years.

Plan 2—Reach 40% State Support Over 5 Years in 5 Equal Steps

	Est. Expenditures	Present Aid Will Provide	Additional Money Required
	(Millions)	(Millions)	(Millions)
1971-72	\$1,890	478	\$ 87
1972-73	2,050	503	174
1973-74	2,210	528	260
1974-75	2,370	553	347
1975-76	2,530**	578	434

**40% aid is equal to \$1,012 million; additional required \$434 million.

The operation of the formula in the context of equality of educational opportunity as the courts and commentators have been espousing it may be evaluated as follows:

—The fiscal capacity of school districts continues to be measured by the equalized value of taxable property per pupil.

—The formula encourages disparity rather than uniformity of expenditures per pupil among the districts.

—The flat grant part of the formula will lessen rather than increase equalization of educational opportunity in a fiscal sense.

—Districts with average wealth or less will be able to offer high cost programs with assurance that the tax rate will not exceed the guaranteed rate—but that rate will be higher as the expenditure level rises.

—Those with lower cost programs and below average wealth will be able to increase their programs with the State assuming all of the increased cost above the level which can be supported by the guaranteed tax rate.

—Those with average wealth or greater will have little more State support than now—and if they have high tax rates now to support high cost programs, they may be expected to continue that way.

—Wealthy districts will still enjoy lower tax rates for a given expenditure program.

In brief, the costs of a better quality public educational program will continue to be more difficult for some districts than others to meet from the property tax and wide disparities in school tax rates will continue due to the great inequalities in valuation per pupil among districts with equal educational costs. (See Table 3-18).

Equalization of School Taxes

It may be concluded that school program equality and school tax rate equality must be considered as separate problems. Why should the taxpayers of one district sacrifice at twice the rate of taxpayers of another district to provide a service which is State mandated, and a State responsibility? The same question can be raised in other terms: Why should one plant of General Motors pay at twice the rate in one community than it does in another to help support education? That form of the question is not likely to generate much of an activist response. Why, then, should a child in one district be supported by a tax system which has only half the strength as that in another? It is in this context that substandard educational programs may be a consequence of bad fiscal policy expressed as excessive reliance upon property taxes to finance schools or any other service of government.

In the past the property tax has been the mainstay of local government for various reasons of tax policy and tax administration. State aid formulas have not been intended to equalize fiscal capacity but rather to avoid adverse effects on educational programs among school districts at the lower end of the fiscal capacity rankings as measured by taxable property valuations per pupil

TABLE 3-18
STATE OF NEW JERSEY
Frequency Distribution of N.J. School Districts Arrayed According to 1970 Equalized Valuation per Pupil
and 1971-72 Full Bateman-plus-Atypical Aid as a Percent of 1969-70 Cost

EV/Pupil (\$000)	2	282(26)	104(6)	37(4)	35(7)	30(5)	33(5)	28(3)	12(3)	8	2	2	Totals
above 200		6	2										8
175-200		1											1
150-175		8	1(1)										9(1)
140-150		1											1
130-140		6											6
120-130		6											6
110-120		2											2
100-110		4											4
90-100		4											4
80-90		6											6
70-80		16(1)	1										17(1)
60-70		27(2)	4										31(2)
50-60	1	40(5)	9										50(5)
40-50	1	86(13)	21										108(13)
30-40		65(5)	55(4)	10(3)	5(2)		1						136(14)
20-30		2	11(1)	27(1)	29(5)	28(5)	20(4)	2	2(1)	1			122(17)
10-20		2			1	1	12(1)	25(3)	9(2)	7	1	1	59(6)
0-10						1		1	1		1	1	5
	0-10%	10-20%	20-30%	30-40%	40-50%	50-60%	60-70%	70-80%	80-90%	90-100%	100-110%	110-120%	

Aid as % of 69-70 Cost

Note: Figures in parentheses are Regional Districts included in the adjacent number

42

to be educated. By and large they have succeeded in that limited goal, but they have not succeeded in equalizing either expenditure programs or school tax rates at the local level.

Even with a "perfect" State aid program, the search for equality of educational opportunity based upon equality of local fiscal capacity is destined to remain a will-o-the-wisp, so long as spending programs are permitted to vary among school districts according to the initiative and willingness of people to tax themselves for public education. However, even if the State were willing to standardize school district spending programs at a fixed level (with due regard to unit cost differences among different areas), it would not be possible to achieve substantial equality of local tax rates for schools through the use of any State aid formula without reducing the local rate to a point (the rate of the near wealthiest district) which would impose a State burden to provide aid funds which would be imprudent if not impossible. Moreover, full State financing then becomes a more attractive alternative.

There could be substantial tax as well as other advantages in State financing of all or substantially all local school costs, beyond equalization of educational opportunity. These may be listed as follows:

1. Elimination of the wasteful competition in educational programs and tax rates which now exists among local districts. Such competition hardly represents an optimum use of public resources.

2. Reduction of municipal "ratables zoning." As the costs of school needs are felt locally, municipalities tend to try to zone out people and their children, and to zone in industry. They may not attract the industry, but they do succeed in keeping out the people.

3. Support for a State housing policy would probably follow as local governments relax zoning motivated by anti-school costs. In addition, a stabilized and uniform property tax rate for schools would leave little property tax deterrent to normal growth of housing development where needed.

4. It would facilitate a balanced use of property and non-property taxes to support the schools. As shown in Table 3-14, the present system seems to leave most of the burden of growing costs to be raised by local property taxation. State financing can substitute a uniform State rate at a modest level for the existing excessive local property tax rates, without attempting to shift the entire burden of school costs to non-property taxes.

5. It could eliminate property tax havens. This is perhaps most significant from a fiscal standpoint. With unequalized valuations per pupil ranging widely, the present disparity results in unearned tax shelter for property

in high value districts which avoids an equal contribution to the State responsibility for education.

6. It can assure the expenditure of adequate funds by the school districts to provide an equalized educational program. With central financing, the legislature will have both the opportunity and the responsibility to decide how much per pupil is to be supported, and can thus encourage districts with programs inadequate to their needs, to provide better quality education.

7. It can remove a deterrent to school district reorganization. Experience has proved that districts of greater wealth per pupil are usually unwilling to pool their resources with poorer neighboring districts in consolidated or regional school districts. The elimination of property tax disincentives would obviously be an advantage in this context for more effective school district organization.

8. Greater urban-suburban balance, finally, would tend to result from a combination of central financing of schools and State or Federal takeover of welfare costs. The latter relieves urban centers while the former would relieve both suburban areas and urban centers. As a matter of tax equity, this would tend to cause property tax relief to be more evenly distributed.

9. Of major importance, it would provide for equalization of educational opportunity.

A Plan for State Financing of Schools

The substantial advantages of State financing of schools will not come without solutions to some very knotty problems of implementation in addition to the key need for State funding. The basic assumption is that central financing would not conflict with local control of the schools. With this assumption, two prime questions must be answered:

First, on what basis would the State distribute funds to the school districts? Obviously some level of support must be fixed. The problems we have at present are that some districts are spending \$600.00 per pupil; others \$1,200.00 per pupil. Certainly State funding could not be expected to provide these different sums to different districts. Dr. James Conant suggested the State might distribute a uniform amount per pupil—perhaps per weighted pupil (to allow for high cost elements). If this were the approach, and no district could spend more, the equality of educational programs would be attained at the price of reducing all districts to the average.

Second, how much local leeway should be allowed for expenditure levels above the State support level. The ACIR has suggested 10% above the State program. In a State with wide disparities in spending levels

this would prove inadequate. For example, in New Jersey district current expenditures in the 1969-70 school year averaged \$800.00 per pupil with \$962.00 per pupil at the 80th percentile and \$660.00 at the 20th percentile. During the same school year there were four K-12 districts spending between \$1,100.00 and \$1,200.00 per pupil and several high school districts spent even more in current expense.

Proposed Full Funding of Local School Budgets by the State

1. *Generally.* The Committee is unanimous that the time has come for substantially full funding of the public, elementary and secondary school system by the State. This was also the conclusion recently reported by the Fleischmann Commission in New York State, after a two-year study on which the Commission expended \$1.5 million. It is the most promising way of satisfying the equal taxation requirements of recent judicial decisions, and at the same time retaining local administration of the schools.

The Committee recommends:

That the State assume responsibility for all of the operating costs of a standard quality education.

2. *Educational Program.* A State-funding program begins with wide disparity of expenditures per pupil among the various school districts. Part of the disparity is undoubtedly due to differences in the regional costs of living, part to differences in the educational problems encountered among the school districts, and part to variations in educational standards among the districts. As the data have shown, actual expenditures per pupil, in response to these three diverse influences, are very much affected by the underlying differences in taxable valuations per pupil among the districts. The obvious need is to provide a State program which is sufficiently flexible to recognize inherent differences among the districts and yet to be expressed in terms of a uniform quality education, which will eliminate the accidents of the location of taxable wealth as a factor in educational quality.

The Committee recommends:

The Commissioner of Education shall annually determine and promulgate prior to December 31st a current expense cost per pupil sufficient to support a uniform high quality standard of elementary and secondary education, provided that he shall not for any year promulgate a cost per pupil which is greater than 120% of the weighted average expenditure by the school districts during the next preceding school year.

Each district shall be entitled to an annual distribution of the amount of the promulgated cost per pupil multiplied by its number of weighted pupils, determined in accordance with the Bateman Act. The distribution to the school districts shall take into account inherent regional cost differences so that the amount provided for each school district will be sufficient to permit the district to achieve for its pupils the quality of education intended by the promulgated standard.

3. *Variations from the Standard Quality Program.* The Committee has been deeply concerned with the extent to which any school district should be permitted to vary the quality of its educational program, either above or below the promulgated standard. There are those who feel strongly that a public school system should offer every child, wherever he may live, the same quality educational program. This approach would represent a literal application of the concept of equality of educational opportunity, and would be the normal result of having a single State school district.

There are those who feel equally strongly that in the long run the cause of public education will not be advanced by uniformity of educational programs throughout the State, and that State policy should encourage development of "lighthouse" districts, which can eventually bring to all the pupils the benefits of innovation and advancement in the art of teaching and learning. Whichever may be the more valid approach, the Committee is convinced that at this stage in history it is neither necessary nor desirable to try to force a reduction of expenditures in those districts which have been spending about average amounts per pupil. On the other hand, it is perfectly feasible and essential, if we are to preserve equality of educational opportunity, to encourage and possibly to compel those districts which now have inadequate and underfunded educational programs to take advantage of the State support and to raise the quality of the local educational program to the State standard.

The Committee recommends:

(a) Any district which has been spending less than the amount determined and certified by the Commissioner for the district shall be encouraged by the Commissioner prudently to increase its expenditures to the amount certified; provided that no such district may increase its current expenditures per pupil for any year by more than 20% over the prior year's expenditures unless it shall first apply to and receive the approval of the Commissioner, ex-

cept that any district shall be entitled to increase its per pupil expenditures to the standard quality State program over a period of five years with or without approval.

(b) No district may spend more per pupil than the State quality program provides unless the question is first submitted to and approved by the voters of the district at a public referendum, provided that any district which was spending more per weighted pupil than the State supported program prior to its adoption may continue to spend that amount per pupil without a referendum.

(c) Whenever an increase in the per pupil expenditures of a district would exceed the State supported program beyond a reasonable local leeway, the State Board of Education, upon recommendation of the Commissioner, may limit any increase in the district's per pupil expenditure if the district is already spending more than one-third above the amount determined and certified by the Commissioner for the district or such increase would cause its expenditures to exceed such amount by more than one-third.

4. *Equalization of Local Leeway Ability.* The Committee, having recognized the necessity of allowing school districts, with the approval of their voters, to exceed the per pupil expenditures certified by the Commissioner, finds it logically necessary to equalize the ability of the various districts to increase their expenditures without reestablishing the inequalities of tax burden which the Committee's work is dedicated to avoid. The Committee has explored various ways of achieving such equality of tax burden for a given increase in per pupil expenditures among the various school districts.

The Committee's studies have centered upon two alternative ways of financing the local leeway expenditures. One may be designated the "locally pooled resources" method, and the other the "State shared cost method." Under the first method any district that wished to spend more than the State standard provided would be required to levy a local property tax at the rate that would be needed for such expenditure by a district of average wealth. A district of above average wealth would obviously produce more money than required, and the excess would be paid into a State fund. A district with less than average wealth would produce less money than required, and the difference would be paid out of the fund by the State to the district. This approach would assure equality of tax sacrifice for any given expenditure, regardless of the wealth of the district, and would not need any supplementation from general State revenues. It would probably present dis-

tricts of greater than average wealth with unacceptable alternatives; that is, to subsidize out of local property taxes expenditures in other districts as the price of increasing their own, or to avoid the increased expenditure.

The second approach, State cost sharing, would provide absolute equality of resources at a uniform tax rate for the great majority of districts, and would avoid the obvious objection to the local resource sharing approach. Under an optimum cost sharing approach, the State would provide a district of average wealth with one-half the cost of its local leeway expenditures. For districts of greater or lesser than average wealth, the State sharing percentage could be varied inversely to the district's wealth per pupil as follows:

$$\text{State share of local leeway expenditure} = 1 - \left[\frac{.5 \times \text{Eq. Val./Pupil in District}}{\text{State Avg. Eq. Val./Pupil}} \right]$$

This formula will provide absolute equality of tax rate among all of the school districts for any given leeway expenditure for school districts of up to \$62,316 per weighted pupil, or \$77,895 per unweighted pupil, as of 1971. Above the stated limits the district "runs off the scale," and receives no State money but its high wealth per pupil would enable it to provide leeway expenditure with a lesser tax rate per dollar than the districts below the limit. There were relatively few districts having a greater wealth per pupil than \$77,895 in 1971, and they had very few pupils, and the Committee does not believe that this slight variation from absolute equality impairs the utility of the formula.

The Committee recommends:

The State shall equalize the ability of all districts to provide local leeway expenditures, subject to the approval of the voters of the district as required above, by State sharing of the cost of such expenditures on the basis of a payment of 50% of that cost exceeding the standard State quality program, for a district of average wealth per pupil (using a weighted average), with proportionately more of a State share for districts of less than average wealth, and a lesser State share tapering to zero for districts with more than twice the average wealth. In order to control the scope of the State's commitment under this recommendation, the Committee further recommends that the State should not share in any cost per pupil exceeding 133% of the current State certified program for the district.

5. *Other Existing Programs.* The Committee recognizes that the proposed program does not deal with building aid, atypical student aid, or other categories of existing State aid programs. It is contemplated that such programs, including transportation, would be aided and financed as under present law.

The Committee recommends:

The proposed full funding of operating expense shall replace the existing formula aid only, and all other existing programs shall be retained as presently authorized by law.

6. *Collective Bargaining.* With a substantially full State funding of the cost of local education, there is a new State responsibility for the manner in which such costs are determined. While this problem might be avoided at the outset, it would be unrealistic to assume that the Legislature would be satisfied very long with the responsibility to make annual appropriations for full funding of school costs were those costs to be largely the result of 578 different collective bargaining efforts by the school districts themselves. Moreover, regional collective bargaining would relieve school boards of a very trying task and reduce a harmful form of competition among the districts.

The Committee recommends:

The State shall establish a system of regional collective bargaining for teachers' salaries and fringe benefits. A regional representative of the State, after consultation with the local school boards, would be authorized to bargain collectively for the school districts in relation to salaries and fringe benefits of teachers and administrators, with power to recognize historical, cost of living and other inherent differences among districts and regions. The result of the collective bargaining shall be binding on the school district.

7. *Retained Local Control.* The Committee, like Dr. Conant and Dr. Allen, is convinced that local control over the public schools is both desirable and feasible together with State funding. Accordingly,

The Committee recommends:

Each local school district Board of Education shall continue to be responsible for:

- (a) educational programs;
- (b) staffing ratios;
- (c) appointment of personnel;
- (d) selection and implementation of auxiliary services;
- (e) conditions of work, and work assignments;
- (f) administration and management of the school system.

8. *Source of State Funds.* Full state funding could come entirely from the property tax, entirely from non-property taxes or from a combination of both. Within the Committee, there has been no inclination to turn to the property tax alone, but there has been a sincere difference of opinion as to the choice between the other

two alternatives. There are those who would abolish the property tax for schools entirely, and raise the \$1.2 billion (as of 1971) now raised from the property tax for schools through the levy of state non-property taxes. This would still leave some local property tax for schools, at least in some school districts, in order to finance local leeway expenditures. Others on the Committee, for various reasons, have preferred a combination of non-property taxes and some state property tax uniformly assessed throughout the state, in place of the local property tax for schools, to provide the required state funds.

As shown in Chart 3-3, using 1970 for illustration, if the average effective tax rate were assessed state-wide, some 284 districts having higher local school taxes would save about \$83 million, some of them with rather marked declines in the rate. On the other hand, 283 districts which were then below the \$2.13 rate would have realized increases in property tax for schools totaling \$156 million. In effect, the state would have equalized the tax burden for schools with a gain to the state treasury of \$73 million.

As shown in Chart 3-4, also referring to 1970 illustration, a uniform state property tax of \$1.00 per hundred on the equalized valuation, in place of the present local school taxes, would result in 519 districts saving a total of \$564.3 million, while 48 districts would realize increases in school tax totaling \$9 million. As shown by the Chart, ***some of the school tax reductions under this plan would indeed be dramatic and practically all would be very substantial, most being cut at least in half,*** (exclusive of any extra-voted levies for the local share of local leeway expenditures).

The arguments for and against the retention of a \$1.00 state-wide property tax in place of the excessive local school taxes, may be summarized as follows:

A. The main argument against retention of even a \$1.00 uniform rate is two-fold; that it does not permit enough relief for real estate, and that there is no basis for confidence that the Legislature will keep it at \$1.00.

B. The principal arguments in favor of retaining a uniform rate of \$1.00 for schools are, first, that it can be secured, if the people wish it, by constitutional amendment adopted in due course; secondly, that there is reason to anticipate that the Legislature would respond properly to the public desire to hold the property taxes down; and that there are the following more specific advantages:

1. A balanced tax structure requires the stability provided by the property tax;
2. The uniform rate enables the state to require some contribution from existing "tax havens";

CHART 3-3
NEW JERSEY TAX POLICY COMMITTEE

\$2.13 Statewide Tax Rate for Schools

Total Property Tax Base 1970
\$55,598,958,067

Total School Taxes Raised 1970
\$1,111,248,145

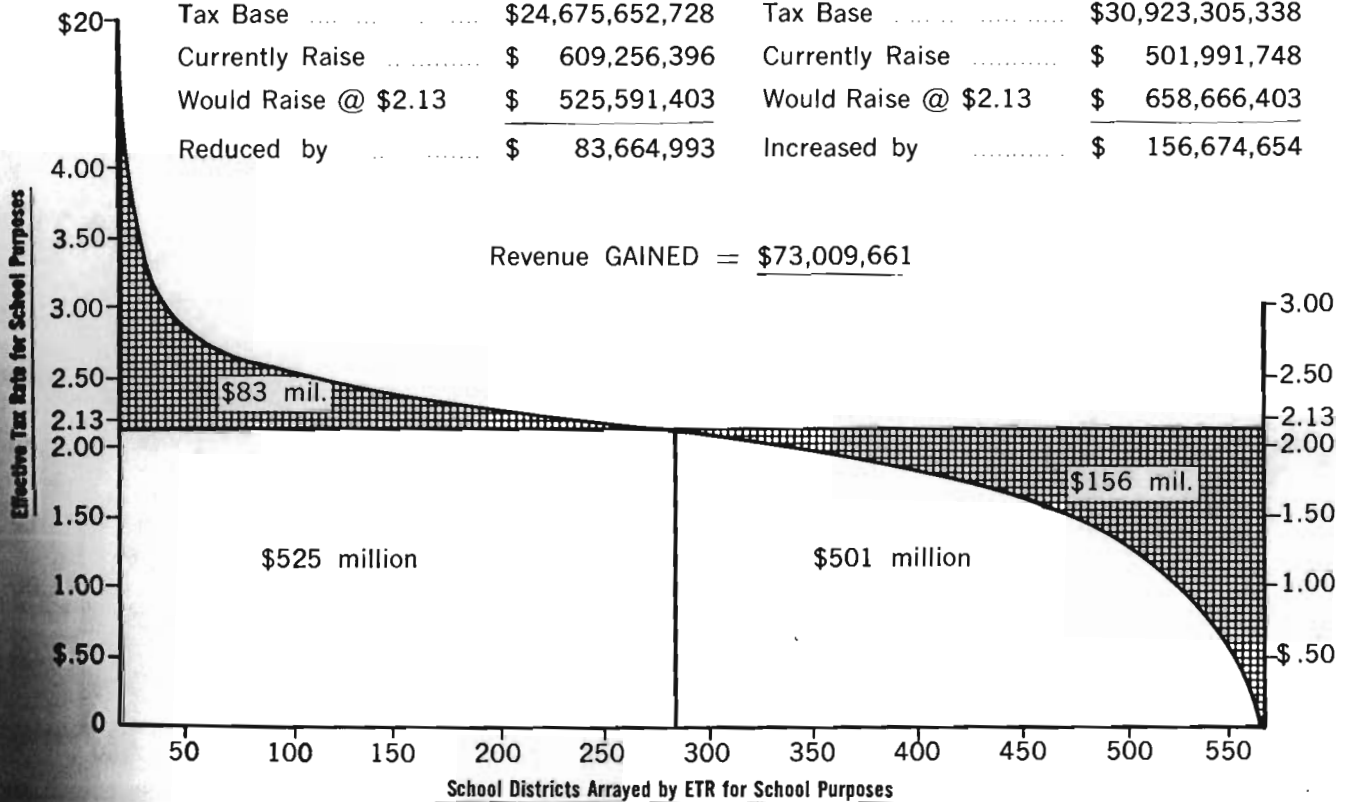
284 Districts At or Above \$2.13 Median

283 Districts Below \$2.13 Median

Tax Base \$24,675,652,728
Currently Raise \$ 609,256,396
Would Raise @ \$2.13 \$ 525,591,403
Reduced by \$ 83,664,993

Tax Base \$30,923,305,338
Currently Raise \$ 501,991,748
Would Raise @ \$2.13 \$ 658,666,403
Increased by \$ 156,674,654

Revenue GAINED = \$73,009,661



3. The retention of some property tax makes it possible to look to the income tax for much less support and assures the use of 1/2 the New York rates;

4. A complete elimination of the property tax for schools would create a more severe so-called "business windfall" in that 1/3 of the property tax is now paid on business property (see Part V for a discussion of the windfall problem);

5. The \$600 million in additional across-the-board relief to real estate could be used more discreetly for other important public purposes; and

6. There is some reason to believe that an emerging Federal interest in school finance will make it possible to achieve further reduction in the \$1.00 rate before too long.

The Committee recommends:

Full funding by the State of the operating expense of local school budgets shall be provided from a combination of sources consisting of State non-

property taxes and a Statewide uniform local property tax for schools at an effective tax rate of \$1.00 per hundred of full valuation, the latter to replace existing school taxes to finance the State standard quality educational program. Districts which chose to spend more than the amount allocated to them under the State program may finance any such expenditure, here designated local leeway, in whole or in part by a specially voted local tax rate together with equalizing state aid.

Performance Standards

With State financing and local control much discretion will remain with local authorities, as indicated by Dr. Conant and Dr. Allen (quoted previously). With full State financing, however, there is greater State responsibility to assure quality education in all districts. To this end the Committee has explored the possibility of some performance standard against which to test

**CHART 3-4
NEW JERSEY TAX POLICY COMMITTEE**

\$1.00 Statewide Tax Rate for Schools

Total Property Tax Base 1970
\$55,598,958,067

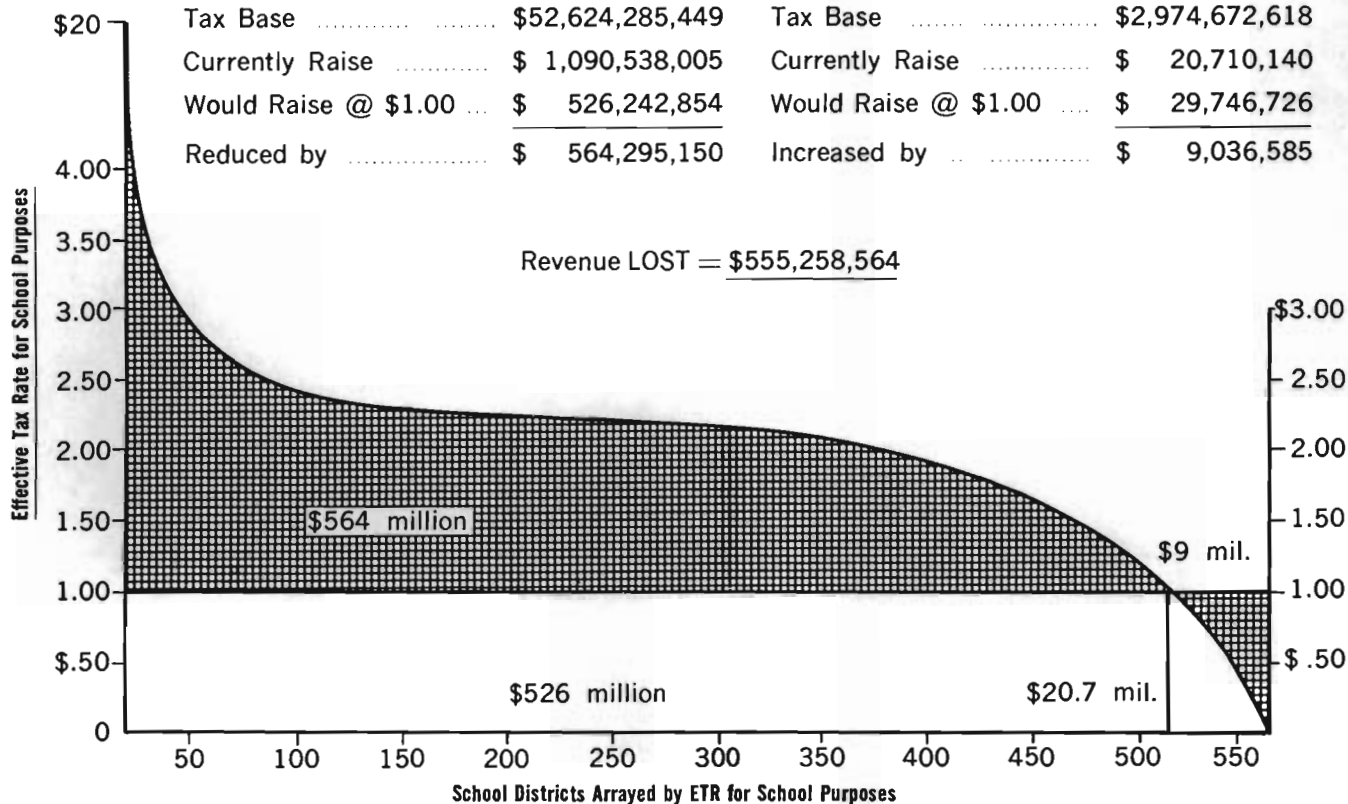
Total School Taxes Raised 1970
\$1,111,248,145

519 Districts At or Above \$1.00

48 Districts Below \$1.00

Tax Base \$52,624,285,449
Currently Raise \$ 1,090,538,005
Would Raise @ \$1.00 ... \$ 526,242,854
Reduced by \$ 564,295,150

Tax Base \$2,974,672,618
Currently Raise \$ 20,710,140
Would Raise @ \$1.00 ... \$ 29,746,726
Increased by \$ 9,036,585



the success of the districts—perhaps on an individual student basis. It has been well said: “The schools must be held accountable for their product.”²⁷

This accountability is not yet easy to obtain because results are not yet clearly measurable. There are indications, however, that rapid progress in the art is being made. For example, the National Assessment of Educational Progress (a project of the Education Commission of the States) has recently published its first report on *Science*. (July 1970). A summary of the report states:

“National Assessment does not provide information about how well Johnny did, or where Suzy stands in relation to Joe. No attempt is made to determine norms or individual scores. It is a census-like data-gathering process to tell what groups of young people at certain age levels know and do not

know (i.e., 67% of the 13-year-olds know this to be true, etc.).

The reports tell what young people know about specific questions or tasks, what information or skills they have or do not have, and what misinformation they believe. For example, the detailed report on Science list about 190 specific exercises,²⁸ and gives the percentages of each response.

These data provide information to school administrators, curriculum specialists, science teachers, school boards, legislators, scientists, and interested lay citizens. National Assessment reports are planned to be readily understood by parents and other interested laymen. Actual examples of performance give a clearer picture of achievements than a test score or some other abstract measures.”

²⁸ Although the complete assessment involved many more exercises, about 40 percent were selected as representative of the total to be publicly released at this time. The remaining 60 percent of the exercises will be used in subsequent assessments to measure change in performance over a period of time.

²⁷ C.E.D., *Education for the Urban Disadvantaged*, (1971) Chapter 6, p. 61.

