

SUMMIT'S GENERAL TAX RATES

YEAR	SCHOOL	SCHOOL DEBT	MUNICIPAL	COUNTY	OPEN SPACE	TOTAL COUNTY	TOTAL SUMMIT
1994	\$0.760	\$0.030	\$0.480	\$0.460		\$0.460	\$2.190
1995	\$0.800	\$0.020	\$0.470	\$0.500		\$0.500	\$2.290
1996	\$0.830	\$0.020	\$0.470	\$0.500		\$0.500	\$2.320
1997	\$0.860	\$0.030	\$0.470	\$0.510		\$0.510	\$2.380
1998	\$0.900	\$0.030	\$0.480	\$0.510		\$0.510	\$2.430
1999	\$0.950	\$0.040	\$0.510	\$0.510		\$0.510	\$2.520
2000	\$1.010	\$0.055	\$0.520	\$0.520		\$0.520	\$2.105
2001	\$1.066	\$0.068	\$0.530	\$0.556	\$0.010	\$0.566	\$2.230
2002	\$1.133	\$0.060	\$0.559	\$0.623	\$0.023	\$0.646	\$2.398
2003	\$1.229	\$0.074	\$0.591	\$0.696	\$0.025	\$0.721	\$2.615

% Increase							
2002-2003	8.5%	23.3%	5.7%	11.7%		11.6%	9.0%
2001-2003	15.3%	8.8%	11.5%	25.2%		27.4%	13.8%
2000-2003	21.7%	34.5%	13.7%	33.8%		38.7%	24.2%
1994-2003	61.7%	146.7%	23.1%	51.3%		56.7%	17.8%

