

STATEMENT
BY
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MAYOR
GIBBSBORO BOROUGH
CAMDEN COUNTY
NEW JERSEY

REGARDING GOVERNOR CORZINE'S PROPOSED FY 2008-2009
BUDGET

NEW JERSEY ASSEMBLY
BUDGET COMMITTEE HEARING

9:00 A.M.

BURLINGTON COUNTY COLLEGE
MARCH 26, 2008

Chairman Greenwald and Committee Members:

I want to thank you for the opportunity to provide input on the Governor's proposed budget as it relates to municipal government and in particular small municipalities.

I would like to briefly discuss the impact this budget will have on Gibbsboro and other small towns and the resulting equity issues that need to be considered before such a proposal is enacted. Most of us agree: "The property tax is public enemy number one." Yet we continue on a course that results in greater and greater reliance on that regressive tax, the common enemy of all governments in New Jersey.

For Gibbsboro, the Governor's cuts in CMPTRA, Municipal Homeland Security Assistance, and other programs, combined with the loss of extraordinary aid will amount to more than \$275 thousand. That does not include the amount offset by the small increase in the Energy Receipts Tax. In addition to the Governor's proposal, about 162 municipalities with the highest crime rates recently learned that grants from the Department of Law and Public Safety for the Safe and Secure Communities Program are being cut. Annually, these towns are awarded grants ranging from \$30,000 to \$200,000 to cover a portion of the salaries of approximately 327 officers and eleven non-police personnel. Gibbsboro is being cut by 35%. There is no levy cap exception for this loss, which must be absorbed by taxpayers. The reserve for uncollected taxes will need to increase to account for taxes that are replacing reduced revenue and cuts in grants. For Gibbsboro, this amounts to more than \$10,000. All tolled, my taxpayers face a 27% local purpose tax increase. The Governor purports that this will be offset by a 2% increase in school aid.

Gibbsboro has just twelve full time employees, eight of which are police officers. For 2008, we expect to spend less than 25%, about \$600K, of our budget on wages. The rest of the budget covers debt service, contracted services like trash and recyclable collection and disposal, insurance, street lights, fire hydrants, electric, gas, road maintenance, and so on.... things that need to be done and largely cannot be changed.

Gibbsboro is an active participant in shared services. We receive or provide dozens of services with our neighbor Voorhees Township, the Voorhees Fire District, Camden County, the Gibbsboro BOE, and the Eastern Camden County Regional BOE. We participate with two larger towns in a regional school district to provide secondary education. I have included a detailed list of the services that we receive or provide with these government agencies.

We help the federal government too. Since 9-11 Gibbsboro has provided security monitoring for the FAA's long range radar facility, a national security asset. For more than six months after 9-11 Gibbsboro police provided 24 hour surveillance of this facility. It continues to garner significant attention from our police. If any New Jersey town has an enduring impact from 9-11, it is Gibbsboro. This is the use for which Municipal Homeland Security Assistance Funds were intended! As you know, they are being eliminated. I'm not sure that our service for the FAA can continue without this funding and with the cut in the Safe and Secure Communities Program. (I have included a thank you letter from the FAA.)

Most of this sharing pre-dates the state's interest in shared services, so we receive little "credit" or recognition from the state.

Gibbsboro is a heavy user of private sector services. We competitively bid many services including trash and recyclable collection, public works projects, sewer system maintenance, construction projects, sub-code inspections, and building cleaning. We have also competitively bid many professional services such as surveying, real estate appraisals, engineering studies, and auditing, hiring an auditor from Ocean City and saving more than \$10K per year. A real competitive selection!

The decision to share a service or outsource it to the private sector must be supported by a recurring cost savings. For this reason there are many services that Gibbsboro does not share or outsource. This includes police protection, which we have studied

twice in ten years and concluded that we can provide more efficiently than our neighbors. This evaluation is unique for each set of towns and service. I do not think that Gibbsboro's experience is an exception. In general, small towns enjoy a salary inversion. Our employees often make less than employees performing the same job in a larger town. In part, I believe this is due to use of part time employees, longevity/turnover, span of control, and local union strength. I find reasonable turnover to be a healthy component of a cost efficient government.

To a great extent my belief that small towns have advantages over their larger brethren is affirmed by a review of 2007 effective municipal tax rates which is available from the Division of Local Government Service's (DLGS) website. The effective municipal tax rate represents the percentage that each town taxes the market value of its ratable base. The effective tax rate is adjusted to 100% of market value so every town can be compared. By aggregating the entire state we can eliminate regional biases and look for trends. Large and small towns deal with the same issues throughout the state. Some conclusions from that data:

56% of New Jersey's municipalities have a population under 10,000, yet:

Of the twelve municipalities that have no municipal tax levy, eleven have a population under 10,000. The 12th has a population of 11,696.

Of the municipalities with the 200 lowest effective municipal tax rates, 139 (69.5%) have a population less than 10,000.

Of the fifty (50) municipalities with the highest effective municipal tax rates, 34 (68%) have a population OVER 10,000.

Five of the six municipalities with a population above 100,000 have an effective municipal tax rate that exceeds the state median. The sixth (Woodbridge) is ranked 247th.

I have included the full data set for your review and consideration. The data do not include fire or solid waste districts in the municipal tax rate. Inclusion would increase the tax rate for many larger towns as that is a peculiarity of larger municipalities and exasperate the conclusions.

The arbitrary, disparate, and capricious reduction of municipal revenues based upon population will have unintended consequences. Contrary to the Governor's hopes, a reduction in municipal revenues will result in an increase in property taxes, the most regressive of taxes. Further, we are shifting the state tax burden to property tax payers in the smallest towns. Higher property taxes mean fewer people can buy homes or afford the homes they live in. And the only reason for this change is the Governor's belief that small towns are somehow inefficient. Is that the Governor's intent?

As a small town we strive to optimize our tax base. Gibbsboro, like many other towns, competes with neighboring communities for non-residential ratables. They are the life's blood of suburban towns. They bring in more taxes than they draw in services mainly because they do not generate students for our schools. Locally, Gibbsboro competes with Voorhees Township, Haddonfield, and Cherry Hill for retail and office tenants along the Haddonfield-Berlin Road corridor. We all have very similar total effective property tax rates.

Most commercial leases pass property taxes through to a tenant. What the Governor is doing is giving Gibbsboro's, and every other small town's, larger neighbors an unfair competitive advantage in the competition for commercial ratables. Businesses in Gibbsboro, and other small towns throughout New Jersey, are being disadvantaged by this proposal. Affected businesses may move to neighboring towns, or, they may just leave the state in disgust. All municipalities need stability! We need non-property tax sources of revenue and more freedom from state regulation.

I do not come here today without some ideas to help solve our problems. I have included ten recommendations to cut costs or raise revenues. They are attached and I would welcome the opportunity to explore them further with the committee. Included are self-certification of municipal projects, introduction of a new class of higher annual fee liquor licenses, raising the gas tax by five cents and offsetting it with self-service, and the elimination or modification of spending caps and some employee certifications. I have included a few that relate to state services too. I hope you will give them some consideration.

I would like to leave you with this: If you put three companies together you can often wind up with a single company with a single sales force and much efficiency. When you combine three municipalities you often wind up with the highest salary structure, compromised services, inefficient distribution networks, and diluted democracy. This is the lesson from decades of disappointing American and European amalgamation.