The Committee recommends:

The Commissioner of Education should be required to develop and publish a periodic evaluation of the effectiveness of the State's public school system, with a view to achieving the best possible performance of all of the public schools and of the system as a whole.

That the State financing program include a mandate to the Commissioner of Education to develop with the approval of the State Board of Education, appropriate remedies to be employed where a district fails continually to show sufficient educational progress, and to report publicly his recommendations and actions under this procedure.

Financing Education Beyond the Public Schools

This report has addressed itself to the urgent problems of financing the public schools, but the Committee recognizes that the Legislature will also be concerned with problems of other educational sectors. There are four such major areas of educational interest:

- 1) Non-public elementary and secondary schools;
- 2) Privately-endowed colleges and universities;
- 3) State university and public colleges; and
- 4) County colleges and county libraries.

Non-public Elementary and Secondary Schools

Approximately 300,000 of a total of 1,800,000 children of school age attend non-public elementary and secondary schools as a matter of choice by their parents. If the State of New Jersey legally undertook to finance a greater portion of the programs of such non-public elementary and secondary schools, or if a substantial number of the students attending such schools transferred to the public school system, the Legislature would be forced to reconsider the adequacy of the school revenue raising measures proposed by the Committee.

Privately-Endowed Colleges and Universities

The same problem of financing, also of crisis proportions, has plagued the non-denominational privately-endowed colleges and universities, especially the smaller institutions. Various proposals of interest to the State, such as contract arrangements, in lieu of expansion of public college facilities, have not been considered by the Committee. The Legislature may be faced with the problem during the years ahead.

State University and Public Colleges

The State's commitment to higher education through existing public institutions is clear. Rising costs have only recently led to a recommendation of increased tuition, by the State Board of Education. The Committee is concerned that this approach will not solve the financial problems of the affected institutions. Tuition increases,

however necessary, are not likely to meet the growing financial needs of public higher education. As shown in Table 2 of Part I of the report, projected expenditures for education and higher education (exclusive of State financing for schools) are the single largest component of the projected revenue gap—with projected growth from \$165.9 million in 1970 to \$611.8 million in 1980 with 3% inflation and \$749.3 million with 4% inflation. The amount of the projected increase is little less than the total budget for all State operations combined in Fiscal 1971 (\$660 million). The financing of higher education involves major policy choices which are beyond a tax study, and the Legislature will undoubtedly be concerned with this problem during the years ahead.

County Colleges and County Libraries

These two subjects are also recognized by the Committee as requiring further study. They raise substantial questions of educational policy, as well as finance. Accordingly the Committee anticipates that they will be considered in this context in the future.

Cost of the Program

The cost of the program has been estimated as follows for the first year (assuming it were adopted in time for the 1972-73 school year):

Basic quality program		\$1,496,179,429.
unused potential ^x		127,570,089.
	Net	1,368,609,340.
State share of leeway ^y		37,294,781.
		1,405,904,121.
Property Tax		552,992,026.
		852,912,095.
Present formula 71-72		245,013,900.
New Money Needed		<u>\$ 607,898,195.</u>

^xabout 40% of the districts.

^yabout 60% of the districts.

The above estimate is based upon the following basic data:

	<u>1971-72</u>	
Current expenditures to be financed		\$1,495,972,769.
Weighted pupils		1,774,815.1
Average expenditure		\$842.89
State average equalized valuation per weighted pupil		\$31,158

Appendix Table 3A-2 presents the effect of the proposed program on every school district, based upon actual school budgets for 1971-72 as filed with the Department of Education. The impact of this and of other changes recommended by the Committee affecting the local property tax rate is shown in Appendix Table 3A-1 for each municipal taxing district.

APPENDIX

IMPACT OF COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX—1971

The purpose of this appendix is to demonstrate, as nearly as possible, the impact on the property tax if the recommendations of the Committee had been implemented for the tax year 1971, assuming a continuation of all existing expenditure patterns and the same levels of public service. In most cases, the impact can be calculated fairly precisely. In other cases, some approximation must be used. Notes at the end of the table describe the procedure and data used.

Prepared for the Committee

BY THE BUREAU OF GOVERNMENT RESEARCH,
RUTGERS, THE STATE UNIVERSITY

Ernest C. Reock, *Director*

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT

STATE SUMMARY

County	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Atlantic	51,748,825	- 2,255,904	- 3,130,846	- 525,800	- 38,533	+ 34	- 12,075,634
Bergen	306,465,317	- 743,877	- 2,872,929	- 3,213,971	- 171,718	- 1,184	- 56,686,738
Burlington	71,498,717	- 1,644,575	- 2,083,330	- 48,354	- 31,410	- 66	- 33,615,500
Camden	113,811,683	- 5,051,713	- 7,081,090	- 1,471,332	- 44,740	- 25	- 39,875,086
Cape May	25,441,407	- 42,518	- 573,925	- 48,808	- 41,634	- 15	+ 119,622
Cumberland	26,830,449	- 679,546	- 1,663,349	- 200,802	- 9,000	+ 1	- 9,341,928
Essex	342,572,414	- 19,125,416	- 23,769,104	- 6,708,555	- 149,021	- 159	- 82,104,144
Gloucester	38,475,959	- 1,265,494	- 1,513,301	- 243,087	- 56,909	- 75	- 16,583,510
Hudson	165,013,949	- 18,906,539	- 7,285,957	- 3,239,129	- 137,892	+ 7	- 33,660,372
Hunterdon	23,360,457	- 115,130	- 523,461	- 130,249	- 23,981	- 7	- 8,719,080
52 Mercer	84,873,338	- 3,582,242	- 3,721,861	- 984,752	- 41,606	- 269	- 23,642,005
Middlesex	176,195,775	- 2,722,327	- 5,168,648	- 2,021,258	- 71,400	+ 207	- 62,002,953
Monmouth	148,413,697	- 2,234,987	- 6,017,167	- 560,151	- 63,101	+ 76	- 51,227,516
Morris	140,686,305	- 196,031	- 1,593,960	- 257,591	- 75,153	+ 8	- 42,221,213
Ocean	71,731,972	- 667,590	- 1,960,638	- 318,755	- 44,561	+ 1	- 21,357,388
Passaic	129,684,758	- 5,208,815	- 5,929,917	- 2,293,287	- 105,108	+ 181	- 30,454,817
Salem	12,330,702	- 334,104	- 742,675	- 150,945	- 20,988	- 124	- 6,022,167
Somerset	67,650,889	- 390,933	- 1,284,551	- 446,005	- 61,065	- 16	- 22,662,651
Sussex	32,034,823	- 167,718	- 804,269	- 46,959	- 35,341	+ 104	- 10,236,597
Union	175,722,367	- 2,473,848	- 3,868,173	- 2,811,524	- 57,034	+ 387	- 42,257,115
Warren	19,556,514	- 505,323	- 475,500	- 154,916	- 31,287	- 55	- 6,577,538
State Total	2,224,100,317	- 68,314,630	- 82,064,651	- 25,876,230	- 1,311,482	- 989	- 611,204,330

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

STATE SUMMARY									
County	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate Current Proposed	Equalized Tax Rate Current Proposed			
Atlantic	- 568,980	- 519,540	- 5,783	36,002,725**					
Bergen	- 3,604,780	- 1,370,170	- 48,795	237,751,155					
Burlington	- 1,116,700	- 387,520	- 323,380	32,247,882					
Camden	- 1,606,750	- 897,010	- 696,254	57,087,683					
Cape May	- 212,555	- 308,670	- 41,284	24,291,620					
Cumberland	- 303,050	- 294,560	- 306,983	14,031,232					
Essex	- 1,827,250	- 1,046,210	- 1,180,968	220,461,587**					
Gloucester	- 629,700	- 342,286	- 256,739	17,584,858					
Hudson	- 825,700	- 791,040	- 1,126,245	99,041,082					
Hunterdon	- 225,230	- 157,740	- 292,368	13,173,211					
Mercer	- 965,170	- 615,360	- 2,049,971	49,270,102					
Middlesex	- 2,211,650	- 774,960	- 2,686,489	98,536,297			[See Teller by municipality, following]		
Monmouth	- 1,542,200	- 727,950	- 110,362	85,930,339					
Morris	- 1,345,330	- 406,260	- 938,157	93,652,618					
Ocean	- 804,445	- 721,020	- 8,166	45,849,410					
Passaic	- 1,193,450	- 786,700	- 222,951	83,489,894					
Salem	- 190,690	- 135,220	- 1,925	4,731,864					
Somerset	- 736,650	- 250,000	- 152,918	41,666,100					
Sussex	- 265,350	- 152,800	- 19,096	20,306,797					
Union	- 1,882,960	- 808,383	- 178,464	121,385,253					
Warren	- 239,850	- 189,480	- 10,624	11,371,941					
State Total	- 22,298,440	- 11,682,879	-10,657,922	1,407,863,650**					

** In addition to adjustments shown in detail, Atlantic City and Newark would have to raise a total of \$17,174,886 in property taxes to replace revenue no longer available from discontinued local non-property taxes.

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX 1971 BY TAXING DISTRICT (Continued)

ATLANTIC COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Absecon	1,312,975	- 93,092	- 77,779	- 14,011	- 1,027	- 2,451	- 397,189
Atlantic City	17,276,334	- 1,039,101	- 938,638	- 137,991	- 10,112	+ 5,373	- 1,704,408
Brigantine	2,190,929	---	- 168,459	- 30,309	- 2,221	- 20,975	- 153,618
Buena	605,269	- 8,935	- 42,316	- 7,142	- 523	+ 525	- 228,775
Buena Vista	1,101,233	- 5,117	- 65,827	- 11,137	- 816	- 226	- 523,856
Corbin City	45,247	- 10	- 3,382	- 597	- 44	+ 451	+ 2,612
Egg Harbor City	1,009,167	- 87,450	- 40,392	- 7,002	- 513	- 2,245	- 521,040
Egg Harbor Twp.	2,466,392	---	- 183,781	- 32,756	- 2,400	+ 115,719	- 1,519,429
Estell Manor	186,176	---	- 16,872	- 2,928	- 215	+ 1,743	- 72,196
Folsom	358,037	- 3,845	- 21,583	- 3,862	- 283	- 1,375	- 107,436
Galloway	2,160,406	- 32,915	- 118,625	- 20,695	- 1,517	- 2,632	- 1,133,736
Hamilton	2,392,555	---	- 143,289	- 25,218	- 1,848	+ 2,895	- 958,175
Hammonton	2,603,672	- 68,046	- 161,766	- 27,933	- 2,047	- 10,638	- 1,091,802
Linwood	1,835,423	- 34,772	- 101,195	- 17,998	- 1,319	- 8,061	- 805,725
Longport	760,134	---	- 73,894	- 13,341	- 978	- 6,704	+ 205,645
Margate	3,404,275	---	- 280,461	- 50,660	- 3,713	- 29,066	- 220,654
Mullica	912,188	- 1,034	- 54,152	- 9,495	- 696	- 1,154	- 397,624
Northfield	2,198,428	- 119,781	- 125,125	- 22,505	- 1,649	- 9,876	- 708,036
Pleasantville	3,006,403	- 672,418	- 135,584	- 22,462	- 1,646	- 1,833	- 778,194
Port Republic	139,392	---	- 13,848	- 2,505	- 184	+ 93	- 63,149
Somers Point	2,170,177	- 88,813	- 124,047	- 22,005	- 1,613	- 5,991	- 534,501
Ventnor	3,418,342	---	- 227,284	- 41,061	- 3,009	- 25,079	- 259,627
Weymouth	195,671	- 575	- 12,547	- 2,187	- 160	+ 1,541	- 104,721
County Total	51,748,825	- 2,255,904	- 3,130,846	- 525,800	- 38,533	+ 34	- 12,075,634

54

ATLANTIC COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

ATLANTIC COUNTY						General Tax Rate		Equalized Tax Rate	
Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	Current	Proposed	Current	Proposed	
Absecon	- 32,350	- 13,400	---	681,676	7.41	3.84	3.92	2.03	
Atlantic City	- 75,770	- 144,880	---	16,605,693*	10.37	9.97	5.40	5.20	
Brigantine	- 29,450	- 13,920	---	1,771,977	6.01	4.86	3.01	2.43	
Buena	- 11,950	- 11,600	---	294,553	7.38	3.59	3.57	1.74	
Buena Vista	- 12,900	- 16,240	---	465,114	8.54	3.61	4.11	1.74	
Corbin City	- 950	- 1,520	---	41,807	7.82	7.22	3.20	2.95	
Egg Harbor City	- 18,050	- 13,680	---	318,795	12.60	3.98	6.08	1.92	
Egg Harbor Twp.	- 26,350	- 24,000	---	793,395	6.70	2.15	3.10	1.00	
Estell Manor	- 2,050	- 2,480	---	91,178	4.73	2.32	2.65	1.30	
Folsom	- 2,960	- 3,900	---	212,793	7.85	4.66	3.82	2.27	
Galloway	- 28,550	- 23,040	- 2,184	796,512	10.72	3.95	4.44	1.64	
Hamilton	- 24,550	- 33,520	---	1,208,850	8.78	4.43	4.02	2.03	
Hammonton	- 37,350	- 31,280	- 2,538	1,170,272	8.25	3.71	3.98	1.79	
Linwood	- 32,700	- 10,320	---	823,333	8.96	4.01	4.25	1.90	
Longport	- 7,100	- 4,720	---	859,042	6.11	6.90	2.37	2.68	
Margate	- 49,600	- 20,320	---	2,749,801	6.28	5.07	2.82	2.28	
Mullica	- 12,900	- 15,920	- 1,061	418,152	10.43	4.78	4.05	1.86	
Northfield	- 47,150	- 16,800	---	1,147,506	8.88	4.63	4.13	2.15	
Pleasantville	- 46,100	- 45,440	---	1,302,726	11.10	4.81	5.55	2.40	
Port Republic	- 2,750	- 2,480	---	54,569	4.70	1.84	2.35	.92	
Somers Point	- 28,000	- 29,200	---	1,336,007	8.82	5.42	4.15	2.55	
Ventnor	- 36,600	- 36,640	---	2,789,042	7.48	6.10	3.47	2.83	
Weymouth	- 2,850	- 4,240	---	69,932	8.06	2.88	3.72	1.33	
County Total	- 568,980	- 519,540	- 5,783	36,002,725					

* In addition to adjustments shown in detail, Atlantic City would have to raise \$3,374,886 in property taxes to replace revenue no longer available from 4th Class City sales tax.

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BERGEN COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Allendale	2,650,682	---	- 18,947	- 22,632	- 1,209	- 7,974	- 944,482
Alpine	742,332	---	- 9,623	- 12,093	- 646	+ 1,193	+ 88,578
Bergenfield	9,213,134	- 138,071	- 64,429	- 76,832	- 4,105	- 30,974	- 2,938,746
Bogota	2,427,791	---	- 19,752	- 23,482	- 1,255	- 7,162	- 838,383
Carlstadt	2,575,896	---	- 47,151	- 56,883	- 3,039	+ 12,332	+ 418,113
Cliffside Park	3,969,619	---	- 42,180	- 44,860	- 2,397	- 15,784	- 603,069
Closter	3,581,435	---	- 28,796	- 32,554	- 1,739	- 7,723	- 911,916
Cresskill	2,865,045	---	- 25,029	- 29,944	- 1,600	- 4,473	- 748,339
Demarest	2,146,434	---	- 15,554	- 19,852	- 1,061	- 6,616	- 482,536
Dumont	6,049,632	---	- 44,285	- 50,283	- 2,686	- 14,530	- 2,248,037
East Paterson	5,015,334	---	- 61,017	- 65,660	- 3,507	- 18,878	- 939,501
East Rutherford	2,969,232	---	- 37,326	- 44,981	- 2,403	+ 9,773	+ 61,913
Edgewater	1,651,330	---	- 46,431	- 33,070	- 1,767	- 13,519	+ 15,431
Emerson	3,024,393	---	- 21,025	- 26,528	- 1,417	- 9,041	- 928,381
Englewood	12,637,813	---	- 95,701	- 100,699	- 5,379	- 29,792	- 561,898
Englewood Cliffs	3,289,860	---	- 44,578	- 56,853	- 3,037	- 16,445	+ 619,532
Fair Lawn	12,227,615	---	- 110,504	- 123,044	- 6,574	- 20,414	- 3,096,200
Fairview	1,984,548	---	- 32,642	- 30,186	- 1,613	- 899	- 214,317
Fort Lee	9,267,525	---	- 120,427	- 125,732	- 6,717	- 48,568	+ 1,110,478
Franklin Lakes	3,520,405	---	- 33,260	- 41,686	- 2,227	- 6,141	- 742,784
Garfield	4,820,284	- 245,653	- 72,823	- 63,035	- 3,368	- 15,201	- 884,495
Glen Rock	5,650,404	---	- 37,956	- 45,084	- 2,409	- 17,113	- 1,278,541
Hackensack	12,606,982	---	- 139,114	- 130,892	- 6,993	- 26,824	- 1,128,089
Harrington Park	1,880,878	---	- 12,768	- 16,368	- 874	- 3,678	- 522,764
Hasbrouck Hts.	3,346,446	---	- 34,439	- 38,591	- 2,062	- 2,973	- 650,009
Haworth	1,758,388	---	- 12,486	- 15,794	- 844	+ 2,384	- 393,959
Hillsdale	4,603,461	---	- 29,652	- 37,076	- 1,981	- 9,470	- 1,147,291
Hohokus	1,792,669	---	- 17,854	- 21,862	- 1,168	- 7,086	- 74,503
Leonia	3,093,404	---	- 23,738	- 28,068	- 1,500	- 1,966	- 506,704
Little Ferry	2,239,807	---	- 28,119	- 28,102	- 1,501	- 5,110	- 402,009

56

BERGEN COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BERGEN COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Lodi	5,514,387	- 170,804	- 80,841	- 58,167	- 3,108	- 19,450	- 1,263,192
Lyndhurst	4,450,266	---	- 61,994	- 62,905	- 3,361	- 19,898	- 724,458
Mahwah	5,298,797	---	- 66,473	- 69,364	- 3,706	- 15,484	- 367,806
Maywood	3,518,717	---	- 29,643	- 33,458	- 1,788	- 10,707	- 647,152
Midland Park	3,137,503	---	- 23,689	- 24,113	- 1,288	- 11,235	- 826,316
Montvale	2,922,413	---	- 25,421	- 31,484	- 1,682	- 3,490	- 939,732
Moonachie	1,192,713	---	- 18,695	- 23,991	- 1,282	+ 3,095	+ 156,792
New Milford	5,470,441	- 36,463	- 44,647	- 48,433	- 2,588	- 9,566	- 1,668,000
North Arlington	3,736,668	- 47,669	- 38,715	- 44,034	- 2,353	- 9,291	- 375,580
Northvale	2,081,632	---	- 17,234	- 20,592	- 1,100	- 6,905	- 565,088
Norwood	1,635,864	---	- 13,727	- 16,671	- 891	- 508	- 525,079
Oakland	5,695,909	---	- 33,923	- 42,836	- 2,289	- 19,331	- 2,358,889
Old Tappan	1,649,732	---	- 12,119	- 15,448	- 825	+ 9,597	- 633,654
Oradell	3,656,781	---	- 32,447	- 39,496	- 2,110	+ 2,709	- 655,712
Palisades Park	3,557,593	---	- 39,891	- 36,606	- 1,956	- 10,203	- 587,399
Paramus	13,309,938	---	- 125,253	- 151,742	- 8,107	- 37,419	- 1,362,379
Park Ridge	3,355,755	---	- 23,936	- 27,060	- 1,446	- 7,750	- 1,162,013
Ramsey	5,496,938	---	- 38,115	- 47,821	- 2,555	- 14,871	- 1,563,643
Ridgefield	1,734,008	---	- 45,802	- 54,614	- 2,918	+ 780,196	- 49,487
Ridgefield Park	3,849,322	- 83,120	- 31,362	- 33,548	- 1,792	- 10,234	- 1,181,979
Ridgewood	14,220,319	---	- 91,743	- 108,449	- 5,794	- 45,577	- 3,348,959
River Edge	4,256,287	---	- 35,613	- 38,867	- 2,076	- 7,884	- 979,961
Rivervale	3,809,802	---	- 25,319	- 29,341	- 1,568	- 9,686	- 1,511,002
Rochelle Park	2,026,170	---	- 18,796	- 23,280	- 1,244	- 4,084	- 110,419
Rockleigh	153,468	---	- 5,977	- 7,753	- 414	+ 250	+ 187,568
Rutherford	5,813,995	---	- 53,324	- 57,042	- 3,048	- 13,664	- 1,022,971
Saddle Brook	4,541,446	---	- 47,986	- 56,280	- 3,007	- 14,300	- 972,270
Saddle River	1,267,351	---	- 17,411	- 21,937	- 1,172	- 5,481	+ 222,216
South Hackensack	1,258,696	---	- 18,658	- 22,581	- 1,206	- 2,649	+ 202,662
Teaneck	16,626,114	---	- 112,458	- 135,976	- 7,265	- 46,082	- 3,126,538

57

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BERGEN COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Tenafly	7,768,570	---	- 57,986	- 72,559	- 3,876	- 24,491	- 482,533
Teterboro	422,227	---	- 18,333	- 23,781	- 1,270	+ 2,858	+ 561,203
Upper Saddle River	3,972,383	---	- 28,571	- 36,118	- 1,930	- 13,266	- 1,205,337
Waldwick	4,781,081	---	- 26,265	- 30,828	- 1,647	- 13,891	- 1,644,668
Wallington	1,639,038	- 22,097	- 21,828	- 25,137	- 1,343	- 3,808	- 222,587
Washington Twp.	3,304,542	---	- 25,293	- 31,539	- 1,685	- 8,147	- 1,136,947
Westwood	3,692,113	---	- 30,804	- 34,796	- 1,859	- 5,869	- 1,140,879
Woodcliff Lake	2,746,738	---	- 19,552	- 23,636	- 1,263	- 8,669	- 822,524
Wood-Ridge	2,499,435	---	- 32,754	- 41,216	- 2,209	- 11,604	- 124,041
Wyckoff	6,797,387	---	- 52,725	- 67,746	- 3,619	- 29,355	- 1,835,077
County Total	306,465,317	- 743,877	- 2,872,929	- 3,213,971	- 171,718	- 1,184	- 56,686,738

58

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BERGEN COUNTY		Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate Current Proposed		Equalized Tax Rate Current Proposed	
Municipality									
Allendale	-	26,850	- 4,240	---	1,624,348	4.21	2.58	3.76	2.24
Alpine	-	3,750	- 1,120	---	804,871	2.67	2.89	1.97	2.13
Bergenfield	-	131,800	- 44,720	---	5,783,457	5.36	3.36	3.87	2.43
Bogota	-	34,300	- 18,130	---	1,485,327	3.73	2.28	3.62	2.22
Carlstadt	-	23,400	- 17,490	---	2,858,378	1.15	1.27	1.56	1.72
Cliffside Park	-	42,500	- 45,570	---	3,173,259	4.08	3.26	2.86	2.29
Closter	-	46,100	- 10,800	---	2,541,807	4.22	2.99	3.54	2.51
Cresskill	-	45,950	- 10,850	---	1,998,860	4.33	3.02	3.08	2.15
Demarest	-	27,150	- 4,560	---	1,589,105	4.70	3.48	3.45	2.55
Dumont	-	95,170	- 40,690	---	3,553,951	3.95	2.32	3.86	2.27
East Paterson	-	79,000	- 29,890	---	3,817,881	3.37	2.57	2.60	1.98
65 East Rutherford	-	21,500	- 17,600	---	2,917,198	2.26	2.21	2.34	2.28
Edgewater	-	9,900	- 5,930	---	1,556,144	2.67	2.51	2.25	2.12
Emerson	-	45,500	- 8,880	---	1,983,621	5.08	3.33	3.66	2.40
Englewood	-	60,850	- 33,710	---	11,749,784	5.33	4.95	4.09	3.80
Englewood Cliffs	-	23,700	- 4,760	---	3,760,019	2.08	2.38	1.93	2.21
Fair Lawn	-	197,530	- 52,470	---	8,620,879	4.47	3.15	3.30	2.33
Fairview	-	29,450	- 28,930	---	1,646,511	3.45	2.86	2.25	1.87
Fort Lee	-	49,120	- 46,120	---	9,981,319	2.59	2.79	2.35	2.54
Franklin Lakes	-	34,000	- 5,100	---	2,655,207	2.64	1.99	2.71	2.04
Garfield	-	63,770	- 106,800	---	3,365,139	3.47	2.42	2.62	1.83
Glen Rock	-	71,250	- 11,120	---	4,186,931	5.07	3.75	4.03	2.98
Hackensack	-	68,240	- 81,440	---	11,025,390	4.32	3.77	3.30	2.88
Harrington Park	-	24,100	- 3,890	---	1,296,436	4.27	2.94	3.67	2.53
Hasbrouck Hts.	-	59,700	- 23,920	---	2,534,752	3.69	2.79	2.81	2.12
Haworth	-	18,400	- 2,140	---	1,317,149	4.03	3.01	3.55	2.65
Hillsdale	-	61,800	- 11,440	---	3,304,751	4.49	3.22	3.99	2.86
Hohokus	-	24,200	- 1,840	---	1,644,156	2.53	2.31	2.65	2.42
Leonia	-	28,400	- 9,800	---	2,493,228	3.37	2.71	3.55	2.86
Little Ferry	-	27,950	- 20,550	---	1,726,466	2.68	2.06	2.60	2.00

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BERGEN COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Lodi	- 71,650	- 48,000	---	3,799,175	3.12	2.15	3.15	2.17
Lyndhurst	- 82,480	- 55,490	---	3,439,680	3.35	2.59	2.41	1.86
Mahwah	- 38,400	- 12,640	---	4,724,924	3.53	3.14	2.52	2.24
Maywood	- 52,300	- 18,570	---	2,725,099	3.79	2.93	3.46	2.68
Midland Park	- 34,950	- 16,000	---	2,199,912	4.50	3.15	4.27	2.99
Montvale	- 31,350	- 4,080	---	1,885,174	2.56	1.65	3.02	1.95
Moonachie	- 11,100	- 4,720	---	1,292,812	1.57	1.70	1.67	1.81
New Milford	- 91,410	- 20,260	---	3,549,074	5.13	3.33	3.62	2.35
North Arlington	- 63,850	- 29,280	---	3,125,896	4.06	3.39	2.78	2.32
Northvale	- 21,700	- 7,520	---	1,441,493	3.87	2.68	3.41	2.36
Norwood	- 20,570	- 5,670	---	1,052,748	3.87	2.49	3.17	2.04
Oakland	- 64,800	- 7,140	---	3,166,701	4.84	2.69	4.27	2.37
Old Tappan	- 18,500	- 3,140	---	975,343	3.16	1.87	3.44	2.04
Oradell	- 50,820	- 9,080	---	2,869,825	3.14	2.46	2.97	2.33
Palisades Park	- 37,170	- 21,410	---	2,822,958	3.07	2.43	3.17	2.51
Paramus	- 167,200	- 18,190	---	11,439,648	3.93	3.38	2.94	2.53
Park Ridge	- 37,850	- 10,560	---	2,085,140	4.47	2.77	4.02	2.49
Ramsey	- 59,100	- 10,480	---	3,760,353	3.31	2.26	3.76	2.56
Ridgefield	- 38,450	- 20,370	---	2,302,563	1.25	1.66	1.13	1.50
Ridgefield Park	- 47,050	- 23,970	---	2,436,267	3.79	2.40	3.80	2.41
Ridgewood	- 129,800	- 26,490	---	10,463,507	4.07	2.99	4.22	3.10
River Edge	- 70,950	- 12,050	---	3,108,886	5.00	3.65	3.50	2.55
Rivervale	- 45,820	- 6,430	---	2,180,636	5.48	3.14	4.15	2.38
Rochelle Park	- 31,300	- 14,560	---	1,822,487	3.80	3.41	2.75	2.47
Rockleigh	- 650	- 160	---	326,332	.72	1.52	.72	1.52
Rutherford	- 77,020	- 30,790	- 48,795	4,507,341	3.21	2.49	3.30	2.56
Saddle Brook	- 84,300	- 20,320	---	3,342,983	3.33	2.45	2.70	1.99
Saddle River	- 10,700	- 1,200	---	1,431,666	1.97	2.22	1.85	2.08
South Hackensack	- 9,000	- 5,120	---	1,402,144	2.52	2.80	2.09	2.32
Teaneck	- 171,950	- 62,560	---	12,963,285	3.60	2.80	3.96	3.08