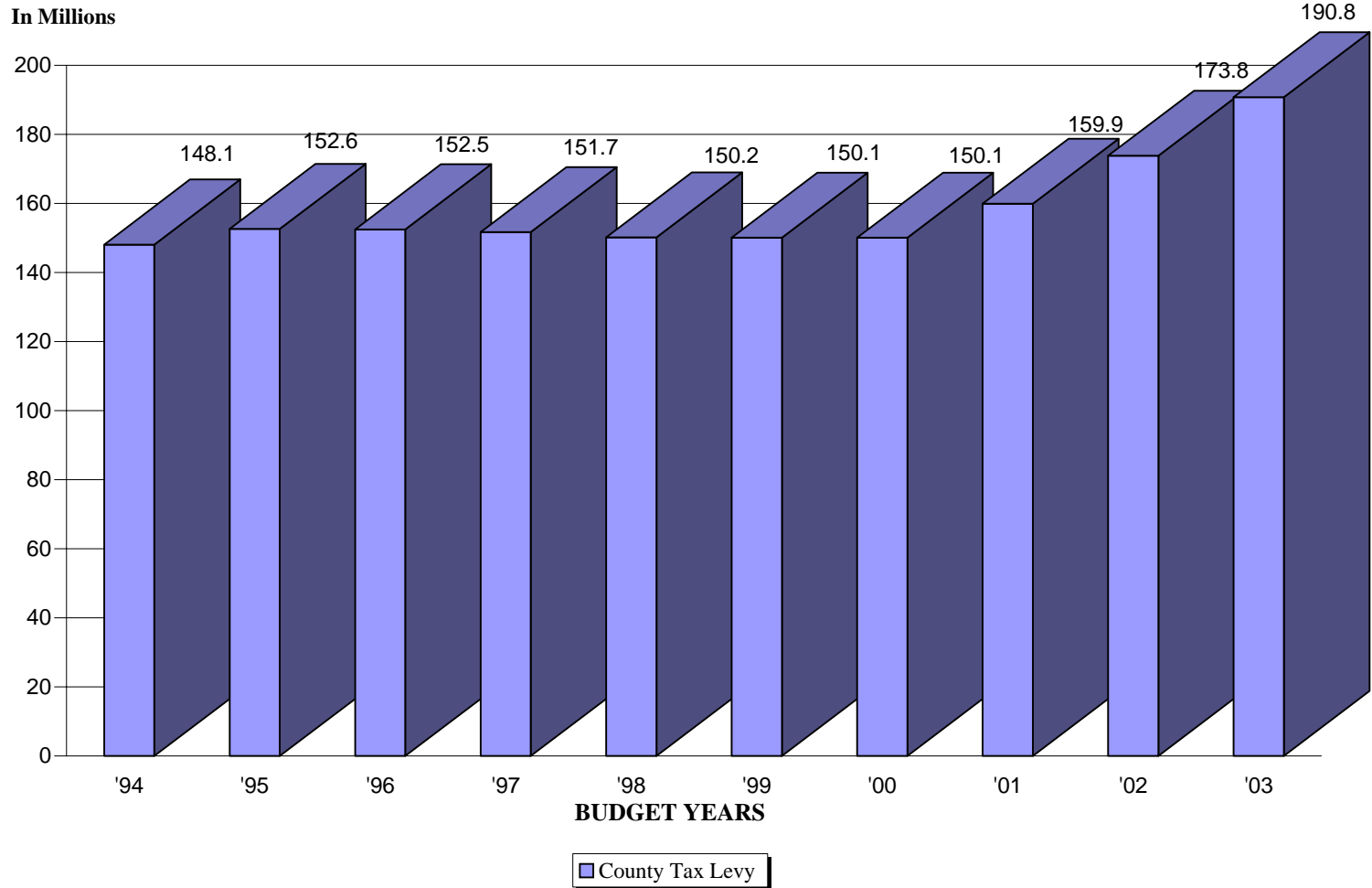
TABLE I

COMPARISON OF TAX LEVY 1994 - 2003

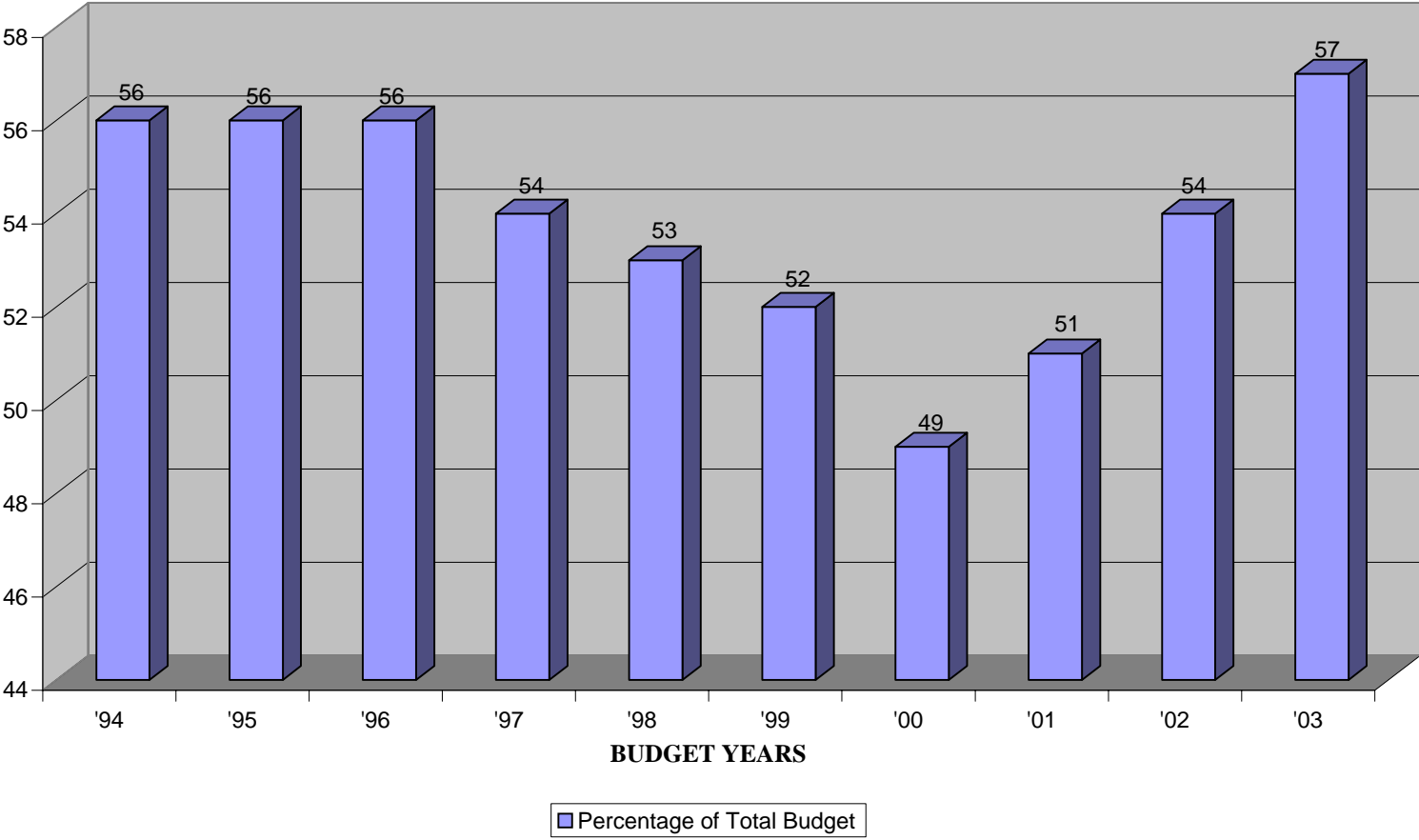
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
County Taxes	\$13,393,135	\$14,297,769	\$14,361,198	\$14,476,822	\$14,669,606	\$14,853,128	\$15,351,144	\$16,432,533	\$18,713,094	\$21,106,486
County Open Space, Recreation, Historic Preservation								\$290,481	\$673,323	\$765,730
School Tax	\$21,811,236	\$22,941,935	\$23,865,599	\$24,759,148	\$25,874,673	\$27,490,934	\$29,491,133	\$31,496,486	\$34,022,298	\$37,247,273
School Debt Service	\$775,887	\$650,447	\$695,877	\$882,682	\$852,774	\$1,121,892	\$1,537,547	\$2,025,220	\$1,803,134	\$2,248,581
Municipal Tax	\$13,948,755	\$13,510,972	\$13,432,492	\$13,539,053	\$13,856,869	\$14,678,509	\$15,115,722	\$15,736,779	\$16,790,412	\$17,915,225
Total Tax Levy	\$49,929,013	\$51,401,121	\$52,355,165	\$53,657,705	\$55,253,922	\$58,144,462	\$61,495,546	\$65,981,498	\$72,002,259	\$79,283,295