Thank you for this opportunity,

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Mayor

Gibbsboro Borough

Camden County

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SHARED SERVICES

Service	Receiver/Provider	Cooperating Local Unit
Leaf Collection	Receiver	Voorhees Township
Sewage Collection	Receiver/ Provider	Voorhees Township
Trash Collection	Provider	Voorhees Township
Athletic Fields (GVAA)	Receiver/ Provider	Voorhees Township
Emergency Services District (Ambulance)	Receiver	Voorhees Township Fire
Federal Base Monitoring	Provider	FAA
Liability Insurance (First \$200K)	Pooled Risk	Camden County
Excess Liability	Pooled Risk	Statewide
Employee Health Insurance	Pooled Risk	
Drug and Alcohol Alliance	Receiver/ Provider	Voorhees Township, Berlin Borough, Camden County
Athletic Facility (Football Storage)	Provider	Lindenwold
Recyclable Collection	Provider	Gibbsboro BOE
Snow Removal	Provider	Gibbsboro BOE
Parking Lot O&M	Provider	Gibbsboro BOE
Athletic Facility	Provider	Gibbsboro BOE
Sewage Treatment	Receiver	CCMUA
Street Cleaning	Receiver	Camden County
Natural Gas	Cooperative Purchase	Camden County Cooperative Pricing System of the
Division of		Purchasing
Office Supplies	Cooperative Purchase	Camden County Cooperative Pricing System of the
Division of		Purchasing
Animal Control	Receiver	Camden County
Police/Fire Dispatch	Receiver	Camden County
Crime Investigations	Receiver	Camden County Prosecutor

Service	Receiver/Provider	Cooperating Local Unit
Board of Health	Receiver	Camden County
Trash Disposal (Incinerator)	Receiver	Camden County (PCFA)
Police Officer Training	Receiver	Camden /Gloucester County Police Academies
Fire Inspections	Receiver	Camden County
Snow Removal	Provider	Camden County
Traffic Control	Provider	Camden County
Emergency Management Drill Site	Provider	Camden County/ Surrounding Towns
Street Signs	Cooperative Purchase	NJ Department of Corrections
Litter Patrols/ Park Maintenance	Receiver	Camden County Sheriff's Department
Competitive Bidding of School Transportation to Regional High School	Receiver	Eastern Regional High
Recyclable Processing	Receiver	Camden County

CONTRACTED SERVICES

Service	Period
Trash Collection	Five Year
Recyclable Collection	Five Year
All Road Construction	Annual
Sidewalk Maintenance	Annual
Sanitary/Storm Sewer Construction/Reconstruction	Annual
Storm & Sanitary Sewer System Maintenance	Annual
Sanitary Sewer Pump Station O&M	Annual
Traffic Signal O&M	As Needed
Public Building Cleaning Service	Annual
Sanitary Sewer System Licensed Operator	Annual
Construction Inspection Services	Three Year
Vehicle Towing/Impound Services	As Needed
Senior Center Bowling Alley O&M	Annual
Motor Vehicle Maintenance	Per Service
Courtesy Transportation to Regional High School	
Annual	
Legal Services (Bond Counsel)	Per Service
Legal Services (Planning/Zoning Solicitor)	Annual
Legal Services (Municipal Solicitor)	Annual
Auditor	Annual
Borough Planner	Annual
Engineering Services	Annual
Real Estate Appraisals	As Needed
Real Estate Surveys	As Needed
Real Estate Investigations and Cultural Resource Studies	As Needed

Retired Employees

Construction Official
Tax Collector
Municipal Judge

PT/No benefits
PT/No benefits
PT/No benefits

(All are limited in salary)

PT Employees

Tax Collector (Retired)
CFO (FT in Lindenwold)
Tax Assessor (FT at shore community)
Construction Official (Retired)
Compliance Officer
Zoning Officer
Municipal Judge (Retired)
Court Recorder
Court Clerk
Prosecutor
Public Defender
Emergency Management Coordinator
Police (3) - These employees are enrolled in PERS instead of PFRS.
Assessor Secretary
Construction Secretary
Library Director
Library Assistant
Public Assistance (Welfare)

SOME OPTIONS

1. Change (Eliminate) the Spending (Levy) CAP – The New Jersey Spending CAP Law actually assures that municipal spending will grow. If it doesn't, eventually banked "CAP" funds are lost. (CAP is use or lose.) My recommendation is to apply the Spending CAP only to salaries and wages. Towns will appropriate only what they need if they have the flexibility to address emergent needs with future increases. Most of us welcome constraints on wages – they have been the biggest driver of cost growth.

Here is one example of how the cap increases the cost of government: Under the current Spending CAP towns cannot "capitalize" the purchase of police cars which have unit costs of \$25 - \$30K, sometimes more. To circumvent this some governments lease the car spreading the cost over two to three years (and budgets). Leases cost more than direct purchase as an interest factor is added to the purchase price. The second trick has become very popular. While you cannot capitalize a police car, you can capitalize the purchase of an SUV or truck. Many police and fire departments are buying them to replace cars. Ten to fifteen years ago we had no SUVs – now they are all over! SUVs are gasoline guzzlers. By replacing cars with SUVs the cost per vehicle is higher, gasoline costs are higher, but the town's ability to spend gets greater as cars are no longer charged against the spending cap. Who gets the bad deal? Property taxpayers!

The new Levy CAP is equally poor at controlling spending. It will assure that fund balance (surplus) will not be deployed but saved for a rainy day.

2. Outlaw health benefits for elected officials other than those elected to statewide office (in other words full time.)

3. Reduce Position Certifications – Most positions within municipal government do not require a college degree. Yet the state of New Jersey requires certifications for many including Tax Collector, CFO, Municipal Court Administrator, Registrar, Clerk, Tax Assessor, Public Works Director, licensed operator of a sanitary sewage collection or treatment facility... These reduce the pool of qualified candidates and therefore increase the cost of labor.

4. Increase the gasoline tax by five (5) cents (or create a 2% gasoline sales tax) and dedicate it to direct property tax relief. Allow self-service to offset the increase. Return all funds to municipalities based on the average percentage that a town represents with respect to the state's total land area and population. This balances the size (rural) versus density (urban) argument.

5. Eliminate all property tax rebates and return the money to municipalities for direct reduction of property taxes. The state saves the mailing costs, checks, and all the administrative costs.

6. Eliminate the property tax freeze and incorporate it into the senior citizen's credit administered by the municipalities. Benefit: Eliminates the state's cost of generating and validating forms, processing late forms, and generating and mailing millions of checks. All that money can go into property tax relief. Residents will not have to prepare forms or pay an accountant to prepare the form.

7. Create a new type of liquor license available in each town. The new license will have a much higher annual cost and NOT be transferable. The higher price and lack of transferability protect the existing liquor license franchises. The higher revenue creates a new source of revenue for municipalities, reducing reliance on property taxes. This will also spawn growth as there are insufficient licenses for the many restaurant franchises that want a greater presence in New Jersey.