BERGEN COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BERGEN COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Tenafly	- 68,390	- 31,570	---	7,027,165	3.80	3.43	3.45	3.11
Teterboro	---	---	---	942,904	.69	1.54	.75	1.67
Upper Saddle River	- 36,200	- 1,950	---	2,649,011	3.15	2.09	3.54	2.35
Waldwick	- 64,450	- 10,860	---	2,988,472	5.04	3.15	4.99	3.12
Wallington	- 29,750	- 34,960	---	1,277,528	2.81	2.19	2.18	1.70
Washington Twp.	- 54,870	- 3,530	---	2,042,531	4.43	2.74	3.35	2.07
Westwood	- 46,800	- 16,450	---	2,411,656	4.55	2.97	3.48	2.27
Woodcliff Lake	- 25,850	- 3,600	---	1,841,644	4.01	2.68	3.71	2.48
Wood-Ridge	- 40,300	- 22,080	---	2,225,231	2.49	2.21	2.19	1.95
Wyckoff	- 90,650	- 14,120	---	4,704,095	3.48	2.41	3.22	2.23
County Total	- 3,604,780	-1,370,170	- 48,795	237,751,155				

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BURLINGTON COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Bass River	278,885	---	- 10,888	- 252	- 164	- 1,876	- 113,985
Beverly	545,461	- 38,569	- 14,099	- 317	- 206	- 1,821	- 250,388
Bordentown City	1,015,627	- 76,103	- 25,027	- 519	- 337	- 3,316	- 502,868
Bordentown Twp.	1,938,516	- 2,141	- 64,009	- 1,563	- 1,015	- 13,402	- 742,082
Burlington City	1,503,616	---	- 83,073	- 1,631	- 1,060	+ 369,236	- 1,183,252
Burlington Twp.	3,145,656	---	- 99,448	- 2,362	- 1,534	- 18,560	- 1,098,052
Chesterfield	604,054	- 10,478	- 21,687	- 447	- 290	- 1,859	- 379,550
Cinnaminson	5,243,806	- 16,901	- 137,318	- 3,365	- 2,186	- 26,721	- 2,204,954
Delanco	806,344	- 2,737	- 27,255	- 600	- 390	- 3,814	- 424,023
Delran	2,579,934	- 32,918	- 85,338	- 2,023	- 1,314	- 21,937	- 1,016,418
Eastampton	643,498	- 10,491	- 16,679	- 365	- 242	- 3,255	- 356,216
Edgewater Park	1,945,226	- 41,073	- 51,552	- 1,241	- 806	- 14,411	- 981,248
Evesham	3,113,998	- 12,151	- 97,457	- 2,355	- 1,530	- 3,503	- 1,146,923
Fieldsboro	132,432	---	- 5,482	- 124	- 81	- 1,290	- 96,533
Florence	2,062,713	- 13,939	- 72,420	- 1,722	- 1,118	- 10,592	- 764,572
Hainesport	768,278	- 6,676	- 18,442	- 427	- 277	- 5,040	- 463,192
Lumberton	1,117,041	- 45,112	- 27,429	- 638	- 414	- 5,705	- 573,167
Mansfield	541,590	---	- 24,027	- 527	- 341	+ 2,593	- 429,039
Maple Shade	3,298,271	- 183,569	- 86,945	- 2,095	- 1,361	- 21,873	- 1,268,913
Medford	2,782,930	---	- 84,301	- 2,027	- 1,317	- 18,708	- 1,307,376
Medord Lakes	1,510,302	- 10,032	- 38,099	- 933	- 606	- 14,115	- 216,595
Moorestown	6,474,277	---	- 166,184	- 4,128	- 2,681	- 51,876	- 2,153,782
Mt. Holly	3,144,637	- 215,781	- 70,733	- 1,556	- 1,010	- 13,743	- 1,686,432
Mt. Laurel	4,411,301	---	- 110,180	- 2,675	- 1,737	- 28,507	- 1,596,323
New Hanover	58,797	---	- 6,795	- 122	- 79	+ 27,598	+ 16,210
North Hanover	359,858	---	- 19,325	- 391	- 254	+ 7,519	- 1,297,786
Palmyra	1,341,727	- 84,766	- 39,131	- 901	- 585	- 7,955	- 533,062
Pemberton Bor.	199,037	- 17,921	- 5,897	- 133	- 86	- 1,324	- 89,537
Pemberton Twp.	1,982,234	- 237,194	- 83,485	- 1,651	- 1,073	+ 12,363	- 2,341,039
Riverside	1,570,681	- 58,124	- 51,356	- 1,144	- 743	- 6,263	- 616,291

62

BURLINGTON COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BURLINGTON COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Riverton	794,604	- 47,581	- 21,887	- 499	- 324	- 5,916	- 265,785
Shamong	368,642	---	- 11,252	- 256	- 167	- 3,084	- 163,641
Southampton	1,115,177	- 3,255	- 35,613	- 820	- 533	- 4,302	- 478,381
Springfield	675,163	---	- 23,443	- 537	- 349	- 3,603	- 329,782
Tabernacle	437,243	- 8,051	- 11,986	- 273	- 177	- 2,544	- 164,879
Washington Twp.	272,361	---	- 12,001	- 282	- 183	- 3,609	- 49,073
Westampton	861,108	---	- 23,653	- 532	- 345	- 972	- 523,174
Willingboro	11,270,107	- 450,557	- 274,534	- 6,431	- 4,177	- 91,479	- 5,722,114
Woodland	428,914	- 6,719	- 16,786	- 316	- 205	- 2,929	- 69,394
Wrightstown	154,671	- 11,736	- 8,114	- 174	- 113	+ 529	- 31,889
County Total	71,498,717	-1,644,575	- 2,083,330	- 48,354	- 31,410	- 66	- 33,615,500

89

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BURLINGTON COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions		Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions		Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
	-		-				Current	Proposed	Current	Proposed
Bass River	-	2,800	-	6,080	- 409	142,431	3.80	1.94	2.73	1.39
Beverly	-	9,050	-	6,320	---	224,691	5.25	2.16	4.17	1.72
Bordentown City	-	11,950	-	13,360	---	382,147	5.78	2.17	4.82	1.81
Bordentown Twp.	-	35,100	-	6,560	- 59,711	1,012,933	4.43	2.31	2.96	1.55
Burlington City	-	38,250	-	40,800	---	524,786	2.67	.93	2.27	.79
Burlington Twp.	-	42,000	-	10,400	---	1,873,300	3.93	2.34	3.38	2.01
Chesterfield	-	7,450	-	3,680	-199,500	20,887**	3.57	---	3.23	---
Cinnaminson	-	84,800	-	11,040	- 16,169	2,740,352	4.96	2.59	3.76	1.96
Delanco	-	17,400	-	9,760	---	320,365	4.65	1.85	3.74	1.49
Delran	-	37,850	-	9,280	---	1,372,856	4.27	2.27	3.11	1.65
Eastampton	-	7,200	-	1,920	---	247,130	5.18	1.99	4.08	1.57
Edgewater Park	-	24,700	-	4,000	---	826,195	4.43	1.88	3.79	1.61
Evesham	-	47,300	-	7,840	---	1,794,939	4.41	2.54	3.09	1.78
Fieldsboro	-	2,250	-	1,680	---	24,992	4.77	.90	3.81	.72
Florence	-	37,450	-	32,240	---	1,128,660	3.60	1.97	3.25	1.78
Hainesport	-	13,100	-	8,480	- 324	252,320	5.17	1.70	4.36	1.43
Lumberton	-	15,150	-	3,440	- 3,178	442,808	4.58	1.81	4.29	1.70
Mansfield	-	8,600	-	5,440	---	76,209	3.15	.44	2.45	.34
Maple Shade	-	68,200	-	33,360	---	1,631,955	3.76	1.86	3.76	1.86
Medford	-	34,550	-	8,480	- 108	1,326,063	3.26	1.55	3.26	1.55
Medford Lakes	-	24,400	-	3,520	---	1,201,952	5.18	4.12	3.79	3.02
Moorestown	-	65,500	-	23,520	---	4,006,606	4.57	2.82	3.82	2.36
Mt. Holly	-	47,300	-	23,520	---	1,084,562	4.91	1.69	4.91	1.69
Mt. Laurel	-	45,850	-	8,160	---	2,617,869	4.16	2.47	3.92	2.33
New Hanover	-	1,150	-	640	---	93,819	1.44	2.29	.97	1.54
North Hanover	-	5,200	-	1,520	---	957,099**	2.64	---	2.21	---
Palmyra	-	30,700	-	17,600	---	627,027	4.96	2.31	3.56	1.66
Pemberton Bor.	-	3,600	-	2,000	---	78,539	3.81	1.50	3.61	1.42
Pemberton Twp.	-	71,600	-	13,760	---	755,205**	3.60	---	2.83	---
Riverside	-	33,100	-	28,080	---	775,580	4.53	2.23	3.50	1.72

64

BURLINGTON COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

BURLINGTON COUNTY												
Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions		Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions		Net Effect on Tax Levy of State In Lieu Payments		1971 Adjusted Total Tax Levy		General Tax Rate		Equalized Tax Rate	
							Current	Proposed	Current	Proposed		
Riverton	-	13,250	-	5,200	---		434,162	3.78	2.06	3.78	2.06	
Shamong	-	2,300	-	2,960	-	631	184,351	5.39	2.69	3.32	1.66	
Southampton	-	16,350	-	9,120	---		566,803	4.50	2.28	3.21	1.63	
Springfield	-	7,450	-	4,080	---		305,919	3.34	1.51	3.00	1.36	
Tabernacle	-	6,100	-	5,760	-	43	237,480	4.48	2.43	3.76	2.04	
Washington Twp.	-	1,950	-	2,160	-	2,748	200,355	3.67	2.70	2.26	1.66	
Westampton	-	16,000	-	2,560	-	547	293,325	4.31	1.47	3.88	1.32	
Willingboro	-	175,350	-	7,360	---		4,538,105	4.13	1.66	4.13	1.66	
Woodland	-	2,700	-	1,520	-	40,012	288,333	3.26	2.19	3.20	2.15	
Wrightstown	-	1,700	-	320	---		101,154	2.25	1.47	2.25	1.47	
County Total	-	1,116,700	-	387,520	-	323,380	32,247,882					

** See footnotes.

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

CAMDEN COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Audubon	2,653,033	- 87,584	- 167,467	- 35,707	- 1,086	+ 2,345	- 737,760
Audubon Park	144,854	- 23,175	- 4,487	- 828	- 25	- 176	- 89,375
Barrington	1,876,385	- 38,514	- 138,326	- 29,353	- 893	- 2,208	- 645,531
Bellmawr	2,985,728	- 196,975	- 197,987	- 39,919	- 1,214	+ 5,541	- 909,315
Berlin Bor.	1,295,817	- 16,576	- 91,012	- 19,036	- 579	+ 1,435	- 435,466
Berlin Twp.	1,005,274	- 51,156	- 55,771	- 11,641	- 354	- 1,197	- 440,232
Brooklawn	416,273	- 8,632	- 34,422	- 6,997	- 213	+ 2,715	- 135,305
Camden	21,935,661	- 2,748,739	- 1,089,528	- 202,854	- 6,168	- 998	- 6,710,169
Cherry Hill	25,704,151	- ---	- 1,591,136	- 342,377	- 10,411	- 68,548	- 10,471,893
Chesilhurst	176,430	- 16,274	- 9,141	- 1,692	- 51	+ 570	- 88,758
Clementon	1,117,559	- 63,903	- 60,947	- 12,461	- 379	- 1,121	- 380,845
Collingswood	3,735,582	- 245,168	- 228,580	- 48,379	- 1,471	- 4,873	- 1,365,238
Gibbsboro	646,604	- 16,662	- 40,562	- 8,295	- 252	+ 745	- 278,629
Gloucester City	2,568,099	- 199,551	- 189,469	- 38,976	- 1,185	+ 17,559	- 778,862
Gloucester Twp.	6,388,641	- 179,904	- 352,573	- 72,468	- 2,204	+ 12,236	- 2,815,846
Haddon Twp.	4,297,216	- 146,015	- 278,055	- 59,685	- 1,815	- 6,062	- 1,486,691
Haddonfield	4,794,014	- ---	- 308,228	- 66,138	- 2,011	- 10,637	- 1,244,958
Haddon Heights	2,291,321	- 101,259	- 142,922	- 30,243	- 920	+ 6,150	- 706,667
Hi-Nella	207,030	- 4,408	- 16,795	- 3,624	- 110	+ 1,672	- 50,463
Laurel Springs	514,086	- 22,759	- 33,469	- 7,071	- 215	+ 2,661	- 199,613
Lawnside	667,557	- 18,820	- 48,224	- 10,019	- 305	+ 3,819	- 195,601
Lindenwood	2,060,749	- 116,381	- 121,563	- 25,299	- 769	- 1,679	- 804,591
Magnolia	1,138,471	- 88,053	- 70,918	- 14,764	- 449	+ 1,751	- 375,746
Merchantville	1,056,185	- 67,878	- 71,626	- 15,359	- 467	+ 6,262	- 191,794
Mt. Ephraim	1,063,253	- 72,541	- 78,242	- 16,512	- 502	+ 1,615	- 232,965
Oaklyn	977,292	- 38,805	- 65,051	- 13,881	- 422	+ 295	- 251,341
Pennsauken	9,582,614	- 28,541	- 776,145	- 165,156	- 5,022	+ 13,735	- 2,980,410
Pine Hill	950,718	- 79,206	- 46,026	- 9,242	- 281	+ 1,071	- 433,483
Pine Valley	37,294	- ---	- 3,763	- 812	- 25	- 350	+ 14,245
Runnemede	1,905,329	- 70,701	- 128,590	- 27,186	- 827	+ 9,096	- 624,895

CAMDEN COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

CAMDEN COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Somerdale	1,354,969	- 42,667	- 80,846	- 16,755	- 509	+ 3,460	- 551,534
Stratford	2,069,701	- 160,360	- 135,123	- 28,867	- 878	- 1,774	- 771,366
Tavistock	16,302	---	- 2,552	- 551	- 17	- 290	+ 6,960
Voorhees	1,874,892	- 6,915	- 165,303	- 35,455	- 1,078	- 626	- 530,659
Waterford	1,071,957	- 35,884	- 58,641	- 12,050	- 366	+ 2,781	- 436,266
Winslow	2,731,909	---	- 169,629	- 35,957	- 1,093	+ 3,658	- 1,384,832
Woodlynne	498,733	- 57,707	- 27,971	- 5,723	- 174	- 658	- 159,192
County Total	113,811,683	- 5,051,713	- 7,081,090	- 1,471,332	- 44,740	- 25	- 39,875,086

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

CAMDEN COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Audubon	- 46,950	- 32,240	---	1,546,584	5.18	3.03	4.31	2.52
Audubon Park	---	---	---	26,788	9.78	1.81	9.78	1.81
Barrington	- 38,200	- 11,200	---	972,160	4.74	2.46	3.99	2.07
Bellmawr	- 64,450	- 11,280	---	1,570,129	4.78	2.51	4.24	2.23
Berlin Bor.	- 19,650	- 9,840	---	705,093	4.24	2.30	3.90	2.12
Berlin Twp.	- 15,050	- 10,080	---	419,794	6.98	2.91	4.85	2.02
Brooklawn	- 10,350	- 7,280	- 6,670	209,119	3.98	2.00	3.43	1.72
Camden	- 178,925	- 285,880	- 119,449	10,592,951	7.04	3.57	6.42	3.26
Cherry Hill	- 288,050	- 38,000	- 444,646	12,449,090	4.19	2.03	4.28	2.07
Chesilhurst	- 1,650	- 1,520	---	57,914	5.20	1.71	5.96	1.96
Clementon	- 16,650	- 11,920	---	569,333	6.26	3.19	5.08	2.59
Collingswood	- 51,450	- 44,000	---	1,746,423	4.96	2.32	4.38	2.05
Gibbsboro	- 12,500	- 2,640	---	287,809	5.84	2.60	4.69	2.09
Gloucester City	- 45,200	- 49,360	- 2,553	1,280,502	4.76	2.38	4.15	2.07
Gloucester Twp.	- 111,350	- 31,040	---	2,835,492	6.16	2.73	4.99	2.21
Haddon Twp.	- 76,500	- 40,960	---	2,201,433	4.76	2.44	4.07	2.09
Haddonfield	- 61,100	- 20,800	---	3,080,142	5.82	3.74	4.05	2.60
Haddon Heights	- 44,350	- 23,200	- 24,512	1,223,398	5.78	3.09	4.22	2.26
Hi-Nella	- 3,000	- 720	---	129,582	3.32	2.07	3.22	2.01
Laurel Springs	- 10,450	- 4,880	---	238,290	4.78	2.22	4.02	1.86
Lawnside	- 7,700	- 6,800	---	383,907	3.76	2.17	3.82	2.20
Lindenwold	- 38,450	- 15,120	---	936,897	4.64	2.11	4.57	2.08
Magnolia	- 20,950	- 8,000	---	561,342	4.78	2.36	4.36	2.15
Merchantville	- 15,650	- 10,040	---	689,633	5.06	3.30	3.80	2.48
Mt. Ephraim	- 28,850	- 14,640	- 21,529	599,087	4.60	2.59	3.65	2.05
Oaklyn	- 19,350	- 15,520	---	573,217	4.84	2.84	3.99	2.34
Pennsauken	- 163,350	- 91,760	- 744	5,385,221	4.06	2.28	3.50	1.96
Pine Hill	- 19,700	- 14,480	---	349,371	6.88	2.52	5.78	2.12
Pine Valley	---	---	---	46,589	3.89	4.86	2.58	3.22
Runnemed	- 48,150	- 16,880	---	997,196	4.70	2.46	4.02	2.10

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

CAMDEN COUNTY

Municipality	Net Effect on Tax Levy of Curtailement of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Somerdale	- 25,900	- 7,890	- 7,401	624,927	3.76	1.74	4.60	2.13
Stratford	- 44,425	- 5,280	---	921,628	5.02	2.23	4.05	1.80
Tavistock	---	---	---	19,852	1.80	2.19	1.84	2.24
Voorhees	- 26,350	- 6,000	- 5,700	1,096,806	3.88	2.27	2.99	1.75
Waterford	- 17,500	- 13,440	---	500,591	6.50	3.03	5.00	2.33
Winslow	- 24,050	- 23,360	- 63,050	1,033,596	5.28	2.00	4.33	1.64
Woodlynne	- 10,550	- 10,960	---	225,798	6.13	2.78	4.91	2.22
County Total	- 1,606,750	- 897,010	- 696,254	57,087,683				

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

CAPE MAY COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools						
Avalon	1,624,703	---	-	43,393	-	3,919	-	3,343	-	44,082	+	548,067	
Cape May City	1,602,393	---	-	25,521	-	1,871	-	1,596	-	20,683	-	89,839	
Cape May Point	136,196	---	-	3,596	-	322	-	275	-	3,973	+	29,749	
Dennis	338,380	---	-	8,752	-	673	-	574	+	16,248	-	196,247	
Lower Twp.	2,639,213	---	-	53,320	-	4,329	-	3,693	-	38,013	-	963,454	
Middle Twp.	2,009,934	-	27,587	-	34,687	-	2,839	-	2,422	-	15,021	-	929,983
North Wildwood	2,284,072	---	-	48,160	-	4,365	-	3,723	-	48,792	+	206,792	
Ocean City	6,661,598	---	-	141,575	-	12,784	-	10,904	-	125,163	+	789,281	
Sea Isle City	1,140,969	---	-	24,117	-	2,165	-	1,847	-	22,765	+	147,835	
Stone Harbor	935,289	---	-	39,335	-	3,584	-	3,057	-	36,111	+	554,243	
Upper Twp.	266,145	---	-	20,270	-	1,664	-	1,420	+	436,742	-	345,386	
West Cape May	249,194	-	7,729	-	3,900	-	284	-	242	-	2,703	-	78,537
West Wildwood	136,925	---	-	2,794	-	241	-	206	-	2,048	+	20,826	
Wildwood	3,123,181	---	-	70,715	-	5,030	-	4,290	-	38,886	+	302,461	
Wildwood Crest	1,996,314	---	-	49,880	-	4,449	-	3,795	-	51,978	+	332,393	
Woodbine	296,901	-	7,202	-	3,910	-	289	-	247	-	2,787	-	208,579
County Total	25,441,407	-	42,518	-	573,925	-	48,808	-	41,634	-	15	+	119,622

70

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

CAPE MAY COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Avalon	- 6,300	- 5,320	---	2,066,413	1.88	2.39	2.10	2.67
Cape May City	- 12,800	- 12,240	---	1,437,843	4.10	3.68	4.43	3.98
Cape May Point	- 1,050	- 2,800	---	153,929	3.93	4.44	2.12	2.40
Dennis	- 8,550	- 12,240	- 182	127,410	3.08	1.16	2.56	.96
Lower Twp.	- 34,750	- 83,730	---	1,457,924	3.44	1.90	3.17	1.75
Middle Twp.	- 28,925	- 41,570	- 4,944	921,956	4.66	2.14	3.61	1.66
North Wildwood	- 14,600	- 27,120	---	2,344,104	2.88	2.96	2.71	2.78
Ocean City	- 41,830	- 43,600	---	7,075,023	3.26	3.46	2.67	2.83
Sea Isle City	- 8,350	- 10,480	---	1,219,080	3.30	3.52	2.65	2.83
Stone Harbor	- 5,050	- 5,200	---	1,397,195	1.12	1.67	1.33	1.98
Upper Twp.	- 13,700	- 14,080	- 71	306,296	1.25	1.43	.81	.93
West Cape May	- 2,850	- 5,490	---	147,459	5.83	3.45	4.44	2.63
West Wildwood	- 950	- 2,720	---	148,792	3.08	3.34	2.89	3.13
Wildwood	- 10,600	- 23,520	---	3,272,601	3.25	3.40	3.31	3.46
Wildwood Crest	- 17,100	- 14,400	---	2,187,105	2.10	2.31	2.29	2.52
Woodbine	- 5,150	- 4,160	- 36,087	28,490	6.39	.61	5.41	.52
County Total	- 212,555	- 308,670	- 41,284	24,291,620				

71

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

CUMBERLAND COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Bridgeton	4,279,765	- 124,339	- 239,842	- 27,666	- 1,240	- 13,362	- 1,413,163
Commercial	624,832	- 15,083	- 34,077	- 4,041	- 181	- 1,511	- 257,369
Deerfield	402,631	- 13,781	- 29,797	- 3,688	- 165	+ 2,831	- 133,537
Downe	360,539	- 2,121	- 23,664	- 2,815	- 126	+ 4,398	- 200,882
Fairfield	672,105	- 9,848	- 46,144	- 5,498	- 246	- 9,216	- 326,242
Greenwich	268,473	- 1,370	- 18,144	- 2,242	- 100	+ 4,230	- 119,919
Hopewell	917,127	---	- 68,065	- 8,562	- 384	- 11,163	- 297,393
Lawrence	442,091	- 26,024	- 23,043	- 2,664	- 119	+ 7,928	- 210,071
Maurice River	665,141	---	- 45,318	- 5,244	- 235	+ 62,230	- 336,671
Millville	4,874,800	- 228,719	- 291,387	- 35,264	- 1,581	- 77,129	- 1,491,371
Shiloh	93,733	- 2,170	- 5,798	- 718	- 32	+ 2,594	- 52,616
Stow Creek	196,560	---	- 13,212	- 1,605	- 72	+ 15,414	- 93,743
Upper Deerfield	1,246,513	- 1,422	- 96,199	- 11,949	- 536	+ 100,487	- 477,740
Vineland	11,786,139	- 254,669	- 728,659	- 88,846	- 3,983	- 87,730	- 3,931,211
County Total	26,830,449	- 679,546	- 1,663,349	- 200,802	- 9,000	+ 1	- 9,341,928

72

CUMBERLAND COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

CUMBERLAND COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Bridgeton	- 44,850	- 49,440	---	2,365,863	4.53	2.50	5.62	3.10
Commercial	- 6,600	- 13,600	- 93	292,277	3.32	1.55	5.38	2.51
Deerfield	- 4,300	- 7,360	---	212,834	3.55	1.87	3.62	1.91
Downe	- 5,450	- 9,440	---	120,439	5.61	1.87	4.43	1.48
Fairfield	- 9,300	- 10,480	---	255,131	5.33	2.02	3.95	1.50
Greenwich	- 2,450	- 3,760	---	124,718	4.60	2.13	3.94	1.83
Hopewell	- 10,300	- 7,360	---	513,900	3.70	2.07	3.49	1.96
Lawrence	- 4,550	- 6,800	---	176,748	4.85	1.94	5.62	2.25
Maurice River	- 10,050	- 13,920	- 6,320	309,613	5.09	2.37	4.40	2.05
Millville	- 70,850	- 61,360	---	2,617,139	5.28	2.83	4.71	2.52
Shiloh	- 1,300	- 1,520	---	32,173	3.82	1.31	4.32	1.48
Stow Creek	- 1,450	- 3,360	---	98,532	3.47	1.74	4.22	2.11
Upper Deerfield	- 14,500	- 11,600	---	733,054	3.93	2.31	3.51	2.07
Vineland	- 117,100	- 94,560	-300,570	6,178,811	4.31	2.26	4.48	2.35
County Total	- 303,050	- 294,560	-306,983	14,031,232				

73

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

ESSEX COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Belleville	12,161,288	- 223,042	- 883,392	- 276,208	- 6,136	+ 8,245	- 2,315,934
Bloomfield	18,140,893	- 172,520	- 1,301,342	- 419,783	- 9,325	- 19,948	- 3,735,536
Caldwell	3,723,762	---	- 257,090	- 75,054	- 1,667	+ 465	- 683,014
Cedar Grove	5,649,019	- 48,995	- 376,876	- 121,793	- 2,705	- 3,658	- 1,297,069
East Orange	28,766,144	- 2,930,170	- 1,366,321	- 407,579	- 9,054	- 28,276	- 8,166,806
Essex Fells	1,647,824	---	- 139,946	- 45,239	- 1,005	- 1,847	- 31,325
Fairfield	4,850,853	---	- 455,908	- 147,850	- 3,284	- 12,901	- 312,222
Glen Ridge	4,990,306	---	- 247,479	- 79,769	- 1,772	- 15,014	- 1,476,226
Irvington	19,070,039	- 1,366,912	- 1,163,911	- 360,852	- 8,016	- 12,721	- 4,031,961
Livingston	15,025,845	---	- 1,155,655	- 376,813	- 8,370	- 11,826	- 3,718,315
Maplewood	12,330,790	---	- 778,090	- 249,379	- 5,540	- 24,924	- 1,827,888
Millburn	14,143,791	---	- 1,321,077	- 431,505	- 9,585	+ 8,718	+ 411,343
Montclair	19,208,256	---	- 1,207,720	- 384,495	- 8,541	- 30,470	- 3,675,319
Newark	112,531,156	- 13,322,172	- 8,389,729	- 1,841,943	- 40,916	+ 131,846	- 36,709,732
North Caldwell	3,353,796	---	- 210,313	- 68,753	- 1,527	- 6,483	- 783,753
Nutley	11,451,885	---	- 929,806	- 298,765	- 6,637	- 6,214	- 2,198,380
Orange	10,714,996	- 1,061,605	- 626,613	- 168,035	- 3,733	+ 13,011	- 2,916,441
Roseland	2,678,445	---	- 210,342	- 68,337	- 1,518	+ 13,870	- 346,918
South Orange	9,735,499	---	- 590,564	- 191,906	- 4,263	- 3,457	- 1,399,297
Verona	6,404,856	---	- 444,293	- 144,816	- 3,217	- 9,399	- 1,381,355
West Caldwell	6,302,924	---	- 451,691	- 147,001	- 3,265	- 2,517	- 1,357,565
West Orange	19,690,047	---	- 1,260,946	- 402,680	- 8,945	+ 13,341	- 4,150,431
County Total	342,572,414	- 19,125,416	- 23,769,104	- 6,708,555	- 149,021	- 159	- 82,104,144

74

ESSEX COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

ESSEX COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Belleville	- 103,000	- 66,240	---	8,295,581	5.25	3.58	4.87	3.32
Bloomfield	- 157,800	- 101,440	---	12,223,199	4.23	2.85	4.71	3.17
Caldwell	- 23,100	- 10,130	---	2,674,172	5.12	3.68	5.30	3.81
Cedar Grove	- 57,850	- 11,040	---	3,729,033	4.86	3.74	4.25	3.27
East Orange	- 93,700	- 65,360	---	15,698,878	9.24	5.04	7.60	4.14
Essex Fells	- 9,750	- 720	---	1,417,992	4.55	3.91	3.82	3.28
Fairfield	- 28,200	- 7,120	---	3,883,368	4.56	3.65	3.60	2.88
Glen Ridge	- 35,100	- 7,360	---	3,127,586	6.35	3.98	6.59	4.13
Irvington	- 96,950	- 125,200	---	11,903,516	5.81	3.62	5.68	3.54
Livingston	- 151,800	- 19,680	---	9,583,386	5.33	3.39	4.21	2.68
Maplewood	- 95,050	- 48,640	---	9,301,279	6.01	4.53	5.25	3.96
Millburn	- 81,100	- 10,800	---	12,709,785	3.72	3.34	3.49	3.13
Montclair	- 113,900	- 44,800	- 182,065	13,560,946	6.66	4.70	5.28	3.73
Newark	- 254,150	- 337,840	- 974,721	64,591,799*	9.19	5.27	7.40	4.24
North Caldwell	- 23,550	- 2,000	---	2,257,417	6.35	4.27	5.13	3.45
Nutley	- 118,550	- 50,480	---	7,843,053	4.37	2.99	4.14	2.83
Orange	- 36,900	- 39,920	---	5,874,760	8.07	4.42	7.06	3.87
Roseland	- 19,000	- 4,720	---	2,041,480	4.80	3.66	4.23	3.23
South Orange	- 57,650	- 16,000	---	7,472,362	6.95	5.33	5.33	4.09
Verona	- 61,850	- 17,840	---	4,342,086	5.98	4.05	4.71	3.19
West Caldwell	- 52,700	- 10,800	---	4,277,385	5.24	3.55	4.54	3.07
West Orange	- 155,600	- 48,080	- 24,182	13,652,524	4.89	3.39	5.24	3.63
County Total	- 1,827,250	-1,046,210	- 1,180,968	220,461,587				

* In addition to adjustments shown in detail, Newark would have to raise \$13,800,000 in property taxes to replace revenue no longer available from special local non-property taxes authorized for first time in 1971.