TABLE II

COUNTY TAX LEVY 1994 - 2003



Tax Levy as a Percentage of the Total County Budget 1994 - 2003



2002 BUDGET APPROPRIATIONS

Budget Appropriations	% of Total Budget	Union County Property Tax Total % of All Revenue	\$ 173,832,767 54%	Summit's County Taxes % of Tax Revenue	\$ 18,713,094 10.76%
General Government	\$ 53,419,550	16.46%		\$ 28,617,611	\$ 3,080,685
Regulations	\$ 65,382,245	20.15%		\$ 35,026,197	\$ 3,770,569
Roads and Bridges	\$ 17,314,249	5.34%		\$ 9,275,489	\$ 998,506
Health and Welfare	\$ 92,244,423	28.43%		\$ 49,416,647	\$ 5,319,701
Education	\$ 15,621,636	4.81%		\$ 8,368,732	\$ 900,894
Recreational	\$ 9,562,583	2.95%		\$ 5,122,811	\$ 551,471
Unclassified	\$ 10,377,101	3.20%		\$ 5,559,160	\$ 598,443
State and Federal Programs	\$ 25,213,773	7.77%		\$ 13,507,376	\$ 1,454,069
Contingent	\$ 50,000	0.02%		\$ 26,786	\$ 2,883
Capital Improvement Program	\$ 1,200,000	0.37%		\$ 642,857	\$ 69,204
Debt Service	\$ 22,722,885	7.00%		\$ 12,172,972	\$ 1,310,420
Deferred Charges/Statutory Expenses	\$ 11,379,443	3.51%		\$ 6,096,129	\$ 656,248
Total Appropriations	\$ 324,487,888	100%		\$ 173,832,767	\$ 18,713,094
				54%	10.76%
Open Space Tax	\$ 6,254,791				\$ 673,328
Total County Taxes Paid in 2002					\$ 19,386,422

TABLE V

2002 BUDGET REVENUES

	Anticipated	% of Total
Surplus Anticipated-2002	\$ 15,000,000	4.62%
Miscellaneous Revenue		
Local	\$ 39,784,200	
State Aid	\$ 1,304,714	
State Assumption of cost for County Social Services	\$ 27,079,764	
Public and Private Revenues Offset with Appropriations	\$ 24,063,773	
Other Special Items	\$ 43,422,670	
Subtotal of Miscellaneous Revenue	\$ 135,655,121	42%
Total Revenue Including Surplus	\$ 150,655,121	
Amount Raised by Taxation	\$ 173,832,767	54%
Total Revenues	\$ 324,487,888	100%
Amount Raised by Taxation	\$ 173,832,767	
County taxes paid by Summit	\$ 18,713,094	
Summit's % of County Property Tax		10.76%

TABLE VI

COUNTY GRANTS 1994 - 2003

Program/Project Name	Amount	Year	Notes
Access 2K/Access 2001-Library	\$ 105,394	2001	
Fields of Dreams	\$ 100,000	2003	
Downtown Union County-Downtown Revitalization	\$ 500,000	2003	
Pocket Parks 99 (Tatlock Field Improvement)	\$ 93,500	1999	
Pocket Parks 98 Jefferson Avenue. Playground Glenside Avenue Soccer Fields	\$ 120,000	1998	
Heart Grants: Music festivals, arts, cultural heritage festiva	\$ 18,300	1994-2003	
Senior Focus- Improvement Rec. Center	\$ 150,000	2000	
Senior's in Motion (van-subcontracted to SAGE)	\$ 37,000	2002	
Community Development	N/A		Federal Aid
Union County Municipal Alliance Grants	N/A		Federal Aid
Total	\$ 1,124,194		
 <u>Other Items of Value</u>			
Purchase of American Water Property	\$ 7,300,000	2003	Added to Union County Parks

TABLE VII

CALCULATION OF VALUE OF COUNTY SERVICES PROVIDED TO CITY DEPARTMENTS

CITY CLERK'S OFFICE	AMOUNT
Board Of Election:	
Salary for Election Board Workers	\$ 41,600
Postage and Printing of Sample ballots	\$ 10,200
Delivery and Pick up of voting machines	\$ 4,000
Training for boardworkers	\$ 1,000
Assign Board Workers to voting districts	\$ 2,000
Delivery of letter to board workder advising on assignment and training	\$ 200
Board Workers mailing labels for pre-election information	\$ 25
Total	\$ 59,025

FIRE DEPARTMENT	AMOUNT
Emergency Management	\$ 33,660
Hazardous Materials Response	\$ 16,830
Fire Investigation	\$ -
Fire Academy	\$ -
Total	\$ 50,490

TABLE VIII

CALCULATION OF THE VALUE OF PUBLIC SAFETY SERVICES

2001 Uniform Crime Report			
	Crime Index Totals	Violent Crime	Non-violent Crime
Summit	480	14	466
County Total	20,234	2,147	18,087
Summit % of County Crime	2.30%	0.11%	2.57%