8. Fundamentally change the income tax return to be a simple percentage of the federal income tax with no modification. This greatly simplifies income tax collection, withholding, and filing and allows the state to eliminate audits, as the federal government will do everything. The same could be done for business taxes. Many states do this and it is a much more efficient way of assessing and collecting an income based tax. Additionally, preparing the “new” state income tax return requires no more than copying the adjusted gross income (or some other federal line) and multiplying by a percentage. There can be no modifications to this as it is its simplicity that drives the cost savings for the state. And, the IRS does virtually all the work producing forms and auditing.

9. Require all state sponsored, income based programs to use the federal income tax return as the sole basis for determining eligibility. Very few state programs use the same calculation of “income.” (Reference PAAD/Senior Gold/ Senior Citizen Deduction/Homestead/FAIR Rebates/Property Tax Freeze/College Aid/.....) All require a different income calculation. This costs residents money and time. It costs the state time to generate forms, collect data, and to review, validate, and correct applications. Using the federal income tax return, or my “new” income tax form, eliminates all applications if it is the basis for all income based programs. In fact, we could eliminate enrollment applications and just enroll people directly if we require everyone to file the new tax form with a check box for “not required to file federal taxes.”

10. Adopt “Project Self Certification” procedures in lieu of state review of wetland delineations, school, and municipal projects. Self certification relies upon a Professional Engineer (PE) to certify compliance with state statutes and grant requirements. Presently a PE prepares plans or surveys which are verified (wetlands) or reviewed by state PEs. The state should eliminate the review and rely upon the PEs certification. Periodic inspection (also done today) will uncover fraud and errors. Severe penalties should be imposed including license

revocations for violations. This allows quicker turns on projects and lower costs. The state role is reduced, saving it money. Increases in penalties will increase state revenue too.

Comments received from Sebastian Bay, a graduate student in Political Science at Lund University in Sweden. His Master's thesis is on government amalgamations. In a March 22, 2008 email he wrote:

"In 2006 a study conducted by a county administrative board to evaluate the economic benefits of merging three municipalities to create a municipality with around 12,000 citizens showed that there would be only slim or marginal effects by such a merger. The main reason for this is that very few areas of responsibility can actually be merged. It is mainly administration that can be merged, while many other areas such as school, elderly care, social welfare and childcare etc. can't really be merged without moving people which isn't seen as a viable option. After this study, it was concluded by the three municipalities involved that cooperation, such as sharing personnel and some administration to maximize their efficiency would generate about the same economic benefits as a merger, but without taking away the right of the municipalities to govern them, and thereby reducing local democracy.

It has also been deemed after some unsuccessful attempts in the 1970s that any merger would have to take place after a referendum where a majority of the people would have to support it. In the 1970s the Swedish government merged some municipalities against the will of the people. The resulting units didn't achieve any higher cost effectiveness mainly because of the reasons outlined above but also because there was a constant struggle between the merged units for resources and their allocation. Because of political strife every investment in one of the merged municipalities had to be met by an equivalent investment in the other of the merged municipalities. So the situation became impossible, and along with vast popular dissent the municipalities were split again after 4 years.

Since there doesn't seem to be any popular support for an amalgamation today, along with doubtful economic benefits, the ideas of a new merger has been suspended for the time being. Instead the municipalities studied are increasing cooperation to achieve higher cost effectiveness. Still the problem hasn't gone away in Sweden - with a large part of the welfare state being based at [the] municipal level there is a limit to how small a unit can get with the current system. The current system also depends upon a varied population. Today many rural municipalities here, and over there as well, I am sure, face the problem of a population getting older and a large part of the young people moving away to larger cities. The result of this is that many municipalities are heavily dependent on tax reallocation from richer municipalities which the law requires.

What I wanted to illustrate here is that municipal amalgamations do not necessarily result in higher efficiency or lower costs; rather we have still to see evidence of that in Sweden. During my research I searched rather broadly internationally for studies which show the economic effects of political amalgamations only to conclude that I couldn't find any thorough and up to date studies. Hence, the statement that merging municipalities will result in a more effective or cheaper unit, should be met with skepticism and a demand for actual proof.

Mergers also risks seriously reducing local democracy, or as I wrote in my thesis:

"In 1974 the three municipalities of Åsele, Dorotea and Fredrika were amalgamated despite hunger strikes, mass protests and a serious threat of violence. But after six years the marriage shattered as Dorotea left the other two after years of continued struggle. In 2005

the idea of an amalgamation of Åsele, Dorotea and Vilhelmina municipalities was brought to life by an older and ever declining population.

By creating a democratic ideal type consisting of the three variables – legitimacy, participation and identity – this study assesses what impact an amalgamation of the three municipalities might have on local democracy. Combining a qualitative and a quantitative approach this study concludes that amalgamating the municipalities today could create a democratic unit lacking legitimacy, having a weak identity and impeding participation. But the study also brings forth that the impact of an amalgamation upon the variables of the ideal type, as defined, is not written in stone. Rather, by careful thought and consideration, a number of the negative impacts upon the ideal type can be erased or reduced. As such democracy is not static but can be enhanced or undermined by conscious effort."

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Bass River Township	Burlington	0.000	1562	1
New Hanover Township	Burlington	0.000	9637	2
Washington Township	Burlington	0.000	645	3
Woodland Township	Burlington	0.000	1370	4
Wrightstown Borough	Burlington	0.000	746	5
Upper Township	Cape May	0.000	11696	6
Downe Township	Cumberland	0.000	1672	7
Upper Deerfield Township	Cumberland	0.000	7882	8
Holland Township	Hunterdon	0.000	5313	9
Lower Alloways Creek Township	Salem	0.000	1926	10
Branchville Borough	Sussex	0.000	844	11
Walpack Township	Sussex	0.000	41	12
Deerfield Township	Cumberland	0.008	3198	13
Shamong Township	Burlington	0.010	6867	14
Blairstown Township	Warren	0.033	5975	15
Lebanon Township	Hunterdon	0.036	6313	16
Chesterfield Township	Burlington	0.046	6185	17
White Township	Warren	0.056	5626	18
Upper Pittsgrove Township	Salem	0.059	3628	19
Pilesgrove Township	Salem	0.081	4410	20
South Harrison Township	Gloucester	0.089	2887	21
Estell Manor City	Atlantic	0.093	1723	22
Hopewell Township	Cumberland	0.096	4723	23
Millstone Township	Monmouth	0.097	10123	24
Union Township	Hunterdon	0.106	6346	25
Hardwick Township	Warren	0.112	1615	26
Lafayette Township	Sussex	0.116	2503	27
Barnegat Light Borough	Ocean	0.117	822	28
Oldmans Township	Salem	0.118	1833	29
Lacey Township	Ocean	0.120	26229	30
Plumsted Township	Ocean	0.124	8047	31
Corbin City	Atlantic	0.125	531	32
Dennis Township	Cape May	0.126	6079	33
Frelinghuysen Township	Warren	0.128	2191	34
Allamuchy Township	Warren	0.130	4010	35
Stow Creek Township	Cumberland	0.132	1528	36
Farmingdale Borough	Monmouth	0.136	1572	37
Alpine Borough	Bergen	0.137	2368	38
Colts Neck Township	Monmouth	0.138	11628	39
Sandyston Township	Sussex	0.138	1919	40
Alloway Township	Salem	0.141	2999	41
West Amwell Township	Hunterdon	0.143	2931	42
Harmony Township	Warren	0.143	2812	43
Bay Head Borough	Ocean	0.143	1259	44
Hope Township	Warren	0.151	1970	45
Maurice River Township	Cumberland	0.151	7669	46
North Hanover Township	Burlington	0.151	7602	47
Knowlton Township	Warren	0.153	3169	48
Franklin Township	Warren	0.154	3190	49
Avalon Borough	Cape May	0.154	2133	50
Stone Harbor Borough	Cape May	0.156	1062	51
Upper Freehold Township	Monmouth	0.156	6638	52
Deal Borough	Monmouth	0.158	1043	53
Mantoloking Borough	Ocean	0.158	450	54
East Greenwich Township	Gloucester	0.165	6368	55
Mansfield Township	Burlington	0.166	7921	56