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

GLOUCESTER COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Clayton	873,782	- 53,116	- 27,683	- 4,590	- 1,075	+ 1,526	- 443,857
Deptford	3,593,726	- 159,650	- 173,588	- 22,748	- 5,326	+ 4,879	- 1,708,256
East Greenwich	715,354	---	- 32,374	- 5,194	- 1,216	+ 12,300	- 310,081
Elk	502,519	---	- 19,473	- 3,058	- 716	+ 1,232	- 261,408
Franklin	1,924,037	- 82,116	- 57,594	- 9,142	- 2,140	+ 1,449	- 930,639
Glassboro	3,135,518	- 178,158	- 98,140	- 15,993	- 3,744	+ 3,171	- 1,377,540
Greenwich	2,318,921	---	- 143,559	- 24,136	- 5,651	- 4,109	- 312,336
Harrison	632,379	---	- 24,047	- 3,875	- 907	+ 2,159	- 319,033
Logan	616,505	---	- 31,639	- 5,327	- 1,247	+ 1,674	- 215,852
Mantua	1,849,023	- 11,672	- 62,721	- 10,535	- 2,466	- 734	- 910,089
Monroe	2,958,461	- 15,937	- 100,744	- 16,193	- 3,791	+ 16,340	- 1,620,344
National Park	541,790	---	- 17,201	- 2,587	- 606	+ 5,587	- 263,846
Newfield	272,831	- 17,402	- 10,168	- 1,699	- 398	- 326	- 121,500
Paulsboro	1,284,376	- 181,083	- 51,433	- 7,116	- 1,666	- 3,391	- 490,112
Pitman	2,387,509	- 136,988	- 71,729	- 11,726	- 2,745	- 4,906	- 908,466
South Harrison	261,968	---	- 9,351	- 1,514	- 354	- 331	- 162,666
Swedesboro	395,633	- 21,142	- 16,521	- 2,560	- 599	- 647	- 179,148
Washington Twp.	4,334,173	- 69,695	- 132,480	- 22,258	- 5,211	- 8,834	- 2,270,295
Wenonah	571,685	- 15,417	- 19,568	- 3,329	- 779	- 1,236	- 212,184
West Deptford	4,347,617	---	- 234,344	- 40,215	- 9,415	- 27,917	- 1,668,524
Westville	901,616	- 89,238	- 32,111	- 5,123	- 1,199	- 648	- 274,156
Woodbury City	2,937,479	- 227,953	- 93,179	- 15,362	- 3,596	+ 467	- 1,234,624
Woodbury Heights	770,054	- 5,927	- 34,221	- 5,739	- 1,344	- 270	- 252,039
Woolwich	349,003	---	- 19,433	- 3,068	- 718	+ 2,490	- 136,515
County Total	38,475,959	- 1,265,494	- 1,513,301	- 243,087	- 56,909	- 75	- 16,583,510

76

GLOUCESTER COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

GLOUCESTER COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Clayton	- 17,650	- 11,400	---	315,937	5.11	1.85	4.23	1.53
Deptford	- 97,250	- 28,720	---	1,403,067	4.65	1.81	3.53	1.37
East Greenwich	- 9,950	- 7,440	---	361,399	4.24	2.14	3.03	1.53
Elk	- 7,400	- 11,200	---	200,496	3.64	1.45	3.64	1.45
Franklin	- 28,300	- 30,720	---	784,835	5.70	2.32	4.62	1.88
Glassboro	- 40,650	- 20,520	- 249,431	1,154,513	4.50	1.66	4.50	1.66
Greenwich	- 27,000	- 16,080	---	1,786,050	2.31	1.78	2.31	1.78
Harrison	- 8,500	- 7,280	---	270,896	5.10	2.18	3.61	1.54
Logan	- 4,250	- 5,520	---	354,344	3.80	2.18	2.69	1.54
Mantua	- 44,150	- 13,840	---	792,816	4.94	2.12	3.86	1.66
77 Monroe	- 43,850	- 39,120	---	1,134,822	5.32	2.04	4.08	1.56
National	- 16,050	- 7,040	---	240,047	5.33	2.36	4.61	2.04
Newfield	- 3,550	- 4,160	---	113,628	3.67	1.53	3.64	1.52
Paulsboro	- 25,700	- 23,120	---	500,755	4.17	1.63	4.17	1.63
Pitman	- 36,000	- 19,600	---	1,195,349	5.90	2.95	4.63	2.31
South Harrison	- 2,450	- 1,600	---	83,702	3.91	1.25	3.91	1.25
Swedesboro	- 4,700	- 6,240	---	164,076	3.93	1.63	3.93	1.63
Washington Twp.	- 59,900	- 14,480	---	1,751,020	4.51	1.82	4.29	1.73
Wenonah	- 10,300	- 3,760	---	305,112	4.84	2.58	3.76	2.01
West Deptford	- 63,850	- 20,046	---	2,283,306	2.44	1.28	2.44	1.28
Westville	- 20,550	- 17,680	---	460,911	4.61	2.35	3.96	2.02
Woodbury City	- 41,700	- 25,760	- 7,308	1,288,464	5.26	2.30	4.28	1.87
Woodbury Heights	- 14,100	- 4,720	---	451,694	3.57	2.09	3.01	1.76
Woolwich	- 1,900	- 2,240	---	187,619	3.61	1.94	2.75	1.48
County Total	- 629,700	- 342,286	- 256,739	17,584,858				

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

HUDSON COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Bayonne	20,668,993	- 1,083,307	- 933,759	- 446,698	- 19,016	- 314,394	- 4,233,115
East Newark	629,508	- 10,979	- 34,153	- 16,347	- 696	- 11,133	- 78,299
Guttenberg	1,338,378	- 80,712	- 72,302	- 33,341	- 1,419	- 22,033	- 226,417
Harrison	3,649,882	---	- 282,270	- 125,214	- 5,330	+ 490,039	- 492,598
Hoboken	10,917,893	- 1,609,768	- 451,729	- 147,290	- 6,270	- 110,651	- 2,734,995
Jersey City	66,950,469	- 12,032,085	- 2,438,615	- 992,857	- 42,267	- 1,069	- 15,748,280
Kearny	11,998,248	---	- 826,204	- 441,176	- 18,781	+ 655,063	- 1,133,274
North Bergen	15,848,785	- 181,967	- 798,985	- 360,476	- 15,346	- 215,903	- 1,276,118
Secaucus	5,796,126	---	- 389,203	- 210,772	- 8,973	- 133,680	+ 451,962
Union City	12,624,143	- 2,264,606	- 494,609	- 188,738	- 8,035	- 133,118	- 4,070,022
Weehawken	4,147,393	---	- 235,754	- 112,752	- 4,800	- 83,301	- 910,441
West New York	10,444,131	- 1,643,115	- 328,374	- 163,468	- 6,959	- 119,813	- 3,208,775
County Total	165,013,949	- 18,906,539	- 7,285,957	- 3,239,129	- 137,892	+ 7	- 33,660,372

78

HUDSON COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

HUDSON COUNTY		Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
Municipality	Current					Proposed	Current	Proposed	
Bayonne	- 143,150	- 111,680	---	13,383,874	5.58	3.61	4.83	3.12	
East Newark	- 3,150	- 4,560	---	470,191	5.19	3.87	4.99	3.72	
Guttenberg	- 8,050	- 10,880	---	883,224	4.45	2.94	4.02	2.65	
Harrison	- 18,300	- 19,920	---	3,196,289	3.98	3.49	3.73	3.27	
Hoboken	- 22,700	- 23,680	- 461,700	5,349,110	9.01	4.41	8.48	4.15	
Jersey City	- 314,100	- 311,280	- 664,545	34,405,371	8.16	4.19	7.35	3.78	
Kearny	- 87,350	- 75,920	---	10,070,606	3.61	3.03	2.97	2.49	
North Bergen	- 93,800	- 86,800	---	12,819,390	5.54	4.48	4.35	3.52	
Secaucus	- 42,650	- 25,520	---	5,437,290	2.76	2.59	2.76	2.59	
Union City	- 44,250	- 62,720	---	5,358,045	8.68	3.68	6.62	2.80	
Weehawken	- 18,650	- 15,760	---	2,765,935	5.30	3.54	4.44	2.97	
West New York	- 29,550	- 42,320	---	4,901,757	7.51	3.52	6.73	3.16	
County Total	- 825,700	- 791,040	- 1,126,245	99,041,082					

79

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

HUNTERDON COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Alexandria	675,318	---	- 14,508	- 3,823	- 704	- 2,433	- 232,096
Bethlehem	594,049	---	- 11,759	- 3,016	- 555	- 2,386	- 221,014
Bloomsbury	162,581	- 6,571	- 3,235	- 870	- 160	- 1,205	- 65,660
Califon	259,902	- 4,371	- 5,120	- 1,297	- 239	- 1,528	- 99,133
Clinton Town	639,230	---	- 11,535	- 2,993	- 551	- 4,551	- 252,632
Clinton Twp.	1,800,625	---	- 37,518	- 9,489	- 1,747	- 11,300	- 790,423
Delaware	1,310,085	---	- 25,338	- 6,468	- 1,191	- 8,336	- 400,550
East Amwell	934,148	---	- 22,847	- 5,628	- 1,036	- 5,899	- 314,147
Flemington	1,280,014	---	- 34,508	- 8,350	- 1,537	- 12,350	+ 31,943
Franklin Twp.	853,965	---	- 19,374	- 4,944	- 910	- 5,685	- 290,824
Frenchtown	405,852	- 9,340	- 6,949	- 1,681	- 310	- 2,499	- 205,913
Glen Gardner	178,410	- 8,633	- 2,729	- 701	- 129	- 462	- 79,652
Hampton	304,905	- 19,078	- 3,712	- 972	- 179	- 1,319	- 140,374
High Bridge	822,671	- 2,826	- 13,579	- 3,317	- 611	- 5,410	- 355,232
Holland	580,736	---	- 33,061	- 8,236	- 1,517	+ 126,801	- 515,643
Kingwood	755,529	---	- 16,625	- 4,271	- 786	- 5,351	- 237,724
Lambertville	956,644	- 62,934	- 13,737	- 3,286	- 605	- 2,936	- 465,538
Lebanon Bor.	250,147	---	- 4,919	- 1,263	- 233	- 1,479	- 90,261
Lebanon Twp.	1,217,588	---	- 28,039	- 6,683	- 1,231	+ 8,398	- 469,893
Milford	516,248	---	- 16,550	- 3,841	- 707	- 6,634	- 122,758
Raritan	2,933,000	---	- 69,901	- 16,951	- 3,121	- 18,461	- 1,313,835
Readington	2,994,473	---	- 59,036	- 14,539	- 2,677	- 17,044	- 1,190,381
Stockton	118,154	- 1,377	- 2,631	- 686	- 126	- 176	- 48,327
Tewksbury	1,491,600	---	- 35,796	- 9,120	- 1,679	- 12,975	- 406,415
Union	609,209	---	- 13,415	- 3,515	- 647	- 3,223	- 239,530
West Amwell	715,374	---	- 17,040	- 4,309	- 793	- 1,564	- 203,068
County Total	23,360,457	- 115,130	- 523,461	- 130,249	- 23,981	- 7	- 8,719,080

08

HUNTERDON COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

HUNTERDON COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate Current	General Tax Rate Proposed	Equalized Tax Rate Current	Equalized Tax Rate Proposed
Alexandria	- 6,250	- 6,080	---	409,424	4.22	2.55	3.19	1.93
Bethlehem	- 4,300	- 3,360	---	347,659	4.91	2.87	3.55	2.07
Bloomsbury	- 3,250	- 3,360	---	78,270	4.37	2.10	3.46	1.66
Califon	- 3,400	- 2,240	---	142,574	4.31	2.36	3.64	1.99
Clinton Town	- 5,650	- 4,000	- 209	357,109	4.05	2.26	3.94	2.20
Clinton Twp.	- 17,280	- 8,020	-155,279	769,569	3.19	1.36	3.44	1.47
Delaware	- 9,300	- 9,680	---	849,222	5.11	3.31	3.62	2.34
East Amwell	- 7,650	- 6,800	---	570,141	2.96	1.80	3.02	1.84
Flemington	- 8,150	- 9,330	---	1,237,732	2.98	2.88	2.80	2.71
Franklin Twp.	- 7,550	- 6,800	---	517,878	2.89	1.75	3.17	1.92
Frenchtown	- 4,230	- 4,230	---	170,700	6.13	2.58	4.58	1.93
Glen Gardner	- 2,800	- 1,200	---	82,104	5.10	2.63	4.58	2.36
Hampton	- 3,750	- 2,640	---	132,881	6.58	2.87	5.61	2.45
High Bridge	- 7,750	- 7,200	---	426,746	4.44	2.30	4.84	2.51
Holland	- 14,000	- 10,160	---	124,920	2.03	.43	1.31	.28
Kingwood	- 7,150	- 6,160	---	477,462	3.80	2.40	3.19	2.01
Lambertville	- 12,350	- 14,320	---	380,938	6.28	2.50	5.47	2.18
Lebanon Bor.	- 2,300	- 2,400	---	147,292	3.39	1.99	3.53	2.07
Lebanon Twp.	- 12,950	- 7,920	-110,220	589,050	4.02	1.94	3.29	1.59
Milford	- 4,270	- 4,000	---	357,488	2.96	2.05	3.17	2.19
Raritan	- 24,750	- 12,400	---	1,473,581	3.46	1.74	3.27	1.64
Readington	- 27,250	- 13,520	---	1,670,026	5.25	2.92	3.66	2.03
Stockton	- 2,900	- 1,200	---	60,731	3.50	1.80	3.12	1.61
Tewksbury	- 12,600	- 2,960	---	1,010,055	2.80	1.89	2.96	2.00
Union	- 5,350	- 3,920	- 26,660	312,949	4.71	2.42	3.16	1.63
West Amwell	- 8,050	- 3,840	---	476,710	3.30	2.20	2.96	1.97
County Total	- 225,230	- 157,740	-292,368	13,173,211				

18

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MERCER COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
East Windsor	5,323,478	---	- 219,261	- 63,095	- 2,666	- 66,923	- 1,774,446
Ewing	8,902,118	- 38,848	- 428,145	- 122,641	- 5,182	- 74,728	- 2,768,166
Hamilton	16,103,947	- 101,087	- 799,656	- 224,140	- 9,470	+ 524,287	- 5,637,415
Hightstown	1,389,065	- 78,875	- 50,920	- 14,478	- 612	- 11,307	- 333,143
Hopewell Bor.	670,453	- 9,366	- 25,821	- 7,553	- 319	- 6,496	- 265,890
Hopewell Twp.	3,748,297	---	- 187,367	- 55,063	- 2,326	- 30,543	- 1,033,892
Lawrence	7,461,959	---	- 311,795	- 90,249	- 3,813	- 64,134	- 1,525,850
Pennington	806,369	---	- 30,095	- 8,955	- 378	- 7,842	- 273,640
Princeton Bor.	3,657,986	---	- 199,495	- 55,417	- 2,341	- 33,694	+ 263,776
Princeton Twp.	7,497,103	---	- 357,812	- 103,755	- 4,384	- 97,905	- 315,119
Trenton	25,327,602	- 3,353,664	- 895,756	- 176,719	- 7,466	- 108,793	- 9,127,661
Washington Twp.	959,731	- 402	- 46,611	- 13,293	- 562	- 5,214	- 332,148
West Windsor	3,025,230	---	- 169,127	- 49,394	- 2,087	- 16,977	- 518,411
County Total	84,873,338	- 3,582,242	- 3,721,861	- 984,752	- 41,606	- 269	- 23,642,005

82

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MERCER COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
East Windsor	- 17,900	- 2,880	---	3,176,307	9.23	5.51	3.54	2.37
Ewing	- 147,480	- 52,240	- 506,329	4,758,359	9.60	5.13	3.74	2.00
Hamilton	- 363,440	- 172,080	---	9,320,946	8.87	5.14	3.44	2.00
Hightstown	- 12,000	- 7,920	---	879,810	9.23	5.85	4.50	2.85
Hopewell Bor.	- 5,550	- 4,960	---	344,498	12.38	6.36	4.16	2.14
Hopewell Twp.	- 42,150	- 12,080	---	2,384,876	9.60	6.11	3.25	2.07
Lawrence	- 70,400	- 25,920	- 47,570	5,322,228	10.38	7.40	3.93	2.80
Pennington	- 9,550	- 3,200	---	472,709	12.16	7.13	4.17	2.45
Princeton Bor.	- 17,250	- 8,640	---	3,604,925	7.75	7.64	3.10	3.06
Princeton Twp.	- 38,450	- 7,200	---	6,572,478	7.96	6.98	3.38	2.97
Trenton	- 210,350	- 307,760	- 1,496,072	9,643,361	13.92	5.30	7.25	2.76
Washington Twp.	- 10,450	- 5,520	---	545,531	7.68	4.37	3.38	1.92
West Windsor	- 20,200	- 4,960	---	2,244,074	5.81	4.31	2.90	2.15
County Total	- 965,170	- 615,360	- 2,049,971	49,270,102				

83

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MIDDLESEX COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Carteret	6,329,095	- 207,563	- 204,463	- 71,353	- 2,521	- 25,104	- 1,803,364
Cranbury	1,200,863	---	- 38,410	- 14,692	- 519	- 4,740	- 140,927
Dunellen	2,103,419	- 19,673	- 55,992	- 21,045	- 743	- 8,796	- 819,137
East Brunswick	12,594,619	---	- 307,184	- 125,895	- 4,447	- 59,517	- 5,358,778
Edison	20,734,342	---	- 677,505	- 275,705	- 9,739	+ 32,010	- 6,666,242
Helmetta	254,536	---	- 9,337	- 3,844	- 136	- 1,421	- 97,729
Highland Park	4,186,789	- 16,526	- 102,621	- 41,269	- 1,459	- 22,721	- 1,441,702
Jamesburg	934,330	- 89,786	- 21,076	- 8,016	- 283	- 2,289	- 370,397
Madison Twp.	14,715,089	- 409,055	- 287,056	- 119,410	- 4,218	- 73,162	- 6,874,169
Metuchen	5,137,611	- 8,733	- 128,269	- 52,175	- 1,843	- 21,531	- 1,793,179
Middlesex	4,510,765	---	- 120,115	- 49,071	- 1,733	- 15,138	- 1,514,624
Milltown	1,502,432	---	- 53,631	- 21,919	- 774	- 12,943	- 499,965
Monroe	2,570,030	---	- 83,151	- 33,703	- 1,191	- 7,462	- 944,423
New Brunswick	10,972,105	- 930,354	- 375,192	- 119,552	- 4,223	- 51,762	- 3,575,001
North Brunswick	6,584,040	---	- 244,755	- 98,738	- 3,488	- 18,356	- 1,042,746
Perth Amboy	12,420,309	- 789,101	- 315,676	- 101,696	- 3,592	- 50,665	- 3,587,093
Piscataway	12,478,019	---	- 308,173	- 124,871	- 4,411	- 39,503	- 4,954,669
Plainsboro	464,156	---	- 24,619	- 9,214	- 325	+ 7,815	- 34,657
Sayreville	8,596,168	---	- 345,657	- 142,496	- 5,034	+ 101,751	- 2,600,973
South Amboy	1,714,400	- 66,581	- 57,504	- 22,180	- 783	+ 34,528	- 249,889
South Brunswick	5,673,679	---	- 151,864	- 54,988	- 1,942	- 17,008	- 2,574,920
South Plainfield	8,077,013	---	- 219,233	- 88,116	- 3,113	- 37,214	- 2,615,164
South River	3,402,577	- 143,884	- 95,339	- 37,343	- 1,319	- 26,285	- 993,436
Spotswood	1,871,923	- 41,071	- 54,913	- 20,908	- 739	- 9,597	- 888,222
Woodbridge	27,167,466	---	- 886,913	- 363,059	- 12,825	+ 329,317	- 10,561,547
County Total	176,195,775	- 2,722,327	- 5,168,648	- 2,021,258	- 71,400	+ 207	- 62,002,953

84

MIDDLESEX COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MIDDLESEX COUNTY

Municipality	Net Effect on Tax Levy of		Net Effect on Tax Levy of State		1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
	Curtailment of Veterans Deductions	Assumption of Senior Citizens Deductions	on Tax Levy of State	on Tax Levy of State In Lieu Payments		Current	Proposed	Current	Proposed
Carteret	- 97,900	- 44,560	---	---	3,872,267	7.91	4.84	3.42	2.09
Cranbury	- 6,950	- 3,200	---	---	991,425	6.99	5.77	2.98	2.46
Dunellen	- 27,500	- 20,000	---	---	1,130,533	9.90	5.32	3.72	2.00
East Brunswick	- 158,450	- 18,320	---	---	6,562,028	8.99	4.68	3.54	1.85
Edison	- 278,050	- 52,960	- 53,200	---	12,752,951	8.18	5.03	2.67	1.64
Helmetta	- 2,650	- 1,760	---	---	137,659	7.65	4.13	2.80	1.51
Highland Park	- 35,700	- 23,840	---	---	2,500,951	10.22	6.10	3.57	2.13
Jamesburg	- 12,250	- 7,680	---	---	422,553	9.78	4.42	4.09	1.85
Madison Twp.	- 186,700	- 39,680	---	---	6,721,639	12.43	5.68	4.31	1.97
Metuchen	- 70,150	- 20,080	---	---	3,041,651	10.35	6.13	3.52	2.08
Middlesex	- 64,400	- 18,320	---	---	2,727,364	9.10	5.86	3.30	2.12
Milltown	- 29,400	- 14,800	---	---	869,000	6.00	3.47	2.49	1.44
Monroe	- 19,950	- 10,080	- 18,299	---	1,451,771	7.72	4.36	2.67	1.51
New Brunswick	- 57,950	- 82,800	-1,577,335	---	4,197,936	8.46	3.23	3.29	1.26
North Brunswick	- 60,600	- 27,360	- 1,680	---	5,086,317	7.10	5.48	2.61	2.01
Perth Amboy	- 76,150	- 95,760	---	---	7,400,576	9.55	5.69	4.78	2.85
Piscataway	- 116,450	- 25,040	- 950,581	---	5,954,321	9.87	4.71	3.57	1.71
Plainsboro	- 2,100	- 1,920	---	---	399,136	3.78	3.25	1.89	1.63
Sayreville	- 148,950	- 38,640	---	---	5,416,169	7.10	4.47	2.38	1.50
South Amboy	- 29,950	- 30,480	---	---	1,291,561	8.07	6.07	2.97	2.23
South Brunswick	- 53,200	- 14,320	---	---	2,805,457	8.80	4.35	3.79	1.88
South Plainfield	- 109,400	- 21,440	---	---	4,983,333	7.95	4.90	3.29	2.03
South River	- 59,950	- 45,680	---	---	1,999,341	8.86	5.21	3.23	1.90
Spotswood	- 37,150	- 7,040	---	---	812,283	8.93	3.87	3.42	1.48
Woodbridge	- 469,750	- 109,200	- 85,394	---	15,008,095	6.52	3.60	2.75	1.52
County Total	-2,211,650	- 774,960	-2,686,489	---	98,536,297				

85

MIDDLESEX COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MONMOUTH COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Allenhurst	388,361	---	- 21,757	- 2,042	- 230	+ 2,725	+ 62,605
Allentown	385,731	- 20,889	- 12,888	- 1,194	- 135	- 503	- 152,237
Asbury Park	6,276,727	- 257,994	- 188,681	- 15,173	- 1,712	- 3,835	- 2,451,111
Atlantic Highlands	1,511,070	- 20,079	- 63,646	- 5,651	- 638	+ 3,888	- 449,158
Avon-by-the-Sea	828,332	---	- 43,661	- 4,127	- 466	- 1,666	- 29,908
Belmar	1,623,917	---	- 81,055	- 7,391	- 834	+ 1,343	- 330,474
Bradley Beach	1,445,017	- 8,928	- 51,669	- 4,788	- 540	- 718	- 450,380
Brielle	1,785,599	---	- 74,526	- 7,005	- 790	- 5,122	- 349,299
Colts Neck	2,307,502	---	- 126,031	- 12,122	- 1,368	+ 19,967	- 810,246
Deal	1,262,674	---	- 58,542	- 5,544	- 625	+ 3,388	+ 21,405
Eatontown	3,361,907	- 108,671	- 162,239	- 14,768	- 1,666	- 4,571	- 1,524,961
Englishtown	301,679	- 3,885	- 11,074	- 1,037	- 117	- 459	- 127,107
Fair Haven	2,493,012	---	- 87,133	- 8,405	- 948	- 6,626	- 922,077
Farmingdale	308,926	- 7,159	- 9,960	- 958	- 108	- 354	- 147,845
Freehold Bor.	3,476,783	- 66,224	- 135,223	- 12,340	- 1,392	- 8,886	- 1,073,491
Freehold Twp.	6,306,042	---	- 212,704	- 20,205	- 2,279	- 8,730	- 2,374,528
Hazlet	5,435,235	- 175,090	- 195,024	- 18,322	- 2,067	- 2,702	- 2,805,114
Highlands Bor.	1,077,756	- 85,357	- 35,969	- 3,262	- 368	- 1,698	- 381,134
Holmdel	4,357,719	---	- 213,728	- 20,562	- 2,320	+ 4,805	- 625,103
Howell	5,774,678	---	- 230,723	- 22,070	- 2,490	+ 26,591	- 3,289,741
Interlaken	336,881	---	- 20,427	- 1,985	- 223	+ 644	+ 66,777
Keansburg	2,233,477	- 283,458	- 78,216	- 6,387	- 721	- 1,832	- 576,564
Keyport	2,120,562	- 109,612	- 80,531	- 6,901	- 779	- 2,494	- 706,550
Little Silver	2,463,506	---	- 104,696	- 10,886	- 1,138	- 4,863	- 618,729
Loch Arbour	227,316	---	- 6,141	- 597	- 67	- 542	- 68,518
Long Branch	7,867,313	- 388,321	- 274,966	- 25,239	- 2,847	+ 32,904	- 3,581,960
Manalapan	4,807,818	---	- 168,404	- 16,104	- 1,817	+ 13,299	- 2,341,403
Manasquan	1,901,759	---	- 93,767	- 9,003	- 1,016	- 3,290	- 242,588
Marlboro	4,025,798	- 4,840	- 158,898	- 15,253	- 1,721	- 1,768	- 1,536,070
Matawan Bor.	2,519,541	- 107,698	- 94,840	- 8,925	- 1,007	+ 1,356	- 774,037

98

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MONMOUTH COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Matawan Twp.	5,623,339	- 114,302	- 206,004	- 18,193	- 2,053	- 7,961	- 2,271,123
Middletown	15,182,328	- 105,437	- 662,455	- 62,129	- 7,009	- 1,914	- 5,696,354
Millstone	956,580	---	- 46,766	- 4,292	- 484	+ 2,406	- 408,003
Monmouth Beach	857,163	---	- 29,495	- 2,808	- 317	- 1,315	- 233,656
Neptune	7,961,506	- 156,019	- 294,915	- 26,970	- 3,043	- 5,642	- 2,989,310
Neptune City	1,425,344	- 35,200	- 65,039	- 5,575	- 629	- 1,283	- 552,545
New Shrewsbury	2,833,188	---	- 93,813	- 8,923	- 1,007	- 2,591	- 1,337,896
Ocean	6,914,171	---	- 266,288	- 25,014	- 2,822	- 9,404	- 2,888,325
Oceanport	1,827,581	- 21,941	- 84,289	- 8,128	- 917	- 3,614	- 507,952
Red Bank	4,292,246	---	- 188,958	- 16,691	- 1,882	- 1,236	- 1,095,260
Roosevelt	222,559	- 4,273	- 7,004	- 676	- 76	+ 7	- 110,890
Rumson	3,799,596	---	- 171,749	- 16,409	- 1,851	- 7,804	- 525,821
Sea Bright	619,417	---	- 29,683	- 2,700	- 305	+ 182	- 22,209
Sea Girt	1,123,446	---	- 82,048	- 7,925	- 894	- 4,930	+ 180,597
Shrewsbury Bor.	1,477,956	---	- 58,641	- 5,675	- 640	- 3,147	- 315,452
Shrewsbury Twp.	87,861	- 17,001	- 1,909	- 176	- 17	- 266	- 57,437
South Belmar	440,891	---	- 20,210	- 1,887	- 213	- 430	- 115,142
Spring Lake Bor.	1,828,068	---	- 137,083	- 12,935	- 1,459	- 2,466	+ 398,868
Spring Lake Heights	1,194,893	- 18,013	- 54,795	- 5,167	- 583	- 159	- 398,883
Union Beach	1,485,129	- 105,904	- 54,387	- 4,887	- 551	- 1,075	- 641,084
Upper Freehold	700,522	---	- 41,903	- 3,975	- 448	+ 6,286	- 174,351
Wall	6,303,125	---	- 237,459	- 22,679	- 2,559	- 2,890	- 2,096,572
West Long Branch	2,044,150	- 8,692	- 85,155	- 8,091	- 913	- 929	- 779,170
County Total	148,413,697	- 2,234,987	- 6,017,167	- 560,151	- 63,101	+ 76	-51,227,516