Union County Budget					
	Appropriation	Local Revenue	State Federal Rev		
Public Safety:					
Sheriff	\$11,664,062	\$657,900	\$132,100		
Prosecuter	\$13,938,748				
Jails	\$32,150,631	\$1,300,000			
Medical Examiner	\$797,055				
Total	\$58,550,496	\$1,957,900	\$132,100	\$56,460,496	
				x 2.3%	
				\$1,298,591	
			Less Summit P.O.	\$98,971	
			Total	\$1,199,620	

TABLE IX

CALCULATION OF VALUE OF COUNTY SERVICES PROVIDED TO CITY DEPARTMENTS

Department of Community Service										
Expense	County Appropriation	Summit's Share								
		8.82%	↙	<table border="1" style="float: right; border-collapse: collapse;"> <tr> <td>Total Miles of County Road</td> <td style="text-align: right;">170</td> </tr> <tr> <td>County Miles in Summit</td> <td style="text-align: right;">15</td> </tr> <tr> <td>Summit's % of Total</td> <td style="text-align: right;">8.82%</td> </tr> </table>	Total Miles of County Road	170	County Miles in Summit	15	Summit's % of Total	8.82%
Total Miles of County Road	170									
County Miles in Summit	15									
Summit's % of Total	8.82%									
Engineering										
Salaries	\$ 1,004,099									
Other	\$ 79,520									
Total	\$ 1,083,619	\$ 95,613								
Public Works										
Salaries	\$ 984,666									
Other	\$ 35,260									
Total	\$ 1,019,926	\$ 89,993								
Office of the Director										
Salaries	\$ 100,827									
Other	\$ 30,210									
Total	\$ 131,037	11,562								
Total	\$ 2,234,582	\$ 197,169								
<u>Capital Expense</u>										
Culverts/Bridges	<u>2002</u>									
Replacement of Culverts	\$ 177,000									
# of Culverts Countywide	\$ 700									
Each Culvert is Costing	\$ 253									
# of Culverts in Summit	\$ 30									
Cost of Culverts in Summit	\$ 7,586									
Total Operating and Capital Budget	\$ 204,755									

TABLE X

ESTIMATED CALCULATION OF COUNTY SURROGATES OFFICE

Item	Amount
2002 Budget Appropriations	\$ 747,239
Salaries and Wages	\$ 42,795
Other Expenses	\$ 790,034
Non- Tax Revenues	
Miscellaneous Revenues- Local	\$ 355,600
Reimbursement from State and Federal Government	\$ 169,400
Total Non Tax Dollar Revenue	<u>\$ 525,000</u>
County Tax Dollars to Support Surrogate	\$ 265,034
Summit 4% Share	<u>\$ 10,601</u>

TABLE XI

TOTAL VALUE OF COUNTY SERVICES PROVIDED TO THE CITY OF SUMMIT

City Department		County Service	Amount
		Yes/No	
Administration	Treasurer	N	\$ -
	Parking	N	\$ -
	City Clerk	Y	\$ 59,025
Court		Y	\$ 6,000
Community Service	Engineering	Y	\$ 95,613
	Public Works	Y	\$ 89,993
	Office of the Director	Y	\$ 11,562
	Capital-Culverts		\$ 7,586
Fire Department		Y	\$ 50,490
Health Department		N	\$ -
Library		N	\$ -
Police Department		Y	\$ 1,199,620
Recreation		N	\$ -
Youth Services		N	\$ -
Total City			\$ 1,519,889
Other Departments or Agencies		County Service	Amount
Public Schools	County Superintendent	Y	\$ 11,611
	Vocational/Magnet School	Y	\$ 142,000
Other Agencies	Welfare Department		\$ 45,000
	Suragate Office		\$ 10,601
Total Other Departments or Agencies			\$ 209,212
Total City Departments and Other Departments or Agencies			\$ 1,729,101