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
East Amwell Township	Hunterdon	0.170	4556	57
Kingwood Township	Hunterdon	0.170	4022	58
Long Beach Township	Ocean	0.172	3461	59
Franklin Lakes Borough	Bergen	0.172	11302	60
Old Tappan Borough	Bergen	0.178	5903	61
Lebanon Borough	Hunterdon	0.178	1749	62
Lambertville City	Hunterdon	0.180	3840	63
Alexandria Township	Hunterdon	0.180	5014	64
Lavallette Borough	Ocean	0.181	2747	65
Harvey Cedars Borough	Ocean	0.181	386	66
Frankford Township	Sussex	0.182	5687	67
Wantage Township	Sussex	0.183	11446	68
Montague Township	Sussex	0.184	3840	69
Tabernacle Township	Burlington	0.185	7353	70
Logan Township	Gloucester	0.185	6206	71
Surf City Borough	Ocean	0.185	1527	72
Spring Lake Borough	Monmouth	0.191	3506	73
Southampton Township	Burlington	0.192	10931	74
Harrison Township	Gloucester	0.192	11301	75
Warren Township	Somerset	0.192	15636	76
Point Pleasant Beach Borough	Ocean	0.195	5397	77
Independence Township	Warren	0.196	5771	78
Wyckoff Township	Bergen	0.200	17206	79
Lopatcong Township	Warren	0.201	8246	80
Oxford Township	Warren	0.204	2629	81
Freehold Township	Monmouth	0.206	33863	82
Clinton Township	Hunterdon	0.207	13988	83
Cape May Point Borough	Cape May	0.210	236	84
Harding Township	Morris	0.211	3313	85
Quinton Township	Salem	0.213	2861	86
Egg Harbor Township	Atlantic	0.213	38093	87
Bridgewater Township	Somerset	0.214	44456	88
Sea Isle City	Cape May	0.216	2968	89
Elsinboro Township	Salem	0.219	1079	90
Upper Saddle River Borough	Bergen	0.221	8509	91
Hainesport Township	Burlington	0.221	6117	92
Holmdel Township	Monmouth	0.224	16944	93
Rumson Borough	Monmouth	0.224	7233	94
Ship Bottom Borough	Ocean	0.225	1418	95
Cape May City	Cape May	0.227	3760	96
Mannington Township	Salem	0.227	1561	97
Hampton Township	Sussex	0.228	5210	98
Montgomery Township	Somerset	0.228	22741	99
Pittsgrove Township	Salem	0.229	9462	100
Sea Girt Borough	Monmouth	0.230	2069	101
East Windsor Township	Mercer	0.231	26873	102
Marlboro Township	Monmouth	0.232	39665	103
Liberty Township	Warren	0.233	2956	104
Manasquan Borough	Monmouth	0.233	6201	105
Bloomsbury Borough	Hunterdon	0.234	886	106
Burlington Township	Burlington	0.234	21915	107
Bedminster Township	Somerset	0.240	8388	108
Loch Arbour Village	Monmouth	0.240	275	109
Fairfield Township	Cumberland	0.240	6772	110
Monmouth Beach Borough	Monmouth	0.240	3593	111
Ocean Township	Monmouth	0.243	27489	112

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Andover Borough	Sussex	0.244	661	113
Delaware Township	Hunterdon	0.244	4720	114
Eagleswood Township	Ocean	0.245	1565	115
West Cape May Borough	Cape May	0.246	1038	116
Raritan Township	Hunterdon	0.246	22669	117
Fredon Township	Sussex	0.247	3321	118
Woodbine Borough	Cape May	0.247	2569	119
Mansfield Township	Warren	0.248	8274	120
Beach Haven Borough	Ocean	0.250	1352	121
Folsom Borough	Atlantic	0.250	1972	122
Bethlehem Township	Hunterdon	0.251	3993	123
Longport Borough	Atlantic	0.252	1090	124
Lumberton Township	Burlington	0.254	12424	125
Toms River Township	Ocean	0.254	94660	126
Franklin Township	Hunterdon	0.254	3155	127
Branchburg Township	Somerset	0.257	14943	128
Cedar Grove Township	Essex	0.258	12698	129
Tewksbury Township	Hunterdon	0.259	6050	130
North Caldwell Borough	Essex	0.260	7284	131
Bernards Township	Somerset	0.262	26937	132
Chatham Township	Morris	0.263	10203	133
Bordentown Township	Burlington	0.263	10315	134
Manalapan Township	Monmouth	0.264	36839	135
Mahwah Township	Bergen	0.264	24633	136
Pennsville Township	Salem	0.265	13314	137
Hillsborough Township	Somerset	0.267	37808	138
Stockton Borough	Hunterdon	0.267	560	139
Readington Township	Hunterdon	0.268	16357	140
Westfield Town	Union	0.268	29918	141
Saddle River Borough	Bergen	0.268	3766	142
Monroe Township	Middlesex	0.269	34007	143
Spring Lake Heights Borough	Monmouth	0.270	5135	144
Avon-by-the-Sea Borough	Monmouth	0.273	2188	145
Mendham Township	Morris	0.275	5611	146
Wall Township	Monmouth	0.276	26014	147
Medford Township	Burlington	0.276	23516	148
Wharton Borough	Morris	0.277	6222	149
Howell Township	Monmouth	0.277	50512	150
Mount Laurel Township	Burlington	0.278	40635	151
Evesham Township	Burlington	0.278	46960	152
Buena Vista Township	Atlantic	0.280	7539	153
Boonton Township	Morris	0.280	4376	154
Hopewell Township	Mercer	0.282	17742	155
Greenwich Township	Warren	0.284	5228	156
Englewood Cliffs Borough	Bergen	0.284	5738	157
Moorestown Township	Burlington	0.286	20011	158
Ocean City City	Cape May	0.286	15330	159
Chatham Borough	Morris	0.286	8439	160
Shiloh Borough	Cumberland	0.287	639	161
Essex Fells Township	Essex	0.287	2103	162
Berkeley Heights Township	Union	0.287	13571	163
Middletown Township	Monmouth	0.288	67825	164
Brielle Borough	Monmouth	0.293	4878	165
Mountain Lakes Borough	Morris	0.294	4336	166
Stillwater Township	Sussex	0.294	4397	167
Galloway Township	Atlantic	0.295	35833	168