87

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MONMOUTH COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Allenhurst	- 2,850	- 720	---	426,092	4.02	4.41	2.87	3.15
Allentown	- 5,350	- 3,360	---	189,175	4.24	2.08	4.90	2.40
Asbury Park	- 19,500	- 24,640	---	3,314,081	7.24	3.82	6.62	3.49
Atlantic Highlands	- 17,450	- 9,280	---	949,056	4.67	2.93	4.04	2.54
Avon-by-the-Sea	- 7,350	- 6,880	---	734,274	3.34	2.97	3.03	2.70
Belmar	- 17,150	- 20,800	---	1,167,556	3.79	2.72	3.35	2.41
Bradley Beach	- 8,400	- 14,910	---	904,684	4.53	2.84	4.60	2.88
Brielle	- 13,950	- 7,120	---	1,327,787	5.70	4.24	3.85	2.86
Colts Neck	- 18,550	- 4,880	---	1,354,272	3.56	2.09	2.86	1.68
Deal	- 8,050	- 2,000	---	1,212,706	4.83	4.64	3.41	3.28
Eatontown	- 29,850	- 9,200	---	1,505,981	3.73	1.67	3.56	1.60
Englishtown	- 2,700	- 2,080	---	153,220	3.62	1.84	4.66	2.37
Fair Haven	- 30,100	- 7,010	---	1,430,713	4.54	2.61	4.47	2.57
Farmingdale	- 4,100	- 2,240	---	136,202	4.59	2.02	5.10	2.24
Freehold Bor.	- 29,650	- 21,040	---	2,128,537	4.48	2.74	4.36	2.67
Freehold Twp.	- 45,050	- 12,800	- 1,060	3,628,686	4.18	2.40	4.74	2.72
Hazlet	- 97,500	- 12,400	---	2,127,016	4.81	1.88	4.53	1.77
Highlands Bor.	- 10,200	- 12,640	---	547,128	5.50	2.79	5.00	2.53
Holmdel	- 25,050	- 3,840	---	3,471,921	3.02	2.41	3.40	2.71
Howell	- 57,300	- 45,760	---	2,153,185	4.36	1.63	3.95	1.48
Interlaken	- 7,650	- 1,040	---	372,977	2.60	2.88	2.54	2.82
Keansburg	- 20,650	- 20,000	---	1,245,649	4.98	2.78	5.34	2.98
Keyport	- 19,450	- 17,760	---	1,176,485	4.35	2.41	4.76	2.64
Little Silver	- 30,500	- 6,000	---	1,686,694	4.58	3.14	3.70	2.54
Loch Arbour	- 900	- 480	---	150,071	6.43	4.24	5.76	3.80
Long Branch	- 64,450	- 55,680	---	3,506,754	5.66	2.52	4.74	2.11
Manalapan	- 38,000	- 10,560	- 1,261	2,243,568	4.06	1.89	4.50	2.10
Manasquan	- 21,750	- 17,310	---	1,513,035	2.95	2.34	3.21	2.54
Marlboro	- 27,750	- 10,080	- 39,488	2,229,930	5.30	2.94	3.97	2.20
Matawan Bor.	- 28,550	- 9,280	---	1,496,560	3.63	2.16	4.28	2.55

88

MONMOUTH COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MONMOUTH COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Matawan Twp.	- 59,300	- 16,000	---	2,928,403	4.82	2.51	4.77	2.49
Middletown	- 232,200	- 74,880	---	8,339,950	5.24	2.88	3.67	2.02
Millstone	- 5,700	- 5,600	- 318	487,823	3.61	1.84	3.36	1.71
Monmouth Beach	- 6,900	- 3,920	---	578,752	4.76	3.21	4.59	3.10
Neptune Twp.	- 101,600	- 63,120	---	4,320,887	4.40	2.39	4.49	2.44
Neptune City	- 18,550	- 13,440	---	733,083	3.64	1.87	3.92	2.02
New Shrewsbury	- 34,200	- 5,280	- 1,796	1,347,682	4.03	1.92	4.90	2.33
Ocean	- 82,200	- 20,000	---	3,620,118	4.26	2.23	4.18	2.19
Oceanport	- 23,800	- 5,440	---	1,171,500	3.80	2.44	3.41	2.19
Red Bank	- 28,350	- 27,360	---	2,932,509	4.56	3.12	4.02	2.75
Roosevelt	- 2,550	- 2,400	- 84	94,613	4.61	1.96	4.97	2.11
Rumson	- 35,400	- 13,280	---	3,027,282	4.27	3.40	3.48	2.77
Sea Bright	- 3,350	- 4,000	- 709	556,643	3.72	3.34	3.52	3.16
Sea Girt	- 11,500	- 3,920	- 52,106	1,140,720	1.96	1.99	2.14	2.17
Shrewsbury Bor.	- 18,000	- 4,320	---	1,072,081	4.83	3.51	4.01	2.91
Shrewsbury Twp.	---	---	---	11,055	7.67	.96	7.51	.94
South Belmar	- 5,250	- 9,920	---	287,839	3.23	2.11	3.53	2.31
Spring Lake Bor.	- 15,800	- 6,800	---	2,050,393	2.23	2.50	2.13	2.39
Spring Lake Heights	- 16,900	- 8,800	---	691,593	4.16	2.41	3.48	2.02
Union Beach	- 24,500	- 18,560	---	634,181	5.15	2.20	4.76	2.03
Upper Freehold	- 5,850	- 4,880	- 2,277	473,124	2.55	1.72	2.73	1.84
Wall	- 67,700	- 37,760	- 11,263	3,824,243	3.88	2.36	4.22	2.57
West Long Branch	- 32,850	- 6,480	---	1,121,870	3.88	2.13	3.96	2.17
County Total	-1,542,200	- 727,950	-110,362	85,930,339				

89

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MORRIS COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Boonton	2,490,096	- 17,935	- 38,803	- 4,972	- 1,451	+ 419	- 837,279
Boonton Twp.	1,108,675	---	- 14,605	- 2,609	- 761	- 1,390	- 262,744
Butler	2,137,988	---	- 24,879	- 4,242	- 1,238	+ 6,515	- 873,693
Chatham Bor.	3,538,095	---	- 38,021	- 6,772	- 1,976	- 4,533	- 788,907
Chatham Twp.	3,380,351	---	- 37,581	- 6,746	- 1,968	+ 2,124	- 703,948
Chester Bor.	497,143	---	- 5,246	- 852	- 249	- 50	- 175,861
Chester Twp.	1,758,913	---	- 24,932	- 3,218	- 939	+ 5,570	- 726,814
Denville	4,985,143	---	- 52,582	- 8,717	- 2,543	+ 6,555	- 1,647,539
Dover	3,702,271	- 69,924	- 54,714	- 7,016	- 2,047	+ 8,134	- 1,310,667
East Hanover	3,942,223	---	- 57,277	- 9,625	- 2,808	+ 45,845	- 126,393
Florham Park	3,892,512	---	- 45,927	- 8,152	- 2,378	- 4,378	- 467,612
Hanover	5,634,682	---	- 77,137	- 13,471	- 3,930	+ 360	- 601,652
Harding	1,379,641	---	- 26,349	- 4,727	- 1,379	+ 3,760	+ 263,322
Jefferson	4,971,623	---	- 48,984	- 7,419	- 2,164	+ 10,643	- 1,972,642
Kinnelon	3,412,453	---	- 32,964	- 5,836	- 1,703	- 5,387	- 941,796
Lincoln Park	2,903,504	- 36,049	- 25,261	- 4,452	- 1,299	- 3,328	- 1,047,656
Madison	6,249,282	---	- 59,189	- 10,223	- 2,982	- 13,125	- 1,631,320
Mendham Bor.	1,528,029	---	- 15,841	- 2,512	- 733	+ 1,814	- 572,455
Mendham Twp.	1,923,303	---	- 20,498	- 3,611	- 1,054	- 2,184	- 472,126
Mine Hill	1,011,063	- 12,491	- 10,029	- 1,647	- 481	- 682	- 486,305
Montville	4,900,483	---	- 51,798	- 8,991	- 2,623	+ 1,733	- 1,646,359
Morris Twp.	8,676,406	---	- 99,192	- 17,999	- 5,251	- 8,710	- 1,017,410
Morris Plains	2,468,714	---	- 31,092	- 5,515	- 1,609	- 1,245	- 244,091
Morristown	6,395,206	---	- 78,524	- 10,856	- 3,167	- 549	- 1,030,241
Mountain Lakes	2,566,181	---	- 19,524	- 3,525	- 1,028	- 2,723	- 1,130,883
Mt. Arlington	1,009,507	- 17,518	- 10,470	- 1,809	- 528	- 881	- 432,578
Mt. Olive	3,794,681	---	- 37,892	- 6,299	- 1,838	- 5,200	- 2,135,530
Netcong	715,266	- 10,098	- 8,512	- 1,345	- 392	+ 802	- 275,382
Parsippany-Troy Hills	15,386,182	---	- 200,976	- 28,629	- 8,352	- 25,173	- 5,299,335
Passaic Twp.	3,151,478	---	- 27,744	- 4,758	- 1,388	+ 6,350	- 922,398

06

MORRIS COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MORRIS COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Pequannock	4,705,715	---	- 50,283	- 8,521	- 2,486	- 4,581	- 1,873,402
Randolph	5,447,923	---	- 48,010	- 7,956	- 2,321	- 2,030	- 2,293,525
Riverdale	990,062	---	- 11,923	- 2,073	- 605	+ 4,063	- 331,841
Rockaway Bor.	1,976,235	- 4,602	- 22,007	- 3,444	- 1,005	- 867	- 829,815
Rockaway Twp.	7,220,020	---	- 63,582	- 10,902	- 3,181	- 12,954	- 2,712,574
Roxbury	5,939,304	---	- 75,044	- 10,588	- 3,089	- 3,123	- 2,759,149
Victory Gardens	199,479	- 1,622	- 1,610	- 215	- 63	- 121	- 159,399
Washington Twp.	3,036,582	---	- 28,402	- 4,647	- 1,356	- 939	- 1,113,689
Wharton	1,658,891	- 25,792	- 16,556	- 2,700	- 788	- 526	- 629,525
County Total	140,686,305	- 196,031	- 1,593,960	- 257,591	- 75,153	+ 8	- 42,221,213

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MORRIS COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions		Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions		Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
	-		-				Current	Proposed	Current	Proposed
Boonton	-	24,750	-	20,960	---	1,544,365	7.18	4.45	3.22	1.99
Boonton Twp.	-	12,080	-	5,120	---	809,366	6.31	4.60	2.58	1.88
Butler	-	25,300	-	14,850	---	1,200,301	7.43	4.17	3.16	1.77
Chatham Bor.	-	40,950	-	8,480	---	2,648,456	8.97	6.71	3.16	2.36
Chatham Twp.	-	36,750	-	4,530	---	2,590,952	8.71	6.67	2.98	2.28
Chester Bor.	-	3,950	-	1,600	---	309,335	12.60	7.84	3.42	2.13
Chester Twp.	-	14,050	-	2,880	- 1,127	990,523	11.91	6.70	3.20	1.80
Denville	-	58,150	-	19,920	---	3,203,247	7.65	4.91	3.46	2.22
Dover	-	39,800	-	30,880	---	2,195,357	8.63	5.11	3.22	1.91
East Hanover	-	30,850	-	6,480	---	3,754,635	5.28	5.02	2.49	2.37
Florham Park	-	39,400	-	5,200	---	3,319,465	7.79	6.64	2.86	2.44
Hanover	-	55,000	-	13,760	---	4,870,092	8.50	7.35	2.74	2.37
Harding	-	13,000	-	2,560	---	1,598,708	6.14	7.11	1.74	2.01
Jefferson	-	50,200	-	23,600	---	2,877,257	10.47	6.06	3.95	2.29
Kinnelon	-	32,200	-	3,760	---	2,388,807	10.41	7.28	3.46	2.42
Lincoln Park	-	32,950	-	6,640	---	1,745,869	11.60	6.97	3.92	2.35
Madison	-	59,900	-	16,640	---	4,455,903	8.85	6.30	3.65	2.60
Mendham Bor.	-	12,000	-	1,600	---	924,702	10.50	6.35	3.63	2.20
Mendham Twp.	-	12,950	-	1,840	---	1,409,040	7.35	5.40	3.12	2.29
Mine Hill	-	17,000	-	6,560	---	475,868	10.39	4.89	3.80	1.79
Montville	-	44,800	-	13,200	---	3,134,445	6.40	4.09	3.28	2.09
Morris Twp.	-	65,250	-	18,240	---	7,444,354	7.89	6.77	2.91	2.50
Morris Plains	-	26,450	-	6,080	---	2,152,632	6.51	5.68	2.78	2.43
Morristown	-	28,600	-	17,760	- 1,153	5,224,356	6.99	5.70	3.52	2.87
Mountain Lakes	-	20,650	-	960	---	1,386,888	10.80	5.84	4.32	2.34
Mt. Arlington	-	10,150	-	2,400	---	533,173	9.56	5.05	3.33	1.76
Mt. Olive	-	27,500	-	11,440	---	1,568,982	10.63	4.39	3.59	1.48
Netcong	-	10,800	-	6,560	---	402,979	7.39	4.16	3.25	1.83
Parsippany-Troy Hills	-	139,450	-	28,000	- 935,877	8,720,390	6.50	3.68	3.22	1.82
Passaic Twp.	-	31,400	-	8,080	---	2,162,060	8.83	6.06	3.98	2.73

92

MORRIS COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

MORRIS COUNTY

Municipality	Net Effect on Tax Levy of Curtailement of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate		
					Current	Proposed	Current	Proposed	
Pequannock	- 68,150	- 14,240	---	2,684,052	6.69	3.81	3.32	1.89	
Randolph	- 46,350	- 7,760	---	3,039,971	10.51	5.86	4.11	2.29	
Riverdale	- 13,350	- 4,640	---	629,693	5.74	3.65	2.87	1.83	
Rockaway Bor.	- 25,100	- 12,480	---	1,076,915	8.50	4.63	3.60	1.96	
Rockaway Twp.	- 61,050	- 16,320	---	4,339,457	8.34	5.01	4.02	2.41	
Roxbury	- 74,400	- 20,720	---	2,993,191	9.33	4.70	3.34	1.68	
Victory Gardens	- 2,450	- 560	---	33,439	15.52	2.60	5.52	.93	
Washington	- 19,400	- 9,920	---	1,858,229	12.22	7.48	3.91	2.39	
Wharton	- 18,800	- 9,040	---	955,164	7.59	4.37	3.78	2.17	
<hr/>									
County Total	- 1,345,330	- 406,260	- 938,157	93,652,618					

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

OCEAN COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Barnegat Light	423,620	---	- 16,925	- 2,880	- 403	- 4,441	+ 92,112
Bay Head	676,113	---	- 28,356	- 4,722	- 660	- 5,759	+ 129,007
Beach Haven	1,014,043	---	- 35,741	- 6,127	- 857	- 7,132	+ 163,515
Beachwood	1,115,467	- 32,284	- 24,955	- 4,126	- 577	- 4,860	- 406,566
Berkeley	2,959,307	---	- 74,617	- 11,826	- 1,653	+ 5,215	- 1,203,503
Brick	10,928,383	---	- 276,155	- 45,926	- 6,420	- 62,344	- 4,872,876
Dover	16,645,531	---	- 398,503	- 66,263	- 9,264	- 75,512	- 6,507,258
Eagleswood	212,224	- 317	- 5,211	- 816	- 114	+ 1,434	- 122,167
Harvey Cedars	509,835	---	- 17,989	- 3,116	- 436	- 4,825	+ 86,997
Island Heights	459,884	- 8,730	- 8,650	- 1,350	- 189	- 1,833	- 200,776
Jackson	5,917,356	- 207,628	- 111,239	- 16,613	- 2,323	- 23,974	- 2,979,804
Lacey Twp.	1,692,801	---	- 71,361	- 11,704	- 1,636	+ 295,764	- 428,226
Lakehurst	237,209	- 42,263	- 7,214	- 1,076	- 150	- 668	- 212,604
Lakewood	7,479,385	- 235,163	- 165,057	- 24,446	- 3,418	- 25,155	- 3,147,533
Lavallette	797,833	---	- 37,931	- 6,536	- 914	- 8,185	+ 223,525
Little Egg Harbor	1,134,724	---	- 44,934	- 7,542	- 1,054	+ 7,865	- 105,921
Long Beach	3,268,229	---	- 124,295	- 21,290	- 2,976	- 20,627	+ 674,650
Manchester	1,352,972	- 92,987	- 36,225	- 5,855	- 818	- 2,033	- 469,483
Mantoloking	427,420	---	- 24,439	- 4,234	- 592	- 2,614	+ 238,615
Ocean	691,678	---	- 27,341	- 4,412	- 617	+ 855	- 64,706
Ocean Gate	408,845	---	- 8,204	- 1,421	- 199	- 1,302	- 123,332
Pine Beach	464,778	---	- 11,561	- 1,981	- 277	- 1,237	- 190,905
Plumsted	597,776	---	- 17,717	- 2,584	- 361	- 1,718	- 401,425
Point Pleasant Bor.	3,982,562	- 24,870	- 103,982	- 17,390	- 2,431	- 22,469	- 1,198,520
Point Pleasant Beach	2,162,292	---	- 65,467	- 10,401	- 1,454	- 14,319	- 137,069
Seaside Heights	675,930	---	- 31,720	- 5,149	- 720	- 7,755	+ 109,119
Seaside Park	720,627	---	- 31,327	- 5,087	- 710	- 4,674	+ 110,778
Ship Bottom	814,469	---	- 27,964	- 4,723	- 660	- 4,474	+ 150,510
South Toms River	575,281	- 16,560	- 16,559	- 2,349	- 328	- 1,051	- 225,990
Stafford	1,659,578	---	- 54,292	- 7,777	- 1,087	+ 2,609	- 89,575

96

OCEAN COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

OCEAN COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Surf City	799,614	---	- 30,558	- 5,276	- 738	- 6,175	+ 168,325
Tuckerton	497,307	- 6,788	- 11,437	- 1,849	- 258	+ 353	- 246,545
Union Twp.	428,899	---	- 12,712	- 1,908	- 267	+ 1,042	- 169,757
County Total	71,731,972	- 667,590	- 1,960,638	- 318,755	- 44,561	+ 1	- 21,357,388

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

OCEAN COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Barnegat Light	- 2,850	- 1,440	---	486,793	2.52	2.89	2.08	2.38
Bay Head	- 5,450	- 2,960	---	757,213	1.69	1.89	2.05	2.30
Beach Haven	- 8,100	- 7,120	---	1,112,481	1.89	2.07	2.36	2.59
Beachwood	- 19,700	- 18,800	---	603,599	4.92	2.66	3.80	2.06
Berkeley	- 33,800	- 30,560	- 3,328	1,605,235	4.26	2.31	3.55	1.93
Brick	- 146,940	- 98,880	---	5,418,842	4.04	2.00	3.35	1.66
Dover	- 167,030	- 144,560	---	9,277,141	3.17	1.76	3.63	2.02
Eagleswood	- 3,900	- 5,920	---	75,213	3.95	1.40	3.68	1.30
Harvey Cedars	- 2,450	- 880	---	567,136	2.44	2.71	2.30	2.55
Island Heights	- 6,500	- 5,600	---	226,256	6.00	2.95	4.79	2.35
Jackson	- 52,550	- 34,800	- 532	2,487,893	5.46	2.29	5.04	2.11
Lacey Twp.	- 27,000	- 33,120	- 3,722	1,411,796	2.48	2.07	2.05	1.71
Lakehurst	- 7,900	- 3,760	---	38,426**	3.40	---	3.14	---
Lakewood	- 71,800	- 70,320	---	3,736,493	4.94	2.47	4.35	2.17
Lavallette	- 9,300	- 7,920	---	950,572	1.53	1.82	1.74	2.06
Little Egg Harbor	- 16,200	- 19,440	- 15	947,483	2.54	2.12	2.11	1.76
Long Beach	- 18,050	- 11,280	---	3,744,361	2.09	2.39	2.16	2.47
Manchester	- 10,450	- 7,200	- 109	727,812	3.11	1.67	3.28	1.76
Mantoloking	- 2,050	- 160	---	631,946	1.50	2.21	1.43	2.10
Ocean	- 13,550	- 19,600	---	562,307	2.83	2.30	2.22	1.80
Ocean Gate	- 4,800	- 7,600	---	261,987	5.31	3.40	4.05	2.59
Pine Beach	- 8,600	- 8,080	---	242,137	3.25	1.69	3.30	1.72
Plumsted	- 11,550	- 8,800	---	153,621	3.70	.95	3.27	.84
Point Pleasant Bor.	- 66,900	- 80,800	---	2,465,200	3.68	2.27	3.24	2.00
Point Pleasant Beach	- 20,550	- 18,160	---	1,894,872	3.51	3.07	2.99	2.61
Seaside Heights	- 5,400	- 10,400	---	723,905	2.00	2.13	1.89	2.01
Seaside Park	- 7,300	- 7,920	---	774,387	2.54	2.72	2.02	2.17
Ship Bottom	- 6,375	- 8,640	---	912,143	2.83	3.16	2.45	2.74
South Toms River	- 10,150	- 7,600	---	294,694	3.14	1.61	3.51	1.80
Stafford	- 18,400	- 16,480	- 460	1,474,116	1.87	1.66	3.13	2.78

96

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

OCEAN COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Surf City	- 5,600	- 4,240	---	915,352	2.38	2.71	2.15	2.44
Tuckerton	- 7,400	- 9,180	---	214,203	4.07	1.75	3.82	1.64
Union Twp.	- 5,850	- 8,800	---	230,647	2.97	1.60	3.22	1.74
County Total	- 804,445	- 721,020	- 8,166	45,849,410				

** See footnotes.

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

PASSAIC COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Bloomingtondale	2,458,781	- 36,285	- 85,720	- 35,100	- 1,609	- 4,666	- 980,120
Clifton	21,811,464	---	- 1,355,564	- 560,911	- 25,708	+ 60,551	- 1,920,666
Haledon	1,476,206	- 9,614	- 76,064	- 31,489	- 1,443	+ 6,002	- 294,819
Hawthorne	5,102,756	---	- 286,183	- 119,781	- 5,490	- 4,772	- 780,205
Little Falls	3,928,476	---	- 184,974	- 76,835	- 3,522	+ 8,496	- 582,498
North Haledon	2,311,290	---	- 111,263	- 46,675	- 2,139	- 4,344	- 487,931
Passaic	12,539,025	- 1,035,990	- 501,411	- 192,345	- 8,816	- 13,358	- 3,863,208
Paterson	33,540,324	- 4,076,111	- 1,271,975	- 392,852	- 18,005	+ 32,934	- 9,531,523
Pompton Lakes	4,006,739	---	- 144,251	- 59,737	- 2,738	- 8,477	- 1,498,338
Prospect Park	902,127	- 11,372	- 46,215	- 18,338	- 840	- 708	- 271,567
Ringwood	3,960,263	---	- 149,232	- 61,219	- 2,806	- 7,219	- 1,216,243
Totowa	4,150,981	---	- 218,920	- 90,757	- 4,160	+ 897	- 544,752
Wanaque	2,287,210	- 39,443	- 95,975	- 39,444	- 1,808	- 3,936	- 822,778
Wayne	19,713,440	---	- 913,823	- 375,789	- 17,223	- 44,363	- 4,531,408
West Milford	7,926,913	---	- 323,034	- 123,621	- 5,666	- 8,970	- 2,405,219
West Paterson	3,568,763	---	- 165,313	- 68,394	- 3,135	- 7,886	- 723,542
County Total	129,684,758	- 5,208,815	- 5,929,917	- 2,293,287	- 105,108	+ 181	- 30,454,817

98

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

PASSAIC COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Bloomingtondale	- 27,850	- 13,560	---	1,273,871	5.10	2.64	4.38	2.27
Clifton	- 300,150	- 196,720	---	17,512,296	3.29	2.64	2.69	2.16
Haledon	- 15,550	- 22,480	---	1,030,749	3.05	2.13	2.97	2.08
Hawthorne	- 68,500	- 41,760	---	3,796,065	3.28	2.44	2.70	2.01
Little Falls	- 46,750	- 19,680	- 88,879	2,933,834	3.36	2.50	3.30	2.46
North Haledon	- 32,300	- 16,400	---	1,610,238	3.85	2.68	3.08	2.14
Passaic	- 61,850	- 73,520	---	6,788,527	5.74	3.11	4.58	2.48
Paterson	- 155,000	- 238,640	---	17,889,152	6.81	3.63	5.56	2.96
Pompton Lakes	- 53,050	- 13,040	---	2,227,108	4.22	2.34	4.38	2.43
Prospect Park	- 9,500	- 19,600	---	523,987	3.15	1.83	3.17	1.84
Ringwood	- 33,400	- 11,360	- 52,409	2,426,375	3.90	2.39	3.97	2.43
Totowa	- 54,250	- 28,240	- 78,235	3,132,564	2.53	1.91	2.91	2.20
Wanaque	- 34,550	- 16,960	---	1,232,316	3.57	1.92	3.69	1.99
Wayne	- 195,950	- 33,200	---	13,601,684	3.32	2.29	3.27	2.26
West Milford	- 63,900	- 22,500	- 3,428	4,970,575	3.63	2.27	3.98	2.49
West Paterson	- 40,900	- 19,040	---	2,540,553	3.15	2.24	3.35	2.38
County Total	- 1,193,450	- 786,700	- 222,951	83,489,894				

66

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

SALEM COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Alloway	420,596	- 2,794	- 26,591	- 5,457	- 759	- 6,618	- 163,371
Elmer	256,997	- 26,427	- 12,149	- 2,432	- 338	- 3,191	- 68,580
Elsinboro	222,042	- 1,451	- 10,535	- 2,064	- 287	- 2,744	- 93,962
Lower Alloways Creek	86,840	- 16,216	- 14,220	- 2,837	- 394	- 2,889	- 93,786
Mannington	447,946	- 701	- 30,188	- 5,902	- 821	- 4,332	- 247,105
Oldmans	288,742	- 2,473	- 24,269	- 5,028	- 699	- 2,805	- 192,173
Penns Grove	948,106	- 89,755	- 35,944	- 6,687	- 930	- 7,353	- 355,901
Pennsville	3,308,749	---	- 295,682	- 61,915	- 8,609	+ 80,332	- 2,065,604
Pilesgrove	580,794	---	- 37,061	- 7,263	- 1,010	- 610	- 228,409
Pittsgrove	782,414	---	- 40,767	- 8,213	- 1,142	- 3,562	- 325,596
Quinton	510,725	- 2,860	- 27,270	- 5,570	- 774	- 5,818	- 215,003
Salem	1,589,499	- 97,324	- 56,474	- 11,188	- 1,556	- 13,537	- 695,583
Upper Penns Neck	1,796,887	- 63,518	- 71,783	- 14,561	- 2,025	- 18,571	- 776,966
Upper Pittsgrove	525,938	---	- 29,190	- 5,849	- 813	+ 103	- 311,746
Woodstown	564,427	- 30,585	- 30,552	- 5,979	- 831	- 8,529	- 188,382
County Total	12,330,702	- 334,104	- 742,675	- 150,945	- 20,988	- 124	- 6,022,167