TABLE XII

COUNTY COMPARISONS UNION - ESSEX - MORRIS

2002 County Comparison			
	Essex	Morris	Union
Land Area - Square Miles	126	469	103
Population	747,355	463,545	498,759
County Budget -Property Tax	\$ 290,234,294	\$ 151,894,494	\$ 173,832,767
County Taxes Per Person	\$ 388	\$ 328	\$ 349
Population per Square Mile	5,919	988	4,829
County Line Items	170,765	156,101	141,096
County Property Tax Per line Item	\$ 1,700	\$ 973	\$ 1,232
County Budget -Total Budget	\$ 568,116,065	\$ 232,019,019	\$ 324,487,880
County Budget Per Person	760	501	651
Population per Square Mile	5,919	988	4,829

2002 Union County Comparison						
	Elizabeth	Linden	Berkely Heights	New Providence	Westfield	Summit
Population	120,568	39,394	13,407	11,907	29,644	21,131
Land Area (Sq. Miles)	12	11	6	4	7	6
Taxable Property-Quantity	17,790	11,706	4,628	3,908	9,750	6,496
Equalized R. E. Values	\$ 4,176,762,012	\$ 3,385,273,020	\$ 2,387,515,553	\$ 1,687,436,279	\$ 4,234,019,948	\$ 4,488,818,566
County Budget Share	\$ 17,075,425	\$ 14,105,290	\$ 9,954,091	\$ 7,038,568	\$ 17,649,098	\$ 18,713,094
County Taxes Per Line Item	\$ 960	\$ 1,205	\$ 2,151	\$ 1,801	\$ 1,810	\$ 2,881
County taxes Per Person	\$ 142	\$ 358	\$ 742	\$ 591	\$ 595	\$ 886
Population per sq. Mile	9,866	3,644	2,142	3,236	4,405	3,493
Municipal Budget	\$ 58,444,588	\$ 26,014,013	\$ 7,930,812	\$ 7,629,741	\$ 13,688,366	\$ 16,790,411
School Budget	\$ 37,893,953	\$ 48,128,302	\$ 24,801,896	\$ 20,119,047	\$ 57,764,727	\$ 34,022,298
Municipal Tax per Property	\$ 3,285	\$ 2,222	\$ 1,714	\$ 1,952	\$ 1,404	\$ 2,585
Municipal Tax per Person	\$ 485	\$ 660	\$ 592	\$ 641	\$ 462	\$ 795
School Tax Per Property	\$ 2,130	\$ 4,111	\$ 5,359	\$ 5,148	\$ 5,925	\$ 5,237
School Tax per Person	\$ 314	\$ 1,222	\$ 1,850	\$ 1,690	\$ 1,949	\$ 1,610
County Tax % of Total Tax	15	16	23	20	20	27
Municipal Tax % of Total Tax	52	29	19	22	15	24
School Tax % of Total Tax	33	55	58	58	65	49

TABLE XIII

COUNTY COMPARISONS UNION - ESSEX - MORRIS

2002 Essex County Comparison			
	Millburn	Maplewood	Newark
Population	19,765	23,868	258,751
Land Area (Sq. Miles)	9	4	24
Taxable Line Items	6,531	7,271	39,020
Equalized R. E. Values	\$ 5,407,248,234	\$ 2,012,773,123	\$ 7,935,743,058
County Budget Share	\$ 33,033,486	\$ 12,366,446	\$ 42,440,934
County Taxes Per Line Item	\$ 5,058	\$ 1,701	\$ 1,088
County taxes Per Person	\$ 1,671	\$ 518	\$ 164
Population per sq. Mile	2,107	6,199	10,719
Municipal Budget	\$ 17,220,421	\$ 16,633,956	\$ 71,962,653
School Budget	\$ 45,673,527	\$ 37,167,363	\$ 71,962,260
Municipal Tax per Property	\$ 2,637	\$ 2,288	\$ 1,844
Municipal Tax per Person	\$ 871	\$ 697	\$ 278
School Tax Per Property	\$ 6,993	\$ 5,112	\$ 1,844
School Tax per Person	\$ 2,311	\$ 1,557	\$ 278
County Tax % of Total Tax	34	19	23
Municipal Tax % of Total Tax	18	25	39
School Tax % of Total Tax	48	56	39
	Note-Consol. School		