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Point Pleasant Borough	Ocean	0.295	19861	169
Woolwich Township	Gloucester	0.295	7563	170
Cherry Hill Township	Camden	0.296	71821	171
Bernardsville Borough	Somerset	0.296	7612	172
Denville Township	Morris	0.297	16497	173
Hanover Township	Morris	0.298	13692	174
Mendham Borough	Morris	0.299	5172	175
Washington Township	Morris	0.300	18612	176
Plainsboro Township	Middlesex	0.300	21364	177
Far Hills Borough	Somerset	0.302	919	178
Mountainside Borough	Union	0.302	6635	179
Washington Township	Warren	0.303	6945	180
East Rutherford Borough	Bergen	0.303	8960	181
Port Republic City	Atlantic	0.306	1194	182
Rocky Hill Borough	Somerset	0.306	675	183
Florence Township	Burlington	0.308	11436	184
Seaside Heights Borough	Ocean	0.309	3220	185
Cinnaminson Township	Burlington	0.309	15149	186
Westampton Township	Burlington	0.310	8661	187
Tinton Falls Borough	Monmouth	0.311	17274	188
Middle Township	Cape May	0.311	16619	189
Hampton Borough	Hunterdon	0.312	1608	190
Green Brook Township	Somerset	0.312	6704	191
Livingston Township	Essex	0.313	27743	192
South Brunswick Township	Middlesex	0.313	40595	193
Kinnelon Borough	Morris	0.313	9631	194
West Windsor Township	Mercer	0.314	25985	195
Aberdeen Township	Monmouth	0.315	18333	196
Chester Township	Morris	0.315	7840	197
Glen Gardner Borough	Hunterdon	0.316	1999	198
Springfield Township	Burlington	0.317	3558	199
Hoboken City	Hudson	0.317	39900	200
Madison Borough	Morris	0.318	15918	201
Allenhurst Borough	Monmouth	0.318	706	202
Island Heights Borough	Ocean	0.319	1861	203
Fairfield Township	Essex	0.319	7757	204
Florham Park Borough	Morris	0.320	12626	205
Montville Township	Morris	0.322	21412	206
Woodcliff Lake Borough	Bergen	0.323	5887	207
Manchester Township	Ocean	0.324	41902	208
Carneys Point Township	Salem	0.324	7946	209
Randolph Township	Morris	0.326	25735	210
Lawrence Township	Cumberland	0.327	2881	211
Pemberton Borough	Burlington	0.327	1323	212
Pequannock Township	Morris	0.328	15586	213
Ocean Township	Ocean	0.329	7820	214
Greenwich Township	Cumberland	0.329	875	215
Jackson Township	Ocean	0.330	51870	216
South Plainfield Borough	Middlesex	0.330	23064	217
Brick Township	Ocean	0.331	78155	218
Englishtown Borough	Monmouth	0.332	1790	219
Harrington Park Borough	Bergen	0.334	4906	220
Lawrence Township	Mercer	0.335	31401	221
Summit City	Union	0.336	21200	222
Mount Arlington Borough	Morris	0.337	5332	223
Seaside Park Borough	Ocean	0.338	2301	224

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Scotch Plains Township	Union	0.338	23212	225
Winslow Township	Camden	0.342	37507	226
Oceanport Borough	Monmouth	0.344	5780	227
Lower Township	Cape May	0.344	21442	228
East Hanover Township	Morris	0.345	11594	229
Old Bridge Township	Middlesex	0.345	64854	230
Hillsdale Borough	Bergen	0.345	10089	231
Hardyston Township	Sussex	0.345	7914	232
Sussex Borough	Sussex	0.348	2189	233
Lake Como Borough	Monmouth	0.350	1759	234
Fair Haven Borough	Monmouth	0.350	5899	235
River Vale Township	Bergen	0.350	9765	236
Demarest Borough	Bergen	0.351	5005	237
Norwood Borough	Bergen	0.351	6249	238
Metuchen Borough	Middlesex	0.351	13383	239
Belmar Borough	Monmouth	0.352	5962	240
Berkeley Township	Ocean	0.352	42500	241
Little Silver Borough	Monmouth	0.353	6137	242
East Brunswick Township	Middlesex	0.356	48256	243
West Long Branch Borough	Monmouth	0.356	8286	244
Milltown Borough	Middlesex	0.357	7130	245
Ramsey Borough	Bergen	0.358	14558	246
Woodbridge Township	Middlesex	0.360	100577	247
Brigantine City	Atlantic	0.360	12861	248
Franklin Township	Somerset	0.360	58461	249
Voorhees Township	Camden	0.361	28958	250
Morris Township	Morris	0.361	21426	251
Paramus Borough	Bergen	0.362	26545	252
Hopewell Borough	Mercer	0.363	2036	253
Sparta Township	Sussex	0.364	19318	254
Barnegat Township	Ocean	0.365	20308	255
Watchung Borough	Somerset	0.369	6170	256
Ridgefield Borough	Bergen	0.374	11014	257
Cranbury Township	Middlesex	0.374	3947	258
Millburn Township	Essex	0.376	19369	259
Park Ridge Borough	Bergen	0.376	8959	260
Sea Bright Borough	Monmouth	0.376	1790	261
Haddonfield Borough	Camden	0.376	11591	262
Sayreville Borough	Middlesex	0.377	43017	263
Elmer Borough	Salem	0.377	1379	264
Wildwood Crest Borough	Cape May	0.377	3872	265
Red Bank Borough	Monmouth	0.378	11876	266
Berlin Borough	Camden	0.378	7844	267
Parsippany-Troy Hills Township	Morris	0.379	51616	268
Ho-Ho-Kus Borough	Bergen	0.383	4090	269
Closter Borough	Bergen	0.384	8669	270
Vernon Township	Sussex	0.384	25540	271
Franklin Township	Gloucester	0.385	16660	272
New Providence Borough	Union	0.386	11905	273
Tuckerton Borough	Ocean	0.387	3780	274
Hamburg Borough	Sussex	0.387	3567	275
Ridgewood Village	Bergen	0.388	24790	276
Fanwood Borough	Union	0.388	7228	277
Califon Borough	Hunterdon	0.390	1055	278
Princeton Township	Mercer	0.391	17247	279
Commercial Township	Cumberland	0.394	5404	280