100

SALEM CO

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

SALEM COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Alloway	- 7,100	- 6,960	---	200,946	3.81	1.82	2.90	1.39
Elmer	- 5,050	- 5,920	---	132,910	4.37	2.26	4.04	2.09
Elsinboro	- 5,550	- 3,360	---	102,089	4.18	1.92	4.02	1.85
Lower Alloways Creek	- 4,150	- 4,840	---	- 52,492**	1.38	---	1.15	---
Mannington	- 4,950	- 4,160	---	149,787	3.17	1.06	3.18	1.06
Oldmans	- 5,600	- 4,080	---	51,615	2.71	.48	2.19	.39
Penns Grove	- 12,640	- 12,750	---	426,146	5.27	2.37	5.52	2.48
Pennsville	- 50,150	- 27,250	---	879,871	2.74	.73	2.93	.78
Pilesgrove	- 8,800	- 4,490	---	293,151	2.97	1.50	3.01	1.52
Pittsgrove	- 11,850	- 10,800	- 1,925	378,559	3.35	1.62	3.59	1.73
Quinton	- 8,550	- 6,480	---	238,400	3.88	1.81	3.40	1.59
Salem	- 16,700	- 13,440	---	683,697	5.28	2.27	5.93	2.55
Upper Penns Neck	- 33,600	- 16,690	---	799,173	6.74	3.00	5.09	2.26
Upper Pittsgrove	- 5,500	- 7,520	---	165,423	3.69	1.16	3.44	1.08
Woodstown	- 10,500	- 6,480	---	282,589	3.51	1.76	3.53	1.77
County Total	- 190,690	- 135,220	- 1,925	4,731,864				

** See footnotes.

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

SOMERSET COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Bedminster	1,116,533	---	- 35,341	- 12,262	- 1,679	+ 3,399	+ 162,148
Bernards Twp.	5,111,577	---	- 77,009	- 27,743	- 3,799	- 8,841	- 1,873,415
Bernardsville	2,826,740	---	- 58,223	- 20,855	- 2,855	- 9,046	- 228,225
Bound Brook	2,780,032	- 88,938	- 46,638	- 15,287	- 2,093	- 1,901	- 997,794
Branchburg	1,972,656	---	- 42,554	- 14,068	- 1,926	+ 55,228	- 825,439
Bridgewater	10,736,396	---	- 247,058	- 88,827	- 12,163	- 13,359	- 4,356,302
Far Hills	320,827	---	- 9,489	- 3,443	- 471	- 1,553	+ 45,515
Franklin Twp.	9,563,198	---	- 175,838	- 59,698	- 8,174	+ 3,096	- 3,745,691
Green Brook	1,930,972	---	- 28,915	- 10,291	- 1,409	- 2,049	- 624,901
Hillsborough	4,573,522	---	- 79,107	- 27,541	- 3,771	+ 7,006	- 1,913,633
Manville	3,199,837	- 49,411	- 68,999	- 22,157	- 3,034	- 10,483	- 1,338,910
Millstone	176,736	- 211	- 2,797	- 989	- 135	+ 568	- 94,657
Montgomery	2,657,259	---	- 54,613	- 18,963	- 2,596	+ 4,728	- 614,982
North Plainfield	5,574,882	- 172,304	- 87,084	- 30,750	- 4,210	- 8,996	- 2,002,490
Peapack-Gladstone	683,226	---	- 17,929	- 5,795	- 793	- 1,019	- 27,534
Raritan	1,830,291	- 5,212	- 35,083	- 12,410	- 1,698	- 2,502	- 610,739
Rocky Hill	281,451	---	- 5,429	- 1,938	- 265	- 650	- 98,364
Somerville	4,657,617	- 25,134	- 71,783	- 22,969	- 3,145	- 1,821	- 1,443,377
South Bound Brook	1,105,157	- 49,723	- 17,664	- 5,790	- 793	- 1,137	- 547,994
Warren	3,795,842	---	- 67,034	- 23,928	- 3,276	- 7,198	- 1,215,586
Watchung	2,756,138	---	- 55,964	- 20,301	- 2,780	- 3,486	- 310,281
County Total	67,650,889	- 390,933	- 1,284,551	- 446,005	- 61,065	- 16	- 22,662,651

102

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

SOMERSET COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate Current	General Tax Rate Proposed	Equalized Tax Rate Current	Equalized Tax Rate Proposed
Bedminster	- 10,050	- 3,200	---	1,219,548	3.99	4.36	1.92	2.10
Bernards Twp.	- 49,100	- 7,200	---	3,064,470	6.35	3.80	3.93	2.35
Bernardsville	- 25,800	- 8,480	---	2,473,256	8.71	7.61	2.91	2.55
Bound Brook	- 33,000	- 23,520	---	1,570,861	8.26	4.67	3.87	2.19
Branchburg	- 23,150	- 5,440	---	1,115,307	6.05	3.42	3.01	1.70
Bridgewater	- 129,150	- 28,240	---	5,861,297	9.32	5.09	2.90	1.59
Far Hills	- 2,250	- 800	---	348,336	5.08	5.51	2.02	2.20
Franklin Twp.	- 100,750	- 34,960	- 4,410	5,436,773	8.70	4.94	3.41	1.94
Green Brook	- 23,450	- 3,280	---	1,236,677	6.47	4.14	4.06	2.60
Hillsborough	- 41,800	- 11,200	---	2,503,476	7.50	4.10	3.57	1.95
Manville	- 54,250	- 18,960	---	1,633,633	10.26	5.24	3.61	1.84
Millstone	- 2,400	- 400	---	75,715	6.51	2.79	3.82	1.64
Montgomery	- 17,650	- 5,120	- 112,700	1,835,363	6.28	4.33	3.04	2.09
North Plainfield	- 69,100	- 34,880	---	3,165,068	9.67	5.49	3.90	2.21
Peapack-Gladstone	- 6,000	- 4,240	---	619,916	8.52	7.72	2.55	2.31
Raritan	- 23,550	- 22,480	---	1,116,617	9.14	5.57	3.44	2.10
Rocky Hill	- 3,150	- 1,040	---	170,615	6.68	4.05	3.30	2.00
Somerville	- 43,950	- 17,440	- 35,808	2,992,190	11.31	7.26	4.36	2.80
South Bound Brook	- 15,500	- 7,280	---	459,276	9.58	3.98	4.28	1.78
Warren	- 38,800	- 9,280	---	2,430,740	7.18	4.60	3.43	2.20
Watchung	- 23,800	- 2,560	---	2,336,966	6.99	5.92	3.07	2.60
County Total	- 736,650	- 250,000	- 152,918	41,666,100				

103

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

SUSSEX COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Andover Bor.	211,688	---	- 4,980	- 294	- 221	+ 448	- 84,244
Andover Twp.	1,251,907	---	- 30,769	- 1,822	- 1,371	- 1,066	- 441,758
Branchville	284,456	---	- 8,681	- 496	- 373	- 487	- 142,591
Byram	1,832,830	---	- 43,024	- 2,579	- 1,941	+ 318	- 689,750
Frankford	1,339,672	---	- 34,972	- 2,007	- 1,511	+ 2,552	- 304,664
Franklin	955,755	- 75,578	- 20,736	- 1,190	- 896	+ 10,189	- 326,953
Fredon	663,625	---	- 17,877	- 1,046	- 787	+ 2,373	- 218,315
Green	547,823	---	- 12,604	- 758	- 571	- 928	- 239,468
Hamburg	545,248	- 4,461	- 14,172	- 720	- 541	+ 891	- 252,004
Hampton	1,019,418	---	- 29,065	- 1,705	- 1,283	+ 3,748	- 202,325
Hardyston	1,424,985	---	- 31,991	- 1,873	- 1,410	+ 497	- 419,796
Hopatcong	4,085,790	---	- 82,606	- 4,906	- 3,692	- 7,613	- 1,551,586
Lafayette	461,478	---	- 11,831	- 706	- 532	- 993	- 181,431
Montague	470,008	---	- 19,893	- 1,178	- 887	+ 4,631	- 38,162
Newton	2,211,197	- 28,713	- 52,801	- 3,039	- 2,287	+ 1,797	- 899,206
Ogdensburg	599,676	---	- 13,027	- 786	- 592	- 1,834	- 281,476
Sandyston	417,587	---	- 17,913	- 1,017	- 766	+ 2,912	- 20,865
Sparta	5,439,403	---	- 120,098	- 7,188	- 5,409	- 11,887	- 1,804,140
Stanhope	939,100	- 38,784	- 18,007	- 1,013	- 762	- 2,456	- 383,153
Stillwater	998,823	---	- 32,156	- 1,825	- 1,373	+ 646	- 256,800
Sussex	604,378	- 20,182	- 11,040	- 608	- 458	+ 468	- 316,548
Vernon	3,432,175	---	- 106,815	- 6,092	- 4,584	- 7,806	- 654,859
Walpack	239,263	---	- 10,048	- 607	- 457	+ 3,949	+ 30,565
Wantage	2,058,538	---	- 59,163	- 3,504	- 2,637	- 245	- 557,068
County Total	32,034,823	- 167,718	- 804,269	- 46,959	- 35,341	+ 104	- 10,236,597

104

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

SUSSEX COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
					Current	Proposed	Current	Proposed
Andover Bor.	- 1,900	- 1,680	---	118,817	6.15	3.45	4.38	2.46
Andover Twp.	- 9,600	- 4,080	---	761,441	3.88	2.36	4.22	2.57
Branchville	- 3,200	- 2,480	---	126,148	6.09	2.23	4.41	1.62
Byram	- 13,100	- 4,720	---	1,078,034	5.76	3.39	4.29	2.53
Frankford	- 9,600	- 6,720	- 1,230	981,520	3.84	2.81	4.13	3.02
Franklin	- 12,700	- 12,880	---	515,011	5.27	2.84	5.01	2.70
Fredon	- 3,400	- 2,560	- 314	421,699	3.86	2.45	3.90	2.48
Green	- 4,050	- 2,080	- 1,024	286,340	5.61	2.93	4.38	2.29
Hamburg	- 6,000	- 3,440	---	264,801	6.10	2.96	4.71	2.29
Hampton	- 9,450	- 4,800	- 596	773,942	5.69	4.32	3.62	2.75
Hardyston	- 13,250	- 5,440	---	951,722	7.20	4.81	4.62	3.08
Hopatcong	- 28,400	- 18,000	---	2,388,987	4.76	2.78	4.99	2.92
Lafayette	- 2,950	- 3,040	---	259,995	6.63	3.74	4.08	2.30
Montague	- 3,850	- 3,360	- 1,655	405,654	3.82	3.30	2.40	2.08
Newton	- 21,050	- 18,800	---	1,187,098	5.51	2.96	4.71	2.53
Ogdensburg	- 7,150	- 4,560	---	290,251	5.72	2.77	4.89	2.37
Sandyston	- 5,600	- 4,960	- 7,363	362,015	4.62	4.01	2.49	2.16
Sparta	- 46,750	- 10,000	---	3,433,931	5.24	3.31	4.59	2.90
Stanhope	- 10,200	- 4,080	---	480,645	4.20	2.15	5.76	2.95
Stillwater	- 9,900	- 7,200	- 835	689,380	5.37	3.71	3.29	2.27
Sussex	- 4,400	- 5,760	---	245,850	7.31	2.97	6.16	2.50
Vernon	- 24,700	- 10,080	- 743	2,616,496	5.21	3.97	3.38	2.57
Walpack	- 2,700	- 1,360	---	258,605	4.38	4.74	2.36	2.56
Wantage	- 11,450	- 10,720	- 5,336	1,408,415	3.31	2.26	3.67	2.51
County Total	- 265,350	- 152,800	- 19,096	20,306,797				

105

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

UNION COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Berkeley Heights	6,225,277	---	- 136,529	- 109,172	- 2,215	- 28,155	- 1,627,571
Clark	6,365,380	---	- 127,577	- 104,446	- 2,119	- 14,758	- 1,818,586
Cranford	8,856,156	---	- 165,955	- 135,270	- 2,744	- 5,292	- 2,900,376
Elizabeth	27,381,967	- 1,185,707	- 690,778	- 371,600	- 7,538	+ 36,945	- 7,433,542
Fanwood	2,972,657	---	- 49,312	- 37,829	- 767	- 2,737	- 1,086,752
Garwood	1,315,751	- 7,707	- 28,469	- 23,161	- 470	- 2,753	- 328,579
Hillside	7,089,429	---	- 141,576	- 109,290	- 2,217	- 12,354	- 1,502,798
Kenilworth	2,817,450	---	- 79,713	- 64,942	- 1,317	- 4,101	- 566,345
Linden	14,343,379	---	- 457,834	- 363,235	- 7,369	+ 281,533	- 346,038
Mountainside	3,436,101	---	- 79,214	- 64,535	- 1,309	- 10,080	- 622,651
New Providence	5,800,921	---	- 106,558	- 86,551	- 1,756	- 20,790	- 1,698,519
Plainfield	16,413,362	- 818,436	- 252,119	- 151,425	- 3,072	- 29,665	- 6,284,625
Rahway	8,522,905	- 120,980	- 177,641	- 119,253	- 2,419	- 17,197	- 2,264,690
Roselle Bor.	5,887,067	- 215,800	- 105,559	- 79,142	- 1,605	- 3,496	- 1,659,486
Roselle Park	3,682,828	- 93,228	- 66,927	- 50,842	- 1,031	- 9,190	- 1,279,699
Scotch Plains	8,812,061	---	- 146,993	- 117,868	- 2,391	- 18,321	- 3,398,564
Springfield	6,915,664	---	- 134,340	- 108,952	- 2,210	- 23,187	- 799,023
Summit	9,709,044	---	- 218,644	- 163,592	- 3,319	- 5,742	- 1,246,752
Union	16,711,114	---	- 457,078	- 358,355	- 7,270	- 74,260	- 1,288,046
Westfield	12,178,329	---	- 242,835	- 191,330	- 3,881	- 35,839	- 3,872,241
Winfield	285,525	- 31,990	- 2,522	- 734	- 15	- 174	- 232,232
County Total	175,722,367	- 2,473,848	- 3,868,173	- 2,811,524	- 57,034	+ 387	- 42,257,115

106

UNION COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

UNION COUNTY						General Tax Rate		Equalized Tax Rate	
Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions	Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions	Net Effect on Tax Levy of State In Lieu Payments	1971 Adjusted Total Tax Levy	Current	Proposed	Current	Proposed	
Berkeley Heights	- 60,300	- 8,320	---	4,253,015	6.39	4.36	3.23	2.20	
Clark	- 104,300	- 12,560	---	4,181,034	9.31	6.11	3.38	2.22	
Cranford	- 131,400	- 36,400	---	5,478,719	8.61	5.32	3.44	2.12	
Elizabeth	- 164,560	- 158,580	- 812	17,405,795	9.66	6.14	4.09	2.60	
Fanwood	- 47,400	- 4,640	---	1,743,220	11.11	6.51	4.08	2.39	
Garwood	- 22,650	- 14,000	---	887,962	8.30	5.60	3.39	2.29	
Hillside	- 79,850	- 54,400	---	5,186,944	9.18	6.71	3.76	2.75	
Kenilworth	- 43,350	- 14,160	---	2,043,522	7.08	5.13	2.53	1.83	
Linden	- 149,200	- 84,320	---	13,216,916	5.78	5.32	2.34	2.15	
Mountainside	- 40,400	- 5,360	---	2,612,552	7.57	5.75	2.89	2.19	
New Providence	- 64,550	- 7,200	---	3,814,997	7.12	4.68	3.51	2.31	
Plainfield	- 99,500	- 55,040	---	8,719,480	12.54	6.66	5.73	3.04	
Rahway	- 117,300	- 50,160	---	5,653,265	12.74	8.45	3.95	2.62	
Roselle Bor.	- 79,350	- 39,000	---	3,703,629	9.25	5.82	3.87	2.44	
Roselle Park	- 50,850	- 26,270	---	2,104,791	11.44	6.53	3.81	2.18	
Scotch Plains	- 103,450	- 19,360	---	5,005,114	9.51	5.40	3.89	2.21	
Springfield	- 69,200	- 20,240	---	5,758,512	8.72	7.25	3.40	2.83	
Summit	- 79,700	- 23,920	---	7,967,375	5.58	4.57	3.14	2.57	
Union	- 230,650	- 145,173	- 177,652	13,972,630	7.24	6.05	2.54	2.13	
Westfield	- 145,000	- 29,280	---	7,657,923	9.60	6.03	3.33	2.09	
Winfield	- ---	- ---	---	17,858	39.95	2.50	20.13	1.26	
County Total	-1,882,960	- 808,383	- 178,464	121,385,253					

107

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

WARREN COUNTY

Municipality	1971 Current Total Tax Levy	Net Effect on Tax Levy of Municipal Block Grant Program	Net Effect on Tax Levy of State Assumption of Welfare Costs	Net Effect on Tax Levy of State Assumption of Judicial Costs	Net Effect on Tax Levy of State Assumption of County Tax Board Cost	Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base	Net Effect on Tax Levy of State Funding of Schools
Allamuchy	525,789	---	- 12,648	- 4,266	- 862	- 18,569	- 200,416
Alpha	534,481	- 7,763	- 10,667	- 3,636	- 734	- 17,241	- 243,634
Belvidere	792,316	- 2,513	- 17,869	- 5,889	- 1,189	- 29,287	- 219,859
Blainstown	252,936	---	- 22,831	- 7,908	- 1,597	+ 682,354	+ 13,978
Franklin	543,561	- 57,672	- 14,403	- 4,569	- 923	- 12,767	- 182,224
Frelinghuysen	525,468	---	- 14,230	- 4,883	- 986	- 22,261	- 264,330
Greenwich	444,337	---	- 10,267	- 3,388	- 684	- 13,725	- 185,568
Hackettstown	3,244,676	---	- 51,748	- 17,776	- 3,590	- 93,228	- 1,175,787
Hardwick	228,952	---	- 6,756	- 2,375	- 480	- 10,255	- 56,607
Harmony	610,191	---	- 15,093	- 5,026	- 1,015	- 24,443	- 268,629
Hope	401,013	---	- 10,224	- 3,620	- 731	- 16,508	- 102,810
Independence	668,250	---	- 15,375	- 5,046	- 1,019	- 26,588	- 276,907
Knowlton	630,493	---	- 15,448	- 5,400	- 1,091	- 25,809	- 294,262
Liberty	438,050	---	- 9,169	- 2,893	- 584	- 14,214	- 173,017
Lopatcong	834,432	---	- 29,626	- 10,257	- 2,072	- 38,034	- 119,651
Mansfield	1,002,897	---	- 22,987	- 7,927	- 1,601	- 34,077	- 389,743
Oxford	328,987	- 7,461	- 6,877	- 2,288	- 462	- 11,012	- 166,979
Pahaquarry	6,163	---	- 587	- 208	- 42	+ 668	+ 10,033
Phillipsburg	3,320,432	- 364,332	- 83,888	- 22,248	- 4,493	- 102,558	- 891,704
Pohatcong	899,283	- 4,335	- 22,485	- 7,785	- 1,572	- 38,636	- 269,837
Washington Bor.	1,399,680	- 61,247	- 27,949	- 9,699	- 1,959	- 45,571	- 542,804
Washington Twp.	1,254,855	---	- 32,641	- 10,877	- 2,197	- 54,626	- 379,303
White	669,272	---	- 21,732	- 6,952	- 1,404	- 33,668	- 197,478
County Total	19,556,514	- 505,323	- 475,500	- 154,916	- 31,287	- 55	- 6,577,538

108

WARREN COUNTY

Appendix Table 3A-1—IMPACT OF THE COMMITTEE RECOMMENDATIONS ON THE PROPERTY TAX, 1971, BY TAXING DISTRICT (Continued)

WARREN COUNTY

Municipality	Net Effect on Tax Levy of Curtailment of Veterans Deductions		Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions		Net Effect on Tax Levy of State In Lieu Payments		1971 Adjusted Total Tax Levy	General Tax Rate		Equalized Tax Rate	
	-		-		-			Current	Proposed	Current	Proposed
Allamuchy	-	1,950	-	2,080	-	910	284,088	4.99	2.70	3.51	1.90
Alpha	-	10,750	-	8,000	-	---	232,056	5.02	2.18	4.20	1.83
Belvidere	-	10,550	-	6,720	-	---	498,440	5.80	3.64	4.04	2.54
Blairstown	-	5,950	-	5,360	-	---	905,622	.96	3.42	.97	3.46
Franklin	-	4,800	-	5,120	-	---	261,083	5.42	2.60	3.48	1.67
Frelinghuysen	-	2,500	-	2,240	-	694	213,344	3.57	1.45	3.02	1.23
Greenwich	-	5,150	-	3,280	-	---	222,275	5.51	2.75	3.70	1.85
Hackettstown	-	24,500	-	10,160	-	4,024	1,863,863	4.89	2.81	5.25	3.02
Hardwick	-	1,400	-	2,000	-	---	149,079	1.99	1.29	2.69	1.75
Harmony	-	9,000	-	6,960	-	---	280,025	5.41	2.48	3.53	1.62
Hope	-	3,600	-	3,280	-	---	260,240	3.50	2.27	3.09	2.00
Independence	-	5,950	-	4,880	-	---	332,485	3.64	1.81	3.77	1.87
Knowlton	-	4,700	-	5,360	-	---	278,423	5.84	2.58	3.28	1.45
Liberty	-	4,050	-	2,560	-	45	231,518	6.53	3.45	4.21	2.23
Lopatcong	-	15,950	-	10,000	-	---	608,842	4.22	3.07	2.33	1.70
Mansfield	-	9,600	-	6,000	-	3,735	527,227	4.64	2.44	3.53	1.86
Oxford	-	5,250	-	6,560	-	---	122,098	7.08	2.63	4.27	1.58
Pahaquarry	-	200	-	160	-	---	15,667	.95	2.40	.84	2.11
Phillipsburg	-	57,600	-	55,600	-	---	1,738,009	5.10	2.67	4.60	2.41
Pohatcong	-	18,350	-	11,040	-	---	525,243	5.12	2.99	3.25	1.90
Washington Bor.	-	16,650	-	18,400	-	---	675,401	4.54	2.19	4.17	2.01
Washington Twp.	-	15,000	-	8,400	-	---	751,811	6.07	3.63	3.23	1.93
White	-	6,400	-	5,320	-	1,216	395,102	5.14	3.03	2.73	1.61
County Total	-	239,850	-	189,480	-	10,624	11,371,941				

109

NOTES

1. 1971 Current Total Tax Levy - The total tax levy on which the tax rate is computed, including levies for county, county library, local school, regional, consolidated, and joint schools, and local municipal purposes, and deductions for veterans and senior citizens, taken from Column 12 D III of the 1971 county abstract of ratables.
2. Net Effect on Tax Levy of Municipal Block Grant Program - The 1971 block grant to which the municipality would be entitled, minus the funds received in 1971 from existing Urban Aid legislation.
3. Net Effect on Tax Levy of State Assumption of Welfare Costs - The sum of:
 - a. the municipality's share of the appropriations for old age assistance, permanent disability assistance, aid to dependent children, aid to the blind, payments to the New Jersey Bureau of Children's Services, and county welfare board administration, as shown in the 1971 county budgets, plus
 - b. the municipal appropriations for public assistance and public assistance administration, as shown in the 1971 municipal budgets.
4. Net Effect on Tax Levy of State Assumption of Judicial Costs - The municipality's share of the county's expenditures for county courts, law division of superior court, district courts, juvenile and domestic relations courts, jury commissioners, surrogate, probation department, and law library, minus revenues received from county court, district court, surrogate, and probation department. Available data for 1970 calculated as proportion of total county budget, with same proportion being applied to 1971 budget to obtain estimated 1971 net county expenditure for these purposes. The cost of prosecutors' salaries is not included here, due to lack of accurate data.
5. Net Effect on Tax Levy of State Assumption of County Tax Board Cost - The municipality's share of the county appropriations for the county board of taxation, as shown in the 1971 county budgets. Total figure shown for county will not always match total appropriations exactly, due to rounding in calculating each municipality's share.
6. Net Effect on Tax Levy of Inclusion of Gross Receipts and Franchise Taxes in County Tax Base -
 - a. Residual county taxes to be apportioned found by subtracting from the Net County Taxes Apportioned, found in Column 12 A III of 1971 county abstract of ratables, the cost of functions assumed by the State: county welfare costs (see #3 above), county judicial costs (see #4 above), and county tax board costs (see #5 above).

- b. Residual county taxes apportioned among municipalities on basis of each municipality's share of Net Valuation on Which County Taxes are Apportioned, found in Column 11 of 1971 county abstract of ratables.
 - c. Gross receipts and franchise taxes received in 1970 by municipality divided by 1970 Effective Tax Rate of municipality, found in 1970 annual report of New Jersey Division of Taxation, to find an Assumed Assessed Value of property which would have produced the same amount in property tax revenue for the municipality in 1970.
 - d. Assumed Assessed Value calculated in "c." added to Net Valuation on Which County Taxes are Apportioned (see "b." above), to find Adjusted Net Valuation on Which County Taxes are Apportioned.
 - e. Residual county taxes apportioned among municipalities on basis of each municipality's share of Adjusted Net Valuation on Which County Taxes are Apportioned.
 - f. Each municipality's share of residual county taxes calculated as in "b." subtracted from that municipality's share calculated as in "e." to find net effect of including capitalized value of gross receipts and franchise taxes in county tax base. Total for county varies slightly from zero due to rounding.
7. Net Effect on Tax Levy of State Funding of Schools - The difference between:
- a. the 1971-72 Adjusted Day School Expenditures (including all operating costs, the portion of transportation costs not covered by State transportation aid, all tuition costs anticipated, minus all tuition payments anticipated from other districts), as shown on budget worksheets in the New Jersey Department of Education, and
 - b. the sum of:
 - (1) the State formula aid to be received in 1971-72 under current legislation, plus
 - (2) the funds to be raised by a uniform property tax of \$1.00 per hundred dollars of equalized valuation, according to the 1970 Table of Equalized Valuations, and
 - (3) the additional funds, if any, to be raised by Local Leeway property taxes.
8. Net Effect on Tax Levy of Curtailment of Veterans Deductions - The amount shown for Veterans Deductions Allowed in Column 12 D II (a) of the 1971 county abstract of ratables.