TABLE XIII

COUNTY COMPARISONS UNION - ESSEX - MORRIS

2002 Morris County Comparison			
	Chatham Township	Chatham Borough	Madison
Population	10,086	8,460	16,530
Land Area (Sq. Miles)	9	2	4
Taxable Line Items	3,870	2,905	4,517
Equalized R. E. Values	\$ 1,827,958,040	\$ 1,317,711,164	\$ 2,362,941,922
County Budget Share	\$ 4,760,538	\$ 3,431,605	\$ 6,142,191
County Taxes Per Line Item	\$ 1,230	\$ 1,181	\$ 1,360
County taxes Per Person	\$ 472	\$ 406	\$ 372
Population per sq. Mile	1,081	3,510	3,936
Municipal Budget	\$ 5,569,530	\$ 5,470,212	\$ 8,825,602
School Budget	\$ 18,218,179	\$ 13,347,667	\$ 25,108,232
Municipal Tax per Property	\$ 1,439	\$ 1,883	\$ 1,954
Municipal Tax per Person	\$ 552	\$ 647	\$ 534
School Tax Per Property	\$ 4,708	\$ 4,595	\$ 5,559
School Tax per Person	\$ 1,806	\$ 1,578	\$ 1,519
County Tax % of Total Tax	17	15	15
Municipal Tax % of Total Tax	20	25	22
School Tax % of Total Tax	64	60	63
	Note-consol. School	Note-Consol. School	
Items 3-5 from Abstract of Ratables for Morris and Union Counties-Union County& State data			
County Budgets do not include open space tax			

TABLE XIII

UNION COUNTY TAX BILLS

How the average Residential Tax Bill in Union County changed from 2002 to 2003.
(Individual property tax bills may be higher or lower than the average.)

Union County	Average 2002	Average 2003	Increase	% Increase
Berkeley Heights	\$6,874	\$7,253	\$379	5.5%
Clark	\$6,306	\$6,591	\$284	4.5%
Cranford	\$5,876	\$6,262	\$387	6.6%
Elizabeth	\$4,101	\$4,617	\$516	12.6%
Fanwood	\$6,427	\$7,076	\$650	10.1%
Garwood	\$5,244	\$5,854	\$610	11.6%
Hillside	\$5,336	\$5,627	\$292	5.5%
Kenilworth	\$4,263	\$4,525	\$262	6.1%
Linden	\$4,266	\$4,648	\$381	8.9%
Mountainside	\$5,963	\$6,441	\$478	8.0%
New Providence	\$7,308	\$8,014	\$707	9.7%
Plainfield	\$4,653	\$4,986	\$333	7.2%
Rahway	\$4,575	\$4,955	\$380	8.3%
Roselle	\$5,734	\$6,029	\$295	5.1%
Roselle Park	\$5,171	\$5,584	\$413	8.0%
Scotch Plains	\$7,264	\$7,950	\$685	9.4%
Springfield	\$6,117	\$6,795	\$678	11.1%
Summit	\$9,415	\$10,345	\$929	9.9%
Union	\$4,888	\$5,182	\$294	6.0%
Westfield	\$8,675	\$9,291	\$616	7.1%
Winfield	\$1,893	\$2,088	\$195	10.3%
Total Union County	\$5,717	\$6,175	\$458	8.0%

Source: *The Star Ledger*, January 21, 2004

TABLE XIV