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Green Township	Sussex	0.395	3542	281
Rockaway Borough	Morris	0.395	6419	282
Cresskill Borough	Bergen	0.396	8449	283
Robbinsville Township (Washington)	Mercer	0.398	11619	284
Rockleigh Borough	Bergen	0.398	395	285
Princeton Borough	Mercer	0.399	13495	286
Clinton Town	Hunterdon	0.401	2621	287
Washington Township	Bergen	0.404	9665	288
South River Borough	Middlesex	0.405	16060	289
Roseland Borough	Essex	0.406	5402	290
Mantua Township	Gloucester	0.407	14873	291
Montvale Borough	Bergen	0.407	7306	292
Totowa Borough	Passaic	0.408	10592	293
Hawthorne Borough	Passaic	0.409	18268	294
Pine Beach Borough	Ocean	0.410	2025	295
Glen Rock Borough	Bergen	0.414	11457	296
Wayne Township	Passaic	0.415	55150	297
Hamilton Township	Mercer	0.415	89993	298
Hazlet Township	Monmouth	0.418	20987	299
Weymouth Township	Atlantic	0.418	2325	300
Mount Olive Township	Morris	0.419	25936	301
Washington Township	Gloucester	0.420	50891	302
Bradley Beach Borough	Monmouth	0.420	4782	303
Gibbsboro Borough	Camden	0.420	2468	304
Hammonton Township	Atlantic	0.421	13585	305
Helmetta Borough	Middlesex	0.421	2050	306
South Amboy City	Middlesex	0.422	7975	307
Pennington Borough	Mercer	0.423	2696	308
Hamilton Township	Atlantic	0.423	23899	309
Peapack-Gladstone Borough	Somerset	0.423	2465	310
Frenchtown Borough	Hunterdon	0.425	1503	311
Little Egg Harbor Township	Ocean	0.426	19834	312
Atlantic Highlands Borough	Monmouth	0.426	4625	313
Jefferson Township	Morris	0.426	21604	314
Fieldsboro Borough	Burlington	0.427	582	315
Ringwood Borough	Passaic	0.427	12809	316
Hackettstown Town	Warren	0.429	9375	317
Mine Hill Township	Morris	0.430	3677	318
Waldwick Borough	Bergen	0.431	9650	319
Allendale Borough	Bergen	0.434	6754	320
West Caldwell Township	Essex	0.436	10951	321
Palisades Park Borough	Bergen	0.436	18857	322
Margate City	Atlantic	0.437	8666	323
Tenafly Borough	Bergen	0.437	14362	324
Little Falls Township	Passaic	0.438	11898	325
Verona Township	Essex	0.438	13125	326
Roxbury Township	Morris	0.438	23854	327
Northvale Borough	Bergen	0.439	4564	328
Piscataway Township	Middlesex	0.439	52694	329
North Haledon Borough	Passaic	0.439	9073	330
Cranford Township	Union	0.440	22478	331
Clark Township	Union	0.441	14635	332
North Wildwood City	Cape May	0.441	4778	333
Lakewood Township	Ocean	0.444	68834	334
Ewing Township	Mercer	0.444	37237	335
Milford Borough	Hunterdon	0.445	1215	336

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Woodstown Borough	Salem	0.447	3312	337
River Edge Borough	Bergen	0.448	10911	338
Oakland Borough	Bergen	0.449	13645	339
Riverdale Borough	Morris	0.450	2635	340
Mount Holly Township	Burlington	0.451	10666	341
Oradell Borough	Bergen	0.452	8005	342
Edison Township	Middlesex	0.452	100499	343
Kenilworth Borough	Union	0.454	7743	344
Edgewater Park Township	Burlington	0.459	8019	345
West Paterson Borough	Passaic	0.459	11245	346
Wanaque Borough	Passaic	0.459	10616	347
Maple Shade Borough	Burlington	0.460	19502	348
Midland Park Borough	Bergen	0.460	6952	349
North Brunswick Township	Middlesex	0.461	39673	350
Mullica Township	Atlantic	0.464	6109	351
Flemington Borough	Hunterdon	0.464	4171	352
Hopatcong Borough	Sussex	0.465	16001	353
Elk Township	Gloucester	0.466	3792	354
Boonton Town	Morris	0.467	8555	355
Rockaway Township	Morris	0.467	25540	356
Long Hill Township	Morris	0.469	8797	357
Deptford Township	Gloucester	0.473	29744	358
Roosevelt Borough	Monmouth	0.474	917	359
Somers Point City	Atlantic	0.478	11701	360
Beachwood Borough	Ocean	0.481	10738	361
West Wildwood Borough	Cape May	0.482	413	362
Secaucus Town	Hudson	0.485	15623	363
Eatontown Borough	Monmouth	0.486	14088	364
Saddle Brook Township	Bergen	0.487	13347	365
Neptune Township	Monmouth	0.488	28236	366
Haworth Borough	Bergen	0.489	3414	367
Delran Township	Burlington	0.489	17414	368
Stafford Township	Ocean	0.489	25522	369
Haddon Township	Camden	0.491	14575	370
Allentown Borough	Monmouth	0.493	1858	371
Andover Township	Sussex	0.495	6522	372
Newfield Borough	Gloucester	0.495	1661	373
Butler Borough	Morris	0.496	8091	374
Pompton Lakes Borough	Passaic	0.497	11313	375
Raritan Borough	Somerset	0.498	6391	376
West Milford Township	Passaic	0.502	28181	377
Wallington Borough	Bergen	0.509	11491	378
Shrewsbury Borough	Monmouth	0.509	3742	379
Byram Township	Sussex	0.510	8687	380
Linwood City	Atlantic	0.511	7398	381
Bogota Borough	Bergen	0.515	8150	382
Morris Plains Borough	Morris	0.516	5629	383
Emerson Borough	Bergen	0.516	7334	384
Matawan Borough	Monmouth	0.523	8819	385
Audubon Borough	Camden	0.527	9047	386
Jamesburg Borough	Middlesex	0.528	6521	387
Highland Park Borough	Middlesex	0.529	14268	388
Gloucester Township	Camden	0.529	66539	389
Medford Lakes Borough	Burlington	0.529	4185	390
Clifton City	Passaic	0.530	79922	391
Glen Ridge Borough	Essex	0.530	7020	392

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Spotswood Borough	Middlesex	0.532	8237	393
Lawnside Borough	Camden	0.532	2778	394
Interlaken Borough	Monmouth	0.533	885	395
Northfield City	Atlantic	0.534	8025	396
Belvidere Town	Warren	0.535	2732	397
Ocean Gate Borough	Ocean	0.535	2109	398
Westwood Borough	Bergen	0.536	10994	399
Elmwood Park Borough	Bergen	0.537	18905	400
Long Branch City	Monmouth	0.538	32091	401
Wenonah Borough	Gloucester	0.540	2332	402
Montclair Township	Essex	0.541	37798	403
Linden City	Union	0.541	40014	404
Vineland City	Cumberland	0.542	58164	405
Fair Lawn Borough	Bergen	0.544	31408	406
Victory Gardens Borough	Morris	0.547	1529	407
Lincoln Park Borough	Morris	0.548	10899	408
Middlesex Borough	Middlesex	0.550	13938	409
Cliffside Park Borough	Bergen	0.551	23035	410
Moonachie Borough	Bergen	0.557	2812	411
New Milford Borough	Bergen	0.560	16318	412
Leonia Borough	Bergen	0.561	8853	413
Pine Hill Borough	Camden	0.563	11305	414
Eastampton Township	Burlington	0.564	6729	415
Bloomington Borough	Passaic	0.564	7654	416
Monroe Township	Gloucester	0.565	31461	417
Franklin Borough	Sussex	0.565	5233	418
Teterboro Borough	Bergen	0.566	18	419
National Park Borough	Gloucester	0.568	3223	420
Caldwell Township	Essex	0.568	7489	421
West Deptford Township	Gloucester	0.569	20911	422
Carlstadt Borough	Bergen	0.572	6018	423
Freehold Borough	Monmouth	0.573	11439	424
Merchantville Borough	Camden	0.574	3820	425
Riverside Township	Burlington	0.577	7990	426
Dunellen Borough	Middlesex	0.577	6994	427
Stratford Borough	Camden	0.579	7184	428
Dover Town	Morris	0.580	18441	429
Dumont Borough	Bergen	0.580	17474	430
Delanco Township	Burlington	0.581	3965	431
Edgewater Borough	Bergen	0.581	9646	432
Swedesboro Borough	Gloucester	0.582	2050	433
Springfield Township	Union	0.583	14738	434
Netcong Borough	Morris	0.584	3294	435
Buena Borough	Atlantic	0.585	3848	436
Pohatcong Township	Warren	0.590	3411	437
Rochelle Park Township	Bergen	0.590	5859	438
Neptune City Borough	Monmouth	0.591	5176	439
Pitman Borough	Gloucester	0.592	9251	440
Maplewood Township	Essex	0.593	23124	441
Barrington Borough	Camden	0.593	7050	442
Manville Borough	Somerset	0.597	10404	443
Hightstown Borough	Mercer	0.598	5293	444
Haddon Heights Borough	Camden	0.599	7427	445
Keyport Borough	Monmouth	0.601	7505	446
Tavistock Borough	Camden	0.608	24	447
Millstone Borough	Somerset	0.608	431	448