9. Net Effect on Tax Levy of State Assumption of Senior Citizens Deductions - The amount shown for Senior Citizens Deductions Allowed in Column 12 D II (b) of the 1971 county abstract of ratables.
10. Net Effect on Tax Levy of State in Lieu Payments - An approximation for only those municipalities where State-owned property values are in excess of 1% of all real property valuations, including both taxable and exempt property. The estimated true value of improvements, multiplied by the 1970 municipal equalized tax rate for non-school purposes, found in the 1970 annual report of the New Jersey Division of Local Finance.
11. 1971 Adjusted Total Tax Levy - The 1971 Current Total Tax Levy (see #1 above), plus or minus all adjustments resulting from Committee recommendations (See #2 through #10 above). In a few cases, the adjusted Total Tax Levy appears as a negative figure, due to substantial other sources of revenue to the community. These include revenue from public utility taxes in the first year of an expanded installation and payments under P. L. 874 by the Federal government to school districts for children brought into the community by Federal installations. In these calculations, all school children have been considered as the responsibility of the State of New Jersey and its local units of government.
12. General Tax Rate -
Current - The General Tax Rate to Apply per \$100 Valuation, found in Column 7 of the 1971 county abstract of ratables.
Proposed - The 1971 Adjusted Total Tax Levy (See #11 above), divided by the Net Valuation Taxable, found in Column 6 of the 1971 county abstract of ratables. In a few cases this rate is shown as zero for reasons described in #11 above.
13. Equalized Tax Rate -
Current - The Current General Tax Rate (See #12 above), multiplied by the County Equalization Table Average Ratio of Assessed to True Value of Real Property, found in Column 8 of the 1971 county abstract of ratables.
Proposed - The Proposed General Tax Rate (See #12 above), multiplied by the County Equalization Table Average Ratio of Assessed to True Value of Real Property, found in Column 8 of the 1971 county abstract of ratables.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972

ATLANTIC COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Absecon	627.69	972,235	333,317	---	21,052	---	.97
Atlantic City	466.24	5,795,532	4,681,844	---	25,581	---	1.00
Brigantine	799.82	915,711	49,314	---	57,906	---	.91
Buena Borough	* 625.62	---	---	---	17,794	---	.96
Buena Vista	* 625.62	---	---	---	13,555	---	.95
Buena Reg.	R 675.63	1,750,333	607,820	---	---	---	---
Corbin City	292.72	19,378	36,421	---	20,722	---	.96
Egg Harbor City	* 736.04	470,042	155,804	---	12,624	79.74	.96
Egg Harbor Twp.	* 878.77	1,823,508	---	64,877	22,926	63.20	.94
Estell Manor	636.24	151,870	49,328	---	22,720	---	.77
Folsom	1,083.52	191,252	---	54,598	36,981	40.65	1.24
Galloway	* 874.42	1,266,611	---	31,098	19,411	68.85	1.00
Greater Egg Harbor Reg.	R 892.65	2,984,589	---	176,202	---	---	---
Hamilton	* 787.60	1,097,806	165,349	---	25,482	59.10	1.00
Hammonton	718.22	2,029,411	352,259	---	21,966	---	.95
Linwood	* 604.93	1,045,369	9,845	---	22,268	---	.99
Longport	946.13	116,572	---	14,278	224,931	0	1.01
Mainland Reg.	R 786.17	1,604,103	115,730	---	---	---	---
Margate	858.33	1,582,357	---	28,979	63,008	0	1.00
Mullica	* 702.05	501,067	203,420	---	16,866	72.93	.99
Northfield	* 669.96	1,026,029	405,030	---	20,568	---	.98
Pleasantville	483.22	2,225,152	1,656,188	---	11,409	---	.97
Port Republic	820.53	106,505	2,902	---	25,954	---	.57
Somers Point	* 735.74	752,913	144,006	---	30,875	---	.93
Ventnor	795.79	1,294,273	76,603	---	54,681	---	.90
Weymouth	666.56	213,166	56,390	---	15,152	---	.92
County Total	654.36	29,935,784	9,101,570	370,032	25,720		

* = Composite figure including regional district pupils and costs.
 R = Regional district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

BERGEN COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Allendale	* 941.41	1,130,063	---	87,857	33,801	45.75	1.15
Alpine	1,330.45	315,576	---	182,541	98,323	0	1.46
Bergenfield	975.35	5,579,510	---	876,844	35,917	42.35	1.21
Bogota	1,050.84	1,562,465	---	285,469	36,166	41.95	1.24
Carlstadt	* 975.93	797,711	---	111,557	104,600	0	1.00
Carlstadt- E. Rutherford Reg.	R 1,007.16	882,590	---	172,010	---	---	---
Cliffside Park	987.96	2,151,477	---	370,300	53,516	14.11	1.21
Closter	* 1,079.71	1,202,551	---	214,307	43,951	29.46	1.37
Cresskill	854.92	1,854,274	---	26,466	41,351	33.63	1.00
Demarest	* 1,142.48	662,933	---	191,845	46,539	25.30	1.48
Dumont	898.26	4,142,383	---	272,124	31,854	48.87	1.08
East Paterson	859.36	3,145,413	---	61,466	50,397	19.11	1.00
East Rutherford	* 1,017.97	798,975	---	172,350	79,593	0	1.17
Edgewater	943.65	801,588	---	95,825	77,733	0	1.14
Emerson	958.61	1,847,868	---	253,683	37,446	39.90	1.17
Englewood	1,327.65	4,048,232	---	2,328,216	63,696	0	1.74
Englewood Cliffs	1,488.78	1,180,552	---	904,637	118,506	0	1.50
Fair Lawn	1,037.18	7,065,441	---	1,628,596	43,868	29.59	1.30
Fairview	853.70	1,239,048	---	15,892	60,677	2.61	1.03
Fort Lee	1,236.40	3,132,601	---	1,462,490	104,984	0	1.36
Franklin Lakes	* 1,046.67	1,277,484	---	338,248	48,724	21.80	1.20
Garfield	691.62	3,117,113	681,792	---	40,369	---	0.99
Glen Rock	1,254.25	2,856,554	---	1,394,099	40,988	34.21	1.75
Hackensack	1,107.25	5,112,465	---	1,603,420	60,966	2.15	1.37
Harrington Park	* 1,078.21	666,979	---	112,919	38,702	37.88	1.34
Hasbrouck Hts.	964.11	1,998,408	---	287,405	50,041	19.68	1.19
Haworth	* 1,266.02	538,860	---	286,152	46,251	25.77	1.75
Hillsdale	* 1,015.03	1,443,112	---	248,998	39,285	36.08	1.25
Ho-ho-kus	1,273.25	846,514	---	432,206	66,536	0	1.63
Leonia	1,180.29	1,445,051	---	578,437	50,637	18.73	1.55

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

BERGEN COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Little Ferry	952.19	1,348,540	---	174,865	51,740	16.96	1.13
Lodi	703.78	3,417,568	675,506	---	35,820	---	.99
Lyndhurst	761.69	2,817,644	300,375	---	47,522	---	.95
Mahwah	1,164.57	2,614,308	---	997,715	63,444	0	1.41
Maywood	1,226.80	1,733,319	---	789,478	49,263	20.93	1.65
Midland Park	1,058.91	1,579,829	---	404,895	38,954	37.48	1.34
Montvale	* 1,015.54	1,169,931	---	212,145	45,410	27.12	1.25
Moonachie	1,039.75	578,813	---	135,185	97,444	0	1.13
New Milford	998.80	3,303,202	---	610,997	38,320	38.50	1.24
North Arlington	915.13	1,897,767	---	162,647	59,206	4.97	1.10
Northern Highlands Reg.	R 1,001.60	1,511,386	---	284,591	---	---	---
Northern Valley Reg.	R 1,224.49	3,178,622	---	1,439,062	---	---	---
Northvale	* 1,053.62	694,963	---	88,091	43,844	29.63	1.27
Norwood	* 1,109.18	629,555	---	145,356	40,354	35.23	1.35
Oakland	* 1,031.82	2,454,243	---	579,734	28,703	53.93	1.27
Old Tappan	* 983.17	809,680	---	15,960	32,201	48.32	1.20
Oradell	* 1,024.34	812,293	---	180,195	49,898	19.91	1.28
Palisades Park	969.86	1,850,986	---	278,836	50,986	18.17	1.20
Paramus	1,133.71	6,801,869	---	2,346,801	59,399	4.66	1.55
Park Ridge	1,022.45	2,023,105	---	430,978	34,593	44.48	1.28
Pascack Valley Reg.	R 1,054.34	3,044,097	---	763,635	---	---	---
Ramapo Indian Hills Reg.	R 1,013.72	3,611,952	---	732,059	---	---	---
Ramsey	1,153.68	2,966,973	---	1,093,980	40,196	35.49	1.48
Ridgefield	1,129.68	1,789,877	---	608,999	72,687	0	1.40
Ridgefield Park	867.19	2,430,895	---	70,072	35,123	43.63	1.04
Ridgewood	1,173.56	6,716,232	---	2,634,781	42,044	32.52	1.56
River Edge	* 1,056.21	878,629	---	279,356	45,442	27.07	1.33
River Edge-Oradell Reg.	R 1,020.75	2,598,883	---	548,396	---	---	---
River Vale	* 1,075.21	1,645,827	---	476,340	29,899	52.01	1.36
Rochelle Park	1,117.26	909,394	---	296,018	65,096	0	1.35

115

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

BERGEN COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Rockleigh	1,421.40	24,612	---	16,893	715,796	0	1.05
Rutherford	995.59	3,013,669	---	545,952	49,684	20.26	1.25
Saddle Brook	779.45	2,913,984	237,160	---	42,696	---	.95
Saddle River	1,258.88	512,309	---	252,837	111,795	0	1.36
South Hackensack	1,028.17	474,463	---	104,295	111,208	0	1.21
Teaneck	1,209.15	7,544,034	---	3,278,126	46,872	24.77	1.63
Tenafly	1,098.22	3,056,151	---	925,778	61,835	.75	1.30
Teterboro	1,400.00	843	---	557	56,194,628	0	1.00
Upper Saddle River	* 952.78	1,553,615	---	150,865	37,817	39.30	1.15
Waldwick	954.13	2,863,382	---	377,907	28,045	54.99	1.17
Wallington	845.79	1,082,102	---	3,723	57,996	6.96	.99
Washington Twp.	* 938.50	---	---	---	35,900	42.38	1.14
Westwood	* 938.50	---	---	---	37,581	39.68	1.14
Westwood Reg.	R 938.50	4,635,642	---	525,805	---	---	---
Woodcliff Lake	* 1,030.60	1,019,391	---	199,027	47,954	23.03	1.28
Wood Ridge	1,020.95	1,361,183	---	287,555	67,407	0	1.21
Wyckoff	* 1,081.86	2,467,982	---	819,278	44,332	28.85	1.36
County Total	1,033.71	163,187,535	1,894,833	39,268,124	48,919		

* = Composite figure including regional district pupils and costs.
 R = Regional district.

116

BERGEN COUNTY

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

BURLINGTON COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Bass River	972.26	205,497	---	32,040	34,519	44.60	1.00
Beverly	648.23	588,980	176,870	---	13,235	---	.92
Bordentown City	* 889.92	552,177	---	27,903	20,080	67.77	1.03
Bordentown Reg.	R 898.22	910,996	---	59,799	---	---	---
Bordentown Twp.	* 896.96	814,400	---	42,324	32,984	47.06	.92
Burlington City	752.74	2,275,596	272,545	---	20,349	---	.93
Burlington Twp.	698.24	2,349,015	486,636	---	24,370	---	.88
Chesterfield	* 776.22	259,610	---	1,846	26,492	57.48	.91
Cinnaminson	773.49	4,263,159	382,514	---	22,479	---	.89
Delanco	882.95	795,267	---	37,798	22,364	64.11	1.04
Delran	779.17	1,887,146	154,334	---	26,504	---	.77
Eastampton	* 841.07	323,705	16,570	---	23,468	62.33	.94
Edgewater Park	897.69	1,764,927	---	114,738	20,711	66.76	.92
Evesham	* 454.02	1,896,476	377,473	---	24,678	60.39	.95
Fieldsboro	909.36	159,981	---	12,616	16,806	73.03	1.02
Florence	778.98	1,549,010	127,077	---	30,462	---	.96
Hainesport	* 859.51	472,124	6,216	---	18,930	69.62	.94
Lenape Reg.	R 725.53	3,484,802	563,683	---	---	---	---
Lumberton	* 853.14	532,621	17,196	---	22,666	63.62	.93
Mansfield	* 738.82	285,944	27,105	---	25,444	59.16	.89
Maple Shade	777.67	2,440,401	204,672	---	23,580	---	.84
Medford Lakes	* 744.65	824,804	207,989	---	18,199	70.79	.86
Medford	* 736.67	1,294,339	175,914	---	27,413	56.00	.83
Moorestown	1,007.34	3,757,351	---	733,049	34,342	44.88	1.14
Mt. Holly	* 819.73	1,941,702	197,637	---	14,362	76.95	.93
Mt. Laurel	* 812.70	2,173,223	---	57,842	26,265	57.84	.91
New Hanover	# ---	---	---	---	59,907	---	.73
New Hanover-Wrightstown Consol.	C 754.81	137,602	16,057	---	---	---	---
North Hanover	* 790.54	1,989,726	---	36,239	3,406	94.53	.92
No. Burlington Reg.	R 709.94	2,150,748	402,787	---	---	---	---

117

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

BURLINGTON COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Palmyra	693.31	1,195,822	257,995	---	19,555	---	.89
Pemberton Boro	659.22	209,961	58,499	---	15,345	---	.88
Pemberton Twp.	639.73	5,558,353	1,765,181	---	6,868	---	.85
Rancocas Valley Reg.	R 916.98	2,237,957	---	196,709	---	---	---
Riverside	754.99	1,212,817	141,201	---	25,836	---	.93
Riverton	723.89	569,485	93,617	---	23,420	---	.88
Shamong	* 870.41	219,320	---	20,763	25,076	59.75	.88
Southampton	* 658.58	673,601	234,276	---	18,528	70.26	.86
Springfield	* 787.54	304,283	---	4,015	38,193	38.70	1.15
Tabernacle	* 570.12	270,669	179,940	---	15,099	75.77	.98
Washington Twp.	807.74	176,007	7,659	---	49,557	---	.89
Westampton	* 963.00	505,313	---	89,057	21,674	65.21	1.13
Willingboro	752.01	12,540,429	1,515,520	---	12,999	---	.79
Woodland	910.03	206,255	---	16,429	49,222	21.00	.99
Wrightstown	---	---	---	---	59,907	---	.94
County Total	769.89	67,961,601	8,067,163	1,483,167	19,432		

* = Composite figure including regional district pupils and costs.
 R = Regional district.
 C = Consolidated district.
 # = Composite figure including consolidated district pupils and costs.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

CAMDEN COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Audubon	705.07	1,595,373	311,834	---	26,941	---	.99
Audubon Park	678.46	242,821	58,849	---	4,084	---	.99
Barrington	773.81	1,331,578	118,867	---	26,878	---	.99
Bellmawr	* 638.07	1,485,637	596,723	---	18,734	---	.95
Berlin Bor.	* 611.21	636,397	308,736	---	18,843	---	.91
Berlin Twp.	* 672.16	517,033	195,209	---	13,045	---	.98
Black Horse Pike Reg.	R 720.01	3,357,713	573,020	---	---	---	---
Brooklawn	658.38	355,457	99,619	---	21,682	---	.97
Camden	515.68	16,796,612	10,657,833	---	10,080	---	1.01
Cherry Hill	966.19	16,697,061	---	2,442,439	27,550	55.78	1.08
Chesilhurst	* 661.91	111,629	47,930	---	8,124	---	.99
Clementon	* 669.48	329,390	146,674	---	17,664	---	.98
Collingswood	771.49	2,547,988	235,875	---	24,986	---	.97
Eastern Camden Reg.	R 712.64	1,010,241	184,640	---	---	---	---
Gibbsboro	* 720.05	426,408	70,054	---	14,892	---	.97
Gloucester City	567.62	2,034,189	984,476	---	16,744	---	.97
Gloucester Twp.	* 752.49	3,926,577	378,399	---	15,458	---	.92
Haddon Hts.	763.54	1,447,370	150,412	---	27,993	---	.99
Haddon Twp.	812.42	2,865,827	107,467	---	29,130	---	.97
Haddonfield	903.17	2,603,940	---	186,234	37,171	40.34	1.06
Hi-Nella	773.45	131,099	11,771	---	39,056	---	1.03
Laurel Springs	760.94	390,817	42,091	---	22,648	---	.91
Lawnside	592.58	519,869	219,598	---	19,636	---	.99
Lindenwold	* 673.14	807,138	335,062	---	15,123	---	.96
Lower Camden Co. Reg.	R 743.23	4,366,174	585,468	---	---	---	---
Magnolia	* 673.40	574,515	139,076	---	19,261	---	.98
Merchantville	733.25	513,643	76,801	---	36,363	---	.92
Mt. Ephraim	600.03	613,467	248,304	---	28,069	---	.98
Oaklyn	780.48	561,787	44,925	---	33,757	---	.99
Pennsauken	793.96	6,327,314	389,929	---	33,016	---	.96

119

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

CAMDEN COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Pine Hill	* 688.39	600,124	193,288	---	8,965	---	.99
Pine Valley	---	---	---	---	---	---	1.04
Runnemede	* 642.56	876,551	374,045	---	18,794	---	.98
Somerdale	* 729.57	752,191	75,696	---	18,729	---	.97
Sterling Reg.	R 664.05	1,336,859	359,379	---	---	---	---
Stratford	* 730.45	1,071,821	88,417	---	21,237	---	.98
Tavistock	1,170.00	2,107	---	818	354,278	0	1.08
Voorhees	* 680.89	847,934	226,076	---	22,806	---	.69
Waterford	* 673.35	397,004	145,817	---	17,588	---	.96
Winslow	* 749.25	1,067,630	123,711	---	19,310	---	.87
Woodlynne	628.91	434,643	147,878	---	14,627	---	.99
County Total	706.57	82,511,928	19,053,949	2,629,491	19,920		

* = Composite figure including regional district pupils and costs.

R = Regional district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

CAPE MAY COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Avalon	1,113.91	227,496	---	73,117	278,909	0	1.06
Cape May City	* 897.70	292,146	---	7,704	60,104	3.53	1.08
Cape May Point	788.84	33,999	2,330	---	141,707	---	.95
Dennis	649.36	467,670	139,379	---	17,624	---	.96
Lower Cape May Reg.	R 941.68	932,236	---	109,259	---	---	---
Lower Twp.	* 864.47	1,274,327	24,988	---	35,944	42.31	1.04
Middle Twp.	746.38	1,851,926	239,453	---	53,535	---	.97
North Wildwood	834.71	664,099	6,504	---	101,068	---	.95
Ocean City	798.24	1,819,587	101,781	---	106,101	---	.97
Sea Isle City	825.38	279,885	5,939	---	118,594	---	.93
Stone Harbor	805.59	111,623	6,557	---	386,779	---	.96
Upper Twp.	832.40	738,418	9,310	---	35,543	---	.95
West Cape May	* 718.39	81,638	39,148	---	22,617	63.70	1.02
West Wildwood	962.42	27,478	---	3,897	140,575	0	
Wildwood	760.05	721,969	78,692	---	99,808	---	1.01
Wildwood Crest	706.83	586,384	112,877	---	102,177	---	.97
Woodbine	701.91	442,907	88,957	---	7,933	---	.91
County Total	794.12	10,583,788	855,915	194,007	68,020		

* = Composite figure including regional district pupils and costs.
 R = Regional district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

CUMBERLAND COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Bridgeton	583.69	3,575,580	1,587,796	---	12,162	---	.98
Commercial	528.30	740,413	440,897	---	7,881	---	.96
Deerfield	576.40	442,851	204,741	---	13,458	---	.93
Downe	747.70	437,556	64,132	---	13,334	---	.98
Fairfield	582.35	913,759	408,820	---	10,476	---	.96
Greenwich	835.77	239,615	2,042	---	23,357	---	.99
Hopewell	665.94	749,317	199,103	---	22,789	---	.97
Lawrence	619.84	539,572	194,164	---	8,721	---	.96
Maurice River	704.48	775,562	152,376	---	13,373	---	.98
Millville	610.26	3,736,172	1,424,253	---	16,407	---	.97
Shiloh	687.67	115,598	26,092	---	12,737	---	.98
Stow Creek	637.97	225,523	72,439	---	12,798	---	.97
Upper Deerfield	647.83	1,218,564	366,912	---	18,376	---	.97
Vineland	625.57	8,520,256	2,959,822	---	18,552	---	.96
County Total	617.72	22,230,338	8,103,589	---	15,818		

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

ESSEX COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Belleville	778.80	5,403,393	444,662	---	35,605	---	.99
Bloomfield	912.59	8,223,403	---	679,998	39,380	36.72	1.11
Caldwell	# 1,104.84	---	---	---	41,380	33.59	1.42
Caldwell-West Caldwell							
Consol.	C 1,104.84	4,042,332	---	1,256,263	---	---	---
Cedar Grove	1,067.20	2,462,166	---	655,224	38,770	37.70	1.35
East Orange	855.67	13,599,103	---	206,196	23,167	62.77	1.00
Essex Fells	* 1,329.87	262,392	---	222,342	77,515	0	1.66
Fairfield Bor.	* 1,073.36	885,287	---	232,300	61,657	1.04	1.29
Glen Ridge	1,060.08	2,183,928	---	562,729	29,324	52.88	1.35
Irvington	867.25	8,109,529	---	234,353	34,850	44.00	1.04
Livingston	990.07	7,508,801	---	1,311,101	38,650	37.89	1.19
Maplewood	# 1,208.93	---	---	---	46,178	25.88	1.62
Millburn	1,231.64	4,054,807	---	1,870,099	83,472	0	1.45
Montclair	1,176.61	7,301,113	---	2,890,692	41,834	32.77	1.57
Newark	672.07	77,101,554	19,596,725	---	13,480	---	1.01
North Caldwell	* 1,154.39	625,424	---	296,779	38,269	38.58	1.49
Nutley	826.18	5,526,830	111,767	---	40,398	---	.98
Orange	915.94	4,706,276	---	407,878	27,100	56.45	1.11
Roseland	* 1,148.06	520,990	---	227,958	50,003	19.75	1.45
South Orange	# 1,208.93	---	---	---	46,178	25.88	1.61
South Orange-Maplewood							
Consol.	C 1,208.93	7,548,501	---	3,278,069	---	---	---
Verona	1,042.60	2,789,629	---	660,945	40,347	35.16	1.29
West Caldwell	# 1,104.84	---	---	---	41,380	33.59	1.31
West Essex Reg.	R 1,083.11	2,378,214	---	677,771	---	---	---
West Orange	1,062.32	7,999,953	---	2,082,653	39,361	36.75	1.34
County Total	832.43	173,233,625	20,153,154	17,753,350	26,236		

* = Composite figure including regional district pupils and costs.
 # = Composite figure including consolidated district pupils and costs.

R = Regional district.
 C = Consolidated district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

HUDSON COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Bayonne	850.04	9,486,896	---	80,494	37,971	39.06	1.01
East Newark	617.21	248,673	90,927	---	33,997	---	1.09
Guttenberg	681.57	639,520	151,364	---	35,096	---	.98
Harrison	781.05	1,649,181	130,581	---	46,374	---	1.00
Hoboken	585.14	6,339,612	2,792,595	---	13,011	---	1.09
Jersey City	656.51	34,169,536	9,700,528	---	19,183	---	1.10
Kearny	930.62	5,708,135	---	594,087	58,957	5.37	1.13
North Bergen	683.05	5,562,325	1,301,665	---	43,530	---	.97
Secaucus	1,194.95	1,774,621	---	741,237	96,331	0	1.32
Union City	758.20	8,280,091	924,858	---	17,018	---	.98
Weehawken	949.98	2,085,394	---	264,958	41,798	32.91	1.30
West New York	787.75	5,972,460	418,079	---	21,667	---	1.06
County Total	723.24	81,916,444	15,510,597	1,680,776	27,005		

124

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

GLoucester County

Taxing or School District		1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Clayton		681.76	1,070,231	252,938	---	12,445	---	.94
Clearview Reg.	R	738.45	1,554,445	219,838	---	---	---	---
Deptford		635.50	4,388,163	1,442,077	---	47,296	---	.98
East Greenwich	*	737.43	332,524	18,708	---	23,185	---	.91
Elk	*	703.54	271,593	82,927	---	15,247	---	.96
Franklin	*	735.91	966,895	178,593	---	13,911	---	.96
Gateway Reg.	R	622.20	1,258,456	446,373	---	---	---	---
Glassboro		807.39	2,661,633	117,038	---	18,123	---	.86
Greenwich		852.11	1,294,595	---	14,154	54,595	12.38	.85
Harrison	*	817.53	341,539	---	23,315	20,233	67.53	1.00
Kingsway Reg.	R	675.44	832,484	206,378	---	---	---	---
Logan		923.61	445,214	---	42,636	37,582	39.68	.98
Mantua	*	688.94	955,208	315,280	---	13,096	---	.87
Monroe		767.50	3,160,014	310,417	---	15,495	---	.88
National Park	*	617.32	325,804	122,627	---	10,725	---	.94
Newfield		654.61	268,587	77,251	---	17,548	---	.96
Paulsboro		546.18	1,268,723	689,226	---	12,169	---	.92
Pitman		726.15	2,042,093	328,282	---	18,054	---	.98
South Harrison	*	755.67	170,843	517	---	17,491	---	1.09
Southern Gloucester Reg.	R	758.05	1,475,094	165,086	---	---	---	---
Swedesboro	#	691.87	---	---	---	21,354	---	.83
Swedesboro-Woolwich Consol.	C	691.87	333,043	62,862	---	21,354	---	---
Washington		820.85	4,248,909	114,058	---	18,367	---	.94
Wenonah	*	688.29	267,902	29,048	---	20,213	---	.82
West Deptford		747.92	3,413,862	433,509	---	26,813	---	.68
Westville	*	670.49	354,455	58,393	---	21,616	---	.98
Woodbury		769.21	2,433,409	233,074	---	20,319	---	.94
Woodbury Hts.	*	659.65	310,608	57,819	---	22,875	---	.92
Woolwich	#	691.87	---	---	---	21,354	---	.95
County Total		726.15	36,446,326	5,962,319	80,105	18,829		

125

GLoucester County

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

HUNTERDON COUNTY

Taxing or School District		1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Alexandria	*	776.37	319,098	77,229	---	29,230	53.09	1.03
Bethlehem	*	964.01	260,284	---	21,636	36,128	42.01	1.16
Bloomsbury		643.20	168,132	52,199	---	17,019	---	.94
Califon	*	813.51	141,002	34,825	---	21,052	66.21	1.06
Clinton Town	*	901.82	297,684	3,228	---	31,774	49.00	1.07
Clinton Twp.	*	984.62	888,490	---	99,961	31,046	50.17	1.16
Delaware	*	936.96	468,731	---	31,987	39,562	36.50	1.13
Delaware Valley Reg.	R	974.44	927,769	---	144,799	---	---	---
East Amwell	*	947.56	385,454	---	33,480	39,673	36.32	1.12
Flemington	*	848.04	---	---	---	41,064	34.09	1.14
Flemington-Raritan Reg.	R	964.92	1,778,751	---	257,520	---	---	---
Franklin	*	913.51	342,352	3,992	---	40,272	35.36	1.03
Frenchtown	*	880.76	230,437	2,454	---	19,930	68.01	.99
Glen Gardner	*	854.15	134,940	22,428	---	12,674	79.66	1.11
Hampton	*	893.27	240,554	12,397	---	11,876	80.94	1.11
High Bridge		859.53	654,757	---	12,926	24,442	60.77	1.14
Holland	*	933.66	665,546	---	54,773	36,028	42.18	1.11
Hunterdon Central Reg.	R	996.06	2,255,911	---	409,936	---	---	---
Kingwood	*	853.13	329,073	21,232	---	36,856	40.85	1.04
Lambertville	*	858.66	369,085	20,330	---	17,329	72.19	1.05
Lebanon Bor.	*	858.78	135,431	15,446	---	28,215	54.71	1.18
Lebanon Twp.	*	800.97	597,790	153,478	---	27,245	56.27	1.08
Milford	*	1,153.67	202,968	---	94,001	46,440	25.46	1.50
North Hunterdon Reg.	R	1,075.18	2,054,629	---	566,235	---	---	---
Raritan	*	1,035.88	---	---	---	38,685	37.91	1.20
Readington	*	990.35	1,342,302	---	230,117	33,351	46.47	1.21
South Hunterdon Reg.	R	909.51	779,589	---	61,612	---	---	---
Stockton	*	765.03	38,132	15,223	---	27,851	55.30	1.04
Tewksbury	*	995.22	503,880	---	63,549	51,082	18.01	1.18
Union	*	930.48	294,253	---	4,223	35,334	43.29	1.11
West Amwell	*	951.23	233,565	---	43,044	39,883	35.99	1.14
County Total		924.66	17,040,589	434,461	2,129,799	43,461		

* - Composite figure including regional district pupils and costs.

R - Regional district.

126

HUNTERDON COUNTY

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

MERCER COUNTY

Taxing or School District		1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
East Windsor	*	973.99	---	---	---	30,758	50.63	.90
East Windsor Reg.	R	973.99	3,655,445	---	568,540	---	---	---
Ewing		967.38	5,340,972	---	788,800	36,508	41.40	1.16
Hamilton		714.72	12,288,056	2,203,667	---	26,407	---	.97
Hightstown	*	973.99	---	---	---	26,920	56.79	1.15
Hopewell Bor.	*	892.65	---	---	---	28,815	53.75	1.05
Hopewell Twp.	*	892.65	---	---	---	37,719	39.46	1.04
Hopewell Valley Reg.	R	892.65	3,401,651	---	200,802	---	---	---
Lawrence		1,103.96	3,414,632	---	1,057,603	44,653	28.33	1.35
Pennington	*	892.65	---	---	---	33,275	46.59	1.04
Princeton Bor.	*	1,334.04	---	---	---	87,168	0	1.54
Princeton Twp.	*	1,334.04	---	---	---	67,690	0	1.67
Princeton Reg.	R	1,334.04	3,797,978	---	2,213,063	---	---	---
Trenton		695.46	17,789,947	3,771,263	---	13,398	---	.98
Washington		884.43	654,588	---	32,258	32,663	47.58	.96
West Windsor	*	1,126.57	---	---	---	50,936	18.25	1.31
West Windsor-Flainsboro Reg.	R	1,126.57	1,794,850	---	604,070	---	---	---
County Total		835.50	52,138,119	5,974,930	5,465,136	28,044		

* = Composite figure including regional district pupils and costs.