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Pennsauken Township	Camden	0.611	35528	449
Rutherford Borough	Bergen	0.611	17967	450
Stanhope Borough	Sussex	0.613	3701	451
Highlands Borough	Monmouth	0.613	4998	452
Collingswood Borough	Camden	0.615	14083	453
Absecon City	Atlantic	0.615	7989	454
Ventnor City	Atlantic	0.618	12737	455
Somerville Borough	Somerset	0.621	12478	456
Waterford Township	Camden	0.624	10713	457
Burlington City	Burlington	0.625	9791	458
Chester Borough	Morris	0.627	1653	459
Berlin Township	Camden	0.629	5399	460
Weehawken Township	Hudson	0.630	12933	461
Hasbrouck Heights Borough	Bergen	0.630	11643	462
Prospect Park Borough	Passaic	0.634	5760	463
Runnemede Borough	Camden	0.636	8520	464
Little Ferry Borough	Bergen	0.637	10775	465
East Newark Borough	Hudson	0.638	2262	466
Bound Brook Borough	Somerset	0.640	10168	467
Magnolia Borough	Camden	0.642	4389	468
North Plainfield Borough	Somerset	0.642	21608	469
Haledon Borough	Passaic	0.642	8398	470
Wood-Ridge Borough	Bergen	0.644	7634	471
Garfield City	Bergen	0.647	29772	472
Maywood Borough	Bergen	0.649	9442	473
New Brunswick City	Middlesex	0.649	50156	474
Washington Borough	Warren	0.651	6876	475
South Orange Village	Essex	0.653	16612	476
Woodbury Heights Borough	Gloucester	0.654	3022	477
High Bridge Borough	Hunterdon	0.655	3770	478
South Toms River Borough	Ocean	0.661	3698	479
Newton Town	Sussex	0.664	8416	480
West Orange Township	Essex	0.665	44230	481
Jersey City City	Hudson	0.665	239614	482
Roselle Park Borough	Union	0.667	13189	483
Riverton Borough	Burlington	0.671	2739	484
Lyndhurst Township	Bergen	0.673	19440	485
Newark City	Essex	0.675	280666	486
Clayton Borough	Gloucester	0.676	7447	487
Garwood Borough	Union	0.687	4145	488
South Bound Brook Borough	Somerset	0.687	4505	489
Atlantic City City	Atlantic	0.691	40368	490
Alpha Borough	Warren	0.692	2455	491
Palmyra Borough	Burlington	0.696	7641	492
Lodi Borough	Bergen	0.698	24310	493
Union Beach Borough	Monmouth	0.699	6659	494
North Arlington Borough	Bergen	0.699	15179	495
Union Township	Union	0.701	55326	496
Ogdensburg Borough	Sussex	0.708	2631	497
Morristown Town	Morris	0.712	18851	498
Nutley Township	Essex	0.712	27455	499
Kearny Town	Hudson	0.713	38771	500
Carteret Borough	Middlesex	0.713	21460	501
Chesilhurst Borough	Camden	0.715	1865	502
Bellmawr Borough	Camden	0.716	11159	503
Hi-nella Borough	Camden	0.716	1015	504

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Pemberton Township	Burlington	0.716	28895	505
Bergenfield Borough	Bergen	0.717	26056	506
Rahway City	Union	0.722	27563	507
Bordentown City	Burlington	0.723	3989	508
Shrewsbury Township	Monmouth	0.733	1077	509
Somerdale Borough	Camden	0.734	5155	510
Wildwood City	Cape May	0.742	5291	511
Ridgefield Park Village	Bergen	0.742	12746	512
Greenwich Township	Gloucester	0.743	4980	513
Teaneck Township	Bergen	0.745	39635	514
Harrison Town	Hudson	0.750	14060	515
South Hackensack Township	Bergen	0.752	2321	516
Fairview Borough	Bergen	0.753	13565	517
Asbury Park City	Monmouth	0.756	16624	518
Englewood City	Bergen	0.758	26207	519
Lindenwold Borough	Camden	0.766	17265	520
Pine Valley Borough	Camden	0.768	22	521
Fort Lee Borough	Bergen	0.771	37175	522
Bloomfield Township	Essex	0.777	46146	523
Guttenberg Town	Hudson	0.779	10885	524
Mount Ephraim Borough	Camden	0.788	4467	525
Laurel Springs Borough	Camden	0.792	1939	526
Oaklyn Borough	Camden	0.793	4116	527
Westville Borough	Gloucester	0.799	4466	528
Beverly City	Burlington	0.800	2670	529
Lakehurst Borough	Ocean	0.804	2683	530
Phillipsburg Town	Warren	0.813	14920	531
Bayonne City	Hudson	0.828	59987	532
North Bergen Township	Hudson	0.832	57691	533
Brooklawn Borough	Camden	0.839	2315	534
Paulsboro Borough	Gloucester	0.850	6096	535
Glassboro Borough	Gloucester	0.855	19290	536
West New York Town	Hudson	0.885	46667	537
Belleville Township	Essex	0.891	34901	538
Keansburg Borough	Monmouth	0.915	10619	539
Clementon Borough	Camden	0.921	4944	540
Millville City	Cumberland	0.940	27886	541
Egg Harbor City	Atlantic	0.973	4497	542
Penns Grove Borough	Salem	0.974	4824	543
Hackensack City	Bergen	0.979	43735	544
Willingboro Township	Burlington	1.001	33127	545
Woodbury City	Gloucester	1.012	10435	546
Elizabeth City	Union	1.020	125809	547
Hillside Township	Union	1.047	21743	548
Paterson City	Passaic	1.079	149843	549
Union City City	Hudson	1.158	65128	550
Salem City	Salem	1.165	5812	551
Pleasantville City	Atlantic	1.176	19032	552
Plainfield City	Union	1.208	47642	553
Perth Amboy City	Middlesex	1.228	48797	554
Roselle Borough	Union	1.234	21265	555
Gloucester City City	Camden	1.241	11582	556
Woodlynne Borough	Camden	1.245	2745	557
Passaic City	Passaic	1.253	68338	558
Bridgeton City	Cumberland	1.382	23959	559
Trenton City	Mercer	1.468	84639	560