R = Regional district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

MIDDLESEX COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Carteret	695.27	3,801,758	807,165	---	27,454	---	.81
Cranbury	1,225.30	536,415	---	243,367	56,116	9.93	1.44
Dunellen	970.93	1,362,532	---	206,969	30,925	50.37	1.06
East Brunswick	858.28	9,816,381	---	179,291	23,665	62.02	.80
Edison	919.98	14,499,731	---	1,326,079	39,201	37.08	.98
Helmetta	942.75	189,397	---	22,438	35,903	42.38	1.03
Highland Park	1,079.21	2,484,165	---	696,488	35,980	42.25	1.25
Jamesburg	683.61	825,865	192,430	---	17,568	---	.93
Madison	875.23	12,299,367	---	471,883	20,305	67.41	.91
Metuchen	855.70	3,381,675	---	51,400	30,498	51.05	.86
Middlesex	779.29	3,268,047	266,697	---	27,868	---	.85
Milltown	882.21	1,136,300	---	53,003	38,972	37.45	.93
Monroe	972.74	1,835,393	---	282,738	37,083	40.48	1.01
New Brunswick	838.53	6,590,669	75,817	---	30,607	---	.72
North Brunswick	1,094.69	3,564,750	---	1,064,902	53,163	14.67	1.25
Perth Amboy	734.38	6,549,130	967,679	---	23,711	---	.82
Piscataway	975.15	8,267,992	---	1,297,365	31,362	49.66	1.07
Plainsboro	* 1,126.57	---	---	---	75,771	0	1.19
Sayreville	807.12	6,230,772	276,170	---	37,902	---	.81
South Amboy	519.36	957,668	109,684	---	47,283	---	1.04
South Brunswick	1,056.74	3,776,063	---	958,029	27,664	55.60	1.11
South Plainfield	914.55	5,111,706	---	434,585	32,404	47.99	.89
South River	667.04	2,283,864	602,107	---	27,360	---	.89
Spotswood	838.19	1,708,395	9,583	---	24,199	---	.90
Woodbridge	885.75	20,279,428	---	1,031,164	33,081	46.90	.86
County Total	877.24	120,757,463	3,307,332	8,319,701	31,314		

* = Composite figure including regional district pupils and costs.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

MONMOUTH COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Allenhurst	1,074.74	80,075	---	22,025	141,596	0	1.16
Allentown	* 619.63	---	---	---	16,532	---	.98
Asbury Park	861.47	3,809,863	---	83,999	20,635	66.88	1.02
Atlantic Highlands	* 771.39	374,726	91,476	---	30,029	51.80	.99
Avon-by-the-Sea	892.70	332,436	---	19,644	67,489	0	1.04
Belmar	866.94	880,989	---	25,138	45,622	26.78	1.02
Bradley Beach	768.07	852,709	83,067	---	28,426	---	1.00
Brielle	944.26	860,338	---	103,473	44,127	29.18	1.13
Colts Neck	* 886.95	1,217,976	---	32,964	37,779	39.36	1.01
Deal	1,533.35	389,162	---	318,787	79,541	0	1.86
Eatontown	* 837.59	2,117,047	203,176	---	24,002	61.48	1.04
Englishtown	* 843.76	---	---	---	22,401	64.05	1.05
Fair Haven	* 1,002.85	943,615	---	139,382	30,943	50.34	1.28
Farmingdale	* 734.48	165,125	50,233	---	16,705	73.19	1.06
Freehold Bor.	* 812.27	1,318,261	155,869	---	29,424	52.77	.98
Freehold Reg.	R 942.75	6,333,391	---	750,345	---	---	---
Freehold Twp.	* 1,003.05	2,725,653	---	607,492	26,100	58.11	1.17
Hazlet	775.66	5,776,128	500,621	---	15,843	---	.98
Henry Hudson Reg.	R 848.70	959,293	---	6,607	---	---	---
Highlands	* 731.44	301,184	108,882	---	21,511	65.47	.95
Holmdel	1,073.05	1,983,742	---	541,671	52,586	15.60	1.33
Howell	* 831.57	4,116,147	312,734	---	19,151	69.25	1.03
Interlaken	1,172.19	72,994	---	28,518	151,476	0	1.20
Keansburg	540.17	1,522,618	853,320	---	14,712	---	.99
Keyport	661.28	1,390,663	381,935	---	21,041	---	1.00
Little Silver	* 1,065.08	880,399	---	61,707	42,972	31.03	1.34
Loch Arbour	# 965.68	---	---	---	28,507	54.25	1.19
Long Branch	772.99	6,248,343	564,990	---	19,510	---	.95
Manalapan	* 829.46	---	---	---	19,973	67.94	1.05
Manalapan-Englishtown Reg.	R 793.91	3,435,580	211,942	---	---	---	---

129

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

MONMOUTH COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Manasquan	849.74	922,374	---	7,494	53,396	14.30	1.00
Marlboro	* 839.70	2,124,619	102,549	---	27,756	58.66	.94
Matawan Boro	* 810.30	---	---	---	26,717	---	.98
Matawan Twp.	* 810.30	---	---	---	20,971	---	.99
Matawan Reg.	R 810.30	6,262,860	251,921	---	---	---	---
Middletown	732.96	11,818,584	1,772,512	---	24,752	---	.97
Millstone	853.02	762,225	---	9,158	30,815	50.54	1.00
Monmouth Beach	* 1,029.17	264,920	---	62,710	35,723	42.66	1.27
Monmouth Reg.	R 1,014.45	1,671,619	---	340,237	---	---	---
Neptune City	882.39	1,014,671	---	47,547	30,154	51.60	1.07
Neptune Twp.	684.42	6,251,564	1,447,478	---	18,754	---	.97
New Shrewsbury	* 976.98	---	---	---	24,120	61.29	1.17
Ocean Twp.	# 965.68	---	---	---	28,507	54.25	1.13
Ocean Twp.-Loch Arbour Consol.	C 965.68	4,733,923	---	689,618	---	---	---
Oceanport	* 990.81	698,924	---	114,868	40,643	34.77	1.20
Red Bank	* 1,291.69	1,430,890	---	655,896	41,072	34.08	1.83
Red Bank Reg.	R 1,416.71	1,334,801	---	908,702	---	---	---
Roosevelt	1,071.76	162,172	---	44,305	23,093	62.94	1.36
Rumson	* 1,066.62	942,941	---	258,177	52,696	14.99	1.34
Rumson-Fair Haven Reg.	R 1,058.01	1,376,102	---	351,212	---	---	---
Sea Bright	* 1,019.78	145,820	---	31,531	68,618	0	1.24
Sea Girt	948.27	373,063	---	46,641	116,368	0	1.07
Shore Reg.	R 1,007.90	1,213,593	---	237,584	---	---	---
Shrewsbury Bor.	* 1,218.53	466,708	---	158,227	45,316	27.27	1.64
Shrewsbury Twp.	* 966.00	---	---	---	3,411	94.53	.77
South Belmar	726.03	267,542	43,063	---	33,468	---	.98
Spring Lake	1,166.70	501,182	---	192,536	142,204	0	1.21
Spring Lake Hts.	846.21	800,155	---	3,152	33,793	45.76	.94
Tinton Falls Reg.	R 954.10	1,356,041	---	178,913	---	---	---
Union Beach	704.69	1,457,940	285,915	---	15,020	---	1.00

130

MONMOUTH COUNTY

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

MONMOUTH COUNTY

Taxing or School District		1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Upper Freehold		619.63	---	---	---	28,360	---	.95
Upper Freehold Reg.	R	619.63	826,957	297,964	---	---	---	---
Wall		928.53	3,787,695	---	384,856	32,847	47.78	1.12
West Long Branch	*	948.05	782,876	---	55,430	30,991	50.26	1.15
County Total		841.37	102,841,218	7,719,647	7,520,546	27,151		

- * = Composite figure including regional district pupils and costs.
- R = Regional district.
- # = Composite figure including consolidated district pupils and costs.
- C = Consolidated district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

MORRIS COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Boonton Town	949.47	1,566,342	---	198,057	20,727	66.73	.97
Boonton Twp.	1,035.56	690,917	---	157,934	47,736	23.38	1.19
Butler	841.63	1,726,024	2,575	---	27,764	---	.84
Chatham Bor.	1,158.04	1,859,500	---	695,260	46,315	25.66	1.39
Chatham Twp.	1,042.46	1,829,240	---	433,105	47,502	23.76	1.20
Chester Bor.	# 910.30	---	---	---	31,002	50.24	1.06
Chester Twp.	# 910.30	---	---	---	31,002	50.24	.95
Chester Consol.	C 910.30	1,080,669	---	64,687	---	---	---
Denville	* 931.08	2,163,530	---	134,466	37,650	39.57	1.15
Dover	748.44	2,671,565	337,131	---	28,930	---	.90
East Hanover	* 1,110.97	1,323,337	---	410,550	70,803	0	1.45
Florham Park	* 1,107.11	1,178,445	---	353,636	56,049	10.04	1.36
Hanover Park Reg.	R 1,124.11	2,447,837	---	816,695	---	---	---
Hanover	* 1,163.26	1,719,580	---	700,489	58,655	5.86	1.40
Harding	1,323.68	511,213	---	291,596	118,400	0	1.27
Jefferson	863.12	3,566,183	---	85,580	27,409	56.01	.95
Kinnelon	1,010.51	1,926,847	---	383,175	39,918	35.93	1.17
Lincoln Park	874.44	1,957,612	---	73,272	28,403	54.41	.94
Madison	1,085.45	3,235,433	---	931,048	40,671	34.72	1.27
Mendham Bor.	* 940.09	644,727	---	73,439	32,005	48.63	1.06
Mendham Twp.	* 1,038.67	664,956	---	197,358	42,687	31.49	1.13
Mine Hill	967.20	798,217	---	117,719	25,951	58.35	1.11
Montville	925.89	3,166,232	---	311,767	35,005	43.82	1.00
Morris Hills Reg.	R 1,001.62	3,492,009	---	657,591	---	---	---
Morris Plains	1,194.91	1,145,909	---	478,570	58,434	6.21	1.41
Morris Twp.	1,193.84	3,914,634	---	1,629,918	55,683	10.63	1.37
Morristown	1,235.29	2,726,159	---	1,269,151	49,023	21.32	1.46
Mt. Arlington	946.67	711,989	---	87,660	29,558	52.56	.96
Mt. Olive	* 946.85	2,403,079	---	301,150	22,377	64.08	.95
Mountain Lakes	1,141.84	1,623,322	---	575,739	29,099	53.30	1.43

132

MORRIS COUNTY

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

MORRIS COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Netcong	806.30	555,376	25,207	---	28,588	---	.89
Parsippany-Troy Hills	925.79	10,293,036	---	1,012,289	35,211	43.49	1.02
Passaic Twp.	* 1,083.62	1,067,352	---	470,045	38,653	37.96	1.38
Pequannock	843.63	3,649,882	---	3,218	29,143	53.23	.89
Randolph	1,095.90	3,514,851	---	1,055,043	28,658	44.00	1.35
Riverdale	1,019.67	645,907	---	135,468	38,562	38.11	1.10
Rockaway Bor.	* 981.62	884,782	---	134,012	29,558	52.56	1.07
Rockaway Twp.	* 985.02	3,192,193	---	509,478	30,945	50.33	1.17
Roxbury	928.60	4,676,101	---	475,495	27,737	55.48	.98
Victory Gardens	813.92	272,013	9,681	---	10,390	---	.96
Washington	* 892.08	1,407,626	---	50,006	30,320	51.34	.97
West Morris Reg.	R 942.08	2,698,175	---	317,527	---	---	---
Wharton	* 1,055.25	671,025	---	197,067	29,689	52.35	1.19
County Total	992.84	86,273,826	374,594	15,789,260	37,628		

* = Composite figure including regional district pupils and costs.
 R = Regional district.
 # = Composite figure including consolidated district pupils and costs.
 C = Consolidated district.

133

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

OCEAN COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Barnegat Light	# 1,177.53	---	---	---	185,472	0	1.15
Bay Head	1,167.02	226,063	---	86,931	122,890	0	1.21
Beach Haven	* 1,085.86	145,399	---	42,231	117,470	0	1.17
Beachwood	* 838.26	---	---	---	20,647	---	.94
Berkeley Twp.	* 830.35	1,140,896	12,178	---	28,435	---	.88
Brick	840.08	8,862,098	29,633	---	28,518	---	.92
Central Reg.	R 826.34	2,202,209	44,093	---	---	---	---
Dover Twp.	* 838.26	---	---	---	32,181	---	.96
Eagleswood	912.55	195,298	---	16,140	24,148	61.24	1.08
Harvey Cedars	# 1,177.53	---	---	---	185,472	0	1.08
Island Heights	* 878.21	140,847	---	16,121	26,026	58.23	1.05
Jackson	826.98	5,565,049	107,095	---	17,066	---	.98
Lacey	* 858.60	646,834	---	37,034	45,841	26.43	.88
Lakehurst	619.75	544,140	195,917	---	8,382	---	.97
Lakewood	862.28	5,228,531	---	120,308	24,882	60.06	.92
Lavallette	1,087.74	251,350	---	73,013	150,662	0	1.13
Little Egg Harbor	847.05	670,856	---	3,311	63,252	0	.94
Long Beach	# 1,177.53	---	---	---	185,472	0	1.14
Long Beach Island Consol.	C 1,177.53	543,158	---	283,347	---	---	---
Manchester	751.73	937,860	113,730	---	29,155	---	.88
Mantoloking	1,241.44	66,757	---	31,565	377,035	0	1.09
Ocean Gate	* 754.76	115,976	26,135	---	30,788	---	.99
Ocean Twp.	855.23	400,457	---	5,861	62,267	.06	.96
Pine Beach	* 838.26	---	---	---	36,339	---	.96
Plumsted	735.03	899,457	131,987	---	14,711	---	.98
Point Pleasant	689.30	2,714,237	604,811	---	29,790	---	.95
Point Pleasant Beach	1,146.82	938,305	---	338,332	63,173	0	1.44
Seaside Hts.	* 886.04	135,115	---	15,310	118,451	0	1.04
Seaside Park	* 930.98	120,028	---	29,443	115,549	0	1.07
Ship Bottom	# 1,177.53	---	---	---	185,472	0	1.15

134

OCEAN COUNTY

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

OCEAN COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
South Toms River	* 838.26	---	---	---	10,022	---	.98
Southern Reg.	R 1,084.15	1,215,616	---	347,938	---	---	---
Stafford	* 989.95	505,313	---	38,111	44,555	28.49	1.17
Surf City	# 1,177.53	---	---	---	185,472	0	1.15
Toms River Reg.	R 838.26	14,301,907	79,061	---	---	---	---
Tuckerton	796.25	421,135	24,670	---	23,968	---	.98
Union Twp.	842.35	324,893	210	---	32,123	---	.93
County Total	839.83	49,459,884	1,369,520	1,484,996	35,136		

* = Composite figure including regional district pupils and costs.
 R = Regional district.
 # = Composite figure including consolidated district pupils and costs.
 C = Consolidated district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

PASSAIC COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Bloomingtondale	845.42	1,852,251	---	5,552	25,265	59.45	1.00
Clifton	806.86	11,151,147	497,930	---	57,433	---	.98
Haledon *	887.58	537,491	8,955	---	49,791	20.09	1.08
Hawthorne	888.13	2,928,031	---	157,142	53,222	14.58	1.05
Lakeland Reg. R	853.61	1,309,767	---	16,654	---	---	---
Little Falls *	868.71	1,130,890	64,834	---	50,532	18.90	1.06
North Haledon *	895.74	866,077	6,314	---	44,959	27.84	1.07
Passaic City	654.01	7,726,820	2,231,588	---	22,782	---	.98
Passaic County Manchester Reg. R	996.04	1,045,689	---	190,000	---	---	---
Passaic County No. 1 Reg. R	983.38	2,470,511	---	411,766	---	---	---
Paterson	589.05	22,277,959	9,600,125	---	15,750	---	.99
Pompton Lakes	995.44	2,456,519	---	444,588	31,007	50.23	1.23
Prospect Park *	745.05	395,074	132,154	---	31,195	49.93	1.07
Ringwood *	794.89	1,873,046	157,139	---	31,354	49.68	.99
Totowa *	923.81	1,213,846	---	55,088	57,008	8.50	1.12
Wanaque *	752.61	1,050,671	221,756	---	24,867	60.09	.95
Wayne	903.99	11,385,927	---	825,313	43,146	30.75	1.07
West Milford	876.63	4,814,082	---	192,692	34,699	44.31	1.04
West Paterson *	872.45	1,288,172	65,088	---	40,893	34.37	1.09
County Total	743.64	77,773,970	12,985,883	2,298,795	31,681		

* = Composite figure including regional district pupils and costs.

R = Regional district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

SALEM COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Alloway	576.67	469,756	226,862	---	17,208	---	.97
Elmer	571.49	240,999	114,448	---	14,561	---	.96
Elsinboro	757.78	193,461	21,729	---	21,077	---	.97
Lower Alloways Creek	637.37	265,592	85,640	---	17,509	---	.96
Mannington	838.34	456,810	2,481	---	24,658	---	.95
Oldmans	699.93	422,199	86,232	---	18,820	---	.86
Penns Grove *	721.15	---	---	---	9,612	---	.93
Penns Grove-Upper Penns Neck Reg. R	721.15	2,575,243	434,717	---	---	---	---
Pennsville	943.16	3,363,637	---	400,127	23,212	62.74	.95
Pilesgrove *	661.46	---	---	---	20,464	---	.96
Pittsgrove	590.14	912,118	390,653	---	13,792	---	.97
Quinton	674.71	506,641	126,285	---	17,655	---	.88
Salem	689.59	1,598,190	355,292	---	11,034	---	.95
Upper Penns Neck *	721.15	---	---	---	18,244	---	.98
Upper Pittsgrove	745.97	680,804	90,525	---	15,915	---	.95
Woodstown *	661.46	---	---	---	18,241	---	.96
Woodstown-Pilesgrove Reg. R	661.46	1,153,919	316,503	---	---	---	---
County Total	739.98	12,839,369	2,251,367	400,127	17,302		

* = Composite figure including regional district pupils and costs.
 R = Regional district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

SOMERSET COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Bedminster	1,311.97	447,153	---	248,848	104,563	0	1.38
Bernards Twp.	899.09	3,406,877	---	227,173	31,648	49.20	1.07
Bernardsville	1,006.69	1,312,801	---	255,122	60,870	2.30	1.23
Bound Brook	845.17	1,901,391	---	5,154	31,043	50.18	.98
Branchburg	1,014.16	1,517,539	---	308,352	36,344	41.67	1.28
Bridgewater	* 992.91	---	---	---	34,114	45.25	1.20
Bridgewater-Raritan Reg.	R 992.91	10,021,962	---	1,783,688	---	---	---
Far Hills	1,268.22	123,399	---	62,268	104,523	0	1.36
Franklin	898.88	6,944,571	---	461,294	32,123	48.44	1.03
Green Brook	988.64	1,124,752	---	194,489	34,646	44.39	1.20
Hillsborough	1,001.55	3,253,134	---	612,353	32,981	47.07	1.25
Manville	790.14	2,654,799	177,227	---	26,101	---	.99
Millstone	1,052.29	141,100	---	35,053	27,618	55.67	1.33
Montgomery	1,066.27	1,503,294	---	398,401	46,406	25.52	1.29
North Plainfield	846.14	3,838,015	---	14,818	31,346	49.69	1.00
Peapack-Gladstone	1,032.85	327,631	---	73,839	67,845	0	1.26
Raritan Bor.	* 992.91	---	---	---	34,830	44.10	1.17
Rocky Hill	1,145.24	181,811	---	65,218	38,752	37.80	1.48
Somerville	901.60	2,664,965	---	185,627	32,565	47.73	1.06
South Bound Brook	920.82	926,758	---	85,683	22,798	63.41	1.09
Warren	* 939.73	1,587,330	---	252,514	36,343	41.67	1.10
Watchung	* 1,139.75	777,903	---	431,409	58,109	6.74	1.44
Watchung Hills Reg.	R 871.54	2,017,879	---	68,575	---	---	---
County Total	943.50	46,675,064	177,227	5,769,878	35,043		

* = Composite figure including regional district pupils and costs.
 R = Regional district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

SUSSEX COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Andover Bor.	* 1,083.62	---	---	---	20,860	66.52	1.34
Andover Twp.	* 1,083.62	---	---	---	36,788	40.95	1.41
Andover Reg.	R 1,083.62	879,977	---	251,330	---	---	---
Branchville	* 1,060.04	120,028	---	27,588	30,985	50.27	1.31
Byram	971.63	1,117,925	---	170,751	30,289	51.39	1.13
Frankford	* 956.40	504,048	---	34,764	40,833	34.46	1.25
Franklin	647.01	695,274	210,496	---	17,886	---	1.01
Fredon	1,005.87	395,063	---	76,388	35,976	42.26	1.25
Green	944.87	370,282	---	44,798	25,533	59.02	1.04
Hamburg	958.11	401,637	---	54,903	23,971	61.53	1.17
Hampton	1,061.87	490,899	---	127,536	46,705	25.04	1.31
Hardyston	931.58	767,451	---	80,756	32,805	47.35	1.10
High Point Reg.	R 1,092.92	916,306	---	271,815	---	---	---
Hopatcong	837.46	2,646,446	17,171	---	25,553	---	.99
Lafayette	* 903.51	208,012	7,262	---	28,140	54.84	1.05
Montague	733.15	251,471	37,640	---	53,143	---	.93
Newton	900.88	1,525,968	---	104,977	25,698	58.75	1.09
Ogdensburg	815.12	560,638	19,102	---	26,085	---	1.46
Sandyston Twp.	# 1,174.71	---	---	---	76,975	0	1.45
Sandyston-Walpack Consol.	C 1,174.71	330,244	---	130,007	---	---	---
Sparta	1,111.99	2,817,276	---	899,440	33,391	46.41	1.35
Stanhope	825.56	738,548	15,501	---	18,043	---	.99
Stillwater	898.82	595,165	---	39,490	41,520	33.36	1.05
Sussex Bor.	* 903.24	---	---	---	15,474	75.16	1.05
Sussex-Wantage Reg.	R 757.82	1,020,039	114,491	---	---	---	---
Vernon	981.32	1,715,871	---	281,809	47,049	24.49	1.15
Walpack	# 1,174.71	---	---	---	76,975	0	1.97
Wantage	* 846.48	---	---	---	36,536	41.36	1.01
County Total	936.94	19,068,588	421,663	2,596,352	32,392		

* = Composite figure including regional district pupils and costs.

R = Regional district.

= Composite figure including consolidated district pupils and costs.

C = Consolidated district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

UNION COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Berkeley Heights	* 989.99	2,335,732	---	462,125	44,039	29.32	1.23
Clark	* 989.07	2,435,025	---	494,119	36,521	41.38	1.22
Cranford	895.33	5,941,532	---	369,625	35,869	42.43	1.06
Elizabeth	772.36	16,147,230	1,474,565	---	31,859	---	1.00
Fanwood	* 1,056.29	---	---	---	29,040	53.39	1.34
Garwood	* 958.39	448,923	---	62,456	37,864	39.23	1.17
Hillside	942.86	3,633,530	---	430,942	43,301	30.50	1.15
Kenilworth	* 876.72	901,466	38,272	---	50,934	18.25	1.02
Linden	981.44	7,198,112	---	1,183,164	71,177	0	1.18
Mountainside	* 1,174.91	999,246	---	596,135	53,951	13.41	1.48
New Providence	955.37	3,534,238	---	471,648	38,518	38.18	1.16
Plainfield	868.62	10,239,765	---	312,588	23,221	62.73	1.02
Rahway	819.46	4,905,523	140,269	---	35,066	---	.97
Roselle	951.56	3,333,967	---	429,825	37,429	39.93	1.14
Roselle Park	855.68	2,505,238	---	8,306	32,066	48.53	.99
Scotch Plains	* 1,056.29	---	---	---	34,787	44.17	1.31
Scotch Plains-Fanwood Reg.	R 1,056.29	7,464,718	---	1,889,932	---	---	---
Springfield	* 1,266.62	1,510,122	---	1,207,188	59,942	3.79	1.61
Summit	1,074.79	4,675,342	---	1,286,310	55,090	11.58	1.37
Union Co. Reg. No. 1	R 956.46	6,435,212	---	867,068	---	---	---
Union	904.29	8,610,206	---	627,194	62,586	0	1.07
Westfield	905.25	8,153,106	---	603,173	37,276	40.17	1.08
Winfield	1,095.40	336,650	---	100,853	3,511	94.36	1.39
County Total	922.37	101,744,883	1,653,106	11,402,651	41,103		

* = Composite figure including regional district pupils and costs.
 R = Regional district.

Appendix Table 3A-2—PROPOSED STATE FUNDING OF SCHOOLS, BY SCHOOL DISTRICT, 1971-1972 (Continued)

WARREN COUNTY

Taxing or School District	1971-72 Adjusted Day School Expenditures Per Weighted Pupil	1971-72 Proposed Basic State School Funding	1971-72 Unused Potential of Basic State School Funding	1971-72 Local Leeway Funds Required	1970 Equalized Valuation Per 1971 Weighted Pupil	1971-72 State Percentage of Local Leeway Funds	Proposed 1971-72 Equalized Local School Tax Rate for Day School Purposes
Allamuchy	1,032.45	338,252	---	76,071	34,157	45.18	1.70
Alpha	898.55	451,030	---	29,784	23,505	62.27	1.08
Belvidere	731.79	498,642	75,703	---	27,730	---	.97
Blairstown	* 1,011.41	264,920	---	77,631	39,550	36.52	1.24
Franklin	* 807.10	227,159	---	7,920	27,561	55.76	.98
Frelinghuysen	* 932.82	155,345	---	15,631	44,970	27.82	1.14
Greenwich	862.41	337,577	---	7,817	29,343	52.90	1.01
Hackettstown	975.25	1,917,238	---	301,055	25,889	58.45	1.16
Hardwick	* 829.94	64,591	8,740	---	53,826	13.61	1.07
Harmony	832.49	500,990	6,261	---	28,385	---	.98
Hope	889.60	264,246	---	14,644	43,329	30.46	1.13
Independence	833.81	527,053	5,738	---	27,946	---	.99
Knowlton	* 889.75	233,986	---	863	35,373	43.23	1.06
Liberty	996.49	279,587	---	50,950	31,176	49.96	1.24
Lopatcong	721.22	534,135	90,109	---	46,871	---	.97
Mansfield	* 719.63	485,062	98,049	---	21,831	---	.97
North Warren Reg.	R 937.43	726,150	---	81,450	---	---	---
Oxford	769.76	369,023	35,058	---	16,066	---	1.00
Pahaquarry	751.76	7,668	929	---	163,463	---	2.24
Phillipsburg	595.72	2,416,180	1,002,498	---	17,687	---	.99
Pohatcong	723.22	669,845	110,840	---	29,420	---	.98
Warren Hills Reg.	R 743.10	1,584,294	212,747	---	---	---	---
Washington Bor.	* 808.86	589,012	---	21,038	24,018	61.45	1.01
Washington Twp.	* 829.48	466,202	---	47,157	32,184	48.34	1.04
White	786.69	502,225	35,876	---	35,503	---	.92
County Total	793.10	14,410,412	1,682,548	732,011	27,436		

* = Composite figure including regional district pupils and costs.
 R = Regional district.

PROCEDURES AND SOURCES OF DATA

1971-72 Adjusted Day School Expenditures Per Weighted Pupil*

Budgeted 1971-72 day school expenditure figures obtained from individual school district budgets on file in Division of Business and Finance, Department of Education. Figure used includes all costs of operating district schools, plus portion of transportation costs not covered by State aid, plus all tuition costs anticipated, minus all tuition payments anticipated from other districts. Weighted pupil counts as of September 30, 1971 from Division of Business and Finance, using pupil weighting prescribed by law for Bateman formula.

1971-72 Proposed Basic State School Funding

Either --

(1) the number of weighted pupils resident in the district as of September 30, 1971, multiplied by \$842.89, which is the state-wide average budgeted day school expenditure per weighted pupil in 1971-72,

or --

(2) the actual budgeted day school expenditure figure for the district in 1971-72, whichever is lower.

1971-72 Unused Potential of Basic State School Funding

Found by subtracting (2) above from (1) above. This is the sum of money which a below-average-spending school district would be able to obtain without increasing its tax levy by increasing its level of spending to the state-wide average (\$842.89).

1971-72 Local Leeway Funds Required

Found by subtracting (1) above from (2) above. This is the sum of money which an above-average-spending school district would need in addition to the Basic State School Aid in order to continue spending at the 1971-72 budgeted level.

1970 Equalized Valuation Per 1971 Weighted Pupil*

Equalized valuation obtained from Table of Equalized Valuations promulgated by director of Division of Taxation, Department of Treasury on October 1, 1970, and amended by Division of Tax Appeals on January 10, 1971.

1971-72 State Percentage of Local Leeway Funds*

Calculated through use of the formula:

$$\text{State Share} = 1.0000 - 0.5 \left[\frac{D_{vp}}{S_{vp}} \right]$$

where: Dvp = the school district's Equalized Valuation Per Weighted Pupil

Svp = the state-wide average Equalized Valuation Per Weighted Pupil, which in 1971-72 is \$31,158,

with the result being multiplied by 100 to show it as a percentage.

The State percentage applies only up to an expenditure per weighted pupil not exceeding one-third of the Basic State School Funding (\$842.89 for 1971-72).

1971-72 Equalized Local School Tax Rate for Day School Purposes[#] - Proposed

Found be adding the amount of taxes required by a levy of \$1.00 per \$100 of 1970 equalized valuation, plus the local taxes required to provide for the Local Leeway funds which are not covered by the State Share, dividing the result by the net valuation taxable from the 1971 county abstract of ratables (Column 6), and multiplying the resulting general school tax rate by the average ratio of assessed to true value of real property from the 1971 county abstract of ratables (Column 8). For regional school districts, the number of weighted pupils and all cost figures have been apportioned among the constituent districts in proportion to the origin of all pupils enrolled (unweighted), in order to provide in these columns for a pupil-based State school aid proposal showing the impact on taxing districts.

[#] Note that these tax rates cover Day School Expenditures only, and may have to be supplemented by an additional tax rate if other expenses of the school district (capital cost, debt service, etc.) exceed other income of the school district (state building aid, aid for atypical students, miscellaneous revenue, etc.).