NJ - 2007 Tax Levies				
Municipality	County	CY Total Municipal EQ Rate	2005 pop	Rank
Camden City	Camden	1.568	80010	561
Irvington Township	Essex	1.599	58876	562
East Orange City	Essex	1.732	68190	563
Orange City	Essex	1.794	32118	564
Audubon Park Borough	Camden	5.162	1080	565
Winfield Township	Union	5.663	1498	566
	Average	0.436		

Atlantic	2.6%
Bergen	2.0%
Burlington	3.3%
Camden	4.4%
Cape May	0.8%
Cumberland	3.6%
Essex	3.2%
Gloucester	4.2%
Hudson	4.8%
Hunterdon	2.1%
Mercer	3.0%
Middlesex	4.0%
Monmouth	2.1%
Morris	2.2%
Ocean	1.9%
Passaic	3.6%
Salem	3.1%
Somerset	1.9%
Sussex	2.9%
Union	5.8%
Warren	2.5%



State of New Jersey

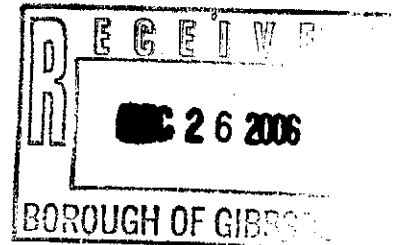
OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CRIMINAL JUSTICE
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STUART RABNER
Attorney General

GREGORY A. PAW
Director

JON S. CORZINE
Governor

December 21, 2006



cc: Police Com.

Anne D. Levy, Borough Clerk
Borough of Gibbsboro
49 Kirkwood Road
Gibbsboro, NJ 08026-1499

**Re: Safe and Secure Communities Program
Grant Number P-3650**

Dear Ms. Levy:

We are pleased to advise you that your continuation funding application for a \$30,000 personnel grant under the New Jersey Safe and Secure Communities Grant Program has been accepted. Enclosed for your official grant file are the official copies of the accepted application and project budget.

Special Conditions that pertain to your specific grant are enclosed. Please note the subgrant duration assigned under this project. All grant disbursements must occur during this period.

The enclosed subgrant award/contract must be signed by the Mayor and returned to our office by January 18, 2007. Upon signature by the Attorney General, a copy of the executed award/contract will be returned for your file.

Review all of the enclosed documentation carefully to ensure accuracy. Should you have any questions regarding this matter, feel free to contact Gail Bowers at (609) 292-2719.

Very truly yours,

Heddy Levine-Sabol, Chief
Program Development Section

enclosure(s)

- c Honorable Edward G. Campbell, III, Mayor
- Joseph Mingori, Chief of Police
- Deborah Jackson, Treasurer/Chief Fiscal Officer
- Christine M. Zapicchi, Chief
Bureau of Financial Regulation and Assistance
- Gail Bowers, DCJ Program Analyst





State of New Jersey
OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CRIMINAL JUSTICE
PO Box 085
TRENTON, NJ 08625-0085
TELEPHONE: (609) 984-6500

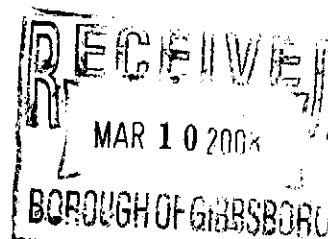
ANNE MILGRAM
Attorney General

GREGORY A. PAW
Director

JON S. CORZINE
Governor

March 10, 2008

Honorable Edward G. Campbell, III, Mayor
Borough of Gibbsboro
49 Kirkwood Road
Gibbsboro, NJ 08026-1499



**Re: Safe and Secure Communities Program Continuation Funding
Grant Number P-3950**

Dear Mayor Campbell:

The Division of Criminal Justice is accepting applications for the Safe and Secure Communities Act Grant Program. The State Fiscal Year 2008 allocation plan includes funding to continue the personnel grant to your municipality. Your previous grant number was P-3650, and this grant number is P-3950.

As you know, funding for the Safe and Secure grant program is derived from fines imposed on criminal convictions. Due to a shortfall in program revenues, it has been necessary to reduce continuation awards for the 2008 funding cycle. Accordingly, your Safe and Secure grant award will be \$19,566. Funding allocations are based on a data-driven formula and take into account each municipality's police need or workload measured by the number of violent and nonviolent crimes divided by that municipality's number of police officers. The distribution plan is calculated on information reported in the most recently published *2006 Uniform Crime Report (2006)*.

The grant must operate a minimum of one year from the end date of your previous award. Again, your municipality must pay all fringe benefit costs associated with the personnel hired as well as all costs in excess of the grant award. Also, the Safe and Secure Communities Program requires that a municipality shall not reduce its baseline complement of police officers and other law enforcement personnel (as increased by personnel funded with this award) during the grant period.

Please note that a new *Safe and Secure Program Administration and Funding Guidelines* booklet has been compiled to assist you with the application process, reporting requirements and state compliance issues. The booklet contains all of the required application documents. A copy of the booklet has been forwarded to Anne D. Levy, Borough Clerk. Please ensure that all




items on the enclosed application checklist are completed prior to submitting your application. Two copies of the completed application (one with **original** signatures) must be submitted to the Program Development Section by May 9, 2008. The receipt of grant funds may be contingent upon the timely filing of your grant application and financial reports. Your application cannot be finalized until all paperwork has been received and the file of your current grant is officially closed.

Again, future budgetary shortfalls are possible, and you are encouraged to identify alternative funding sources to supplement any potential reduction in grant funds.

The Program Development Section is available to assist you in the preparation of this application and with any other technical assistance that may be required. Please feel free to contact Gail Bowers at (609) 292-2719 for any additional information.

Very truly yours,



Heddy Levine-Sabol, Chief
Program Development Section

c: Joseph Mingori, Chief of Police
Anne D. Levy, Borough Clerk (w/enclosures)
Deborah Jackson, Chief Fiscal Officer
Terri Riccitiello, DCJ Fiscal Analyst
Gail Bowers, DCJ Program Analyst

[SS rev'd 2/28/08]



U.S. Department
of Transportation
**Federal Aviation
Administration**

FAA
Independence SMO
340 Scotch Road
West Trenton, New Jersey 08628

~~300~~ 19 2002

Honorable Edward G. Campbell, Mayor
49 Kirkwood Road
Gibbsboro, NJ 08026

Dear Mayor Campbell:

It is with great pleasure to be able to take this opportunity in expressing our sincere appreciation for a job well done. The efforts of the Borough to provide security to the Long Range Radar facility located in Gibbsboro, New Jersey was greatly appreciated.

The events of 9/11 required the FAA to "lock down" many of its' critical facilities and protect them from possible attacks. The LRR facility at Gibbsboro, NJ is one of those facilities and the quick response from the Gibbsboro police provided that security when needed most.

Honorable mention goes to the following:

Mayor	Edward G. Campbell
Borough Clerk	Anne Levy
Chief of Police	Paul Genovese
Lt.	David Genovese
Sgt.	Joseph Mingori
Ptl.	Kenneth Seymour
Ptl.	Anthony Giacoppo
Ptl.	Joseph Barnett
Ptl.	Patrick Gleason
Ptl.	Louis Novak
Ptl.	Erick Strouse

To all who participated in this effort, thank-you.

Sincerely,

Kenneth Merritt
Assistant Manager, IND-SMO