ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2008
(UNAUDITED)

POPULATION LAST CENSUS: 64,285
NET VALUATION TAXABLE 2008: 5,408,910,781

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2009
MUNICIPALITIES - FEBRUARY 10, 2009

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

County of Salem

SEE BACK COVER FOR INDEX AND INSTRUCTIONS
DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature:

Title: Registered Municipal Accountant

(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared) or~~ (which I have not prepared) ~~[eliminate one]~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Douglas C. Wright, am the Acting Chief Financial Officer, License # N/A of the County of Salem and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2008, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2008.

Signature:

Title: Acting Chief Financial Officer

Address: 94 Market Street, Salem, NJ 08079

Phone number: (856) 935-7510

Fax number: (856) 935-9036

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the County of Salem as of December 31, 2008 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters) or~~ (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2008 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

N/A

(Registered Municipal Accountant)

BOWMAN & COMPANY LLP
(Firm Name)

6 NORTH BROAD STREET, SUITE 201
(Address)

WOODBURY, NJ 08096-4635
(Address)

(856) 853-0440
(Phone Number)

(856) 845-4128
(Fax Number)

Certified by me

This 26th day of January 2009

UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2008 as required under N.J.A.C. 5:23-4.17.

Printed Name: N/A

Signature: _____

Certificate # : _____

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

One of the following Certifications must be signed by the Chief Financial Officer if your Municipality is eligible for local examination

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in **excess of 3.5%;**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%;**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year

9 The current year budget does not contain a "CAP' waiver per N.J.S.A. 40A:4-45.3ee

10 The municipality will not apply for the Extraordinary Aid for 2009.

The undersigned certifies that this municipality has complied in full in meeting **ALL** of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C.. 5:30-7.5.

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) # 10 _____ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-6001147
Fed. I.D. #

County of Salem
Municipality

County of Salem
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2008

	(1)	(2)	(3)
	Federal Programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
Total	$3,582,091.33	$15,109,500.73	

Type of Audit required by OMB A-133 and OMB 04-04:

Yes Single Audit

No Program Specific Audit

Yes Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to $500,000 begining with the fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from the state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than the state government.

Signature Of Chief Financial Officer

1/26/09
Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the County of Salem, County of Salem during the year 2008 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities

Name: _____

Title: Registered Municipal Accountant

(This must be signed by the Chief Financial Officer, Comptroller, Auditor, or Registered Municipal Accountant)

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2008

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2009 and filed with the County Board of Taxation on January 10, 2009 in accordance with the requirement of N.J.S.A 54:4-35, was in the amount of $. N/A

_____
SIGNATURE OF TAX ASSESSOR

County of Salem
MUNICIPALITY

Salem
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2008

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
Cash	22,898,595.28	
Investments		
Due from State of New Jersey - Senior Citizens & Veteran Deductions		
Receivables with Full Reserves:		
Delinquent Taxes		
Tax Title Liens		
Property Acquired by Tax Title Lien Liquidation		
Contract Sales Receivable		
Mortgage Sales Receivable		
Taxes Receivable (Added and Omitted)	279,523.73	
Due from General Capital Fund	3,575.00	
Subtotal	283,098.73	
Deferred Charges (See Sheets 28; 29 & 30)		
Deferred School Taxes		

(Do not crowd - add additional sheets)

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2008

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
Cash Liabilities:		
Appropriation Reserves		6,529,658.20
Due to State of New Jersey - Senior Citizens & Veteran Deductions		
Local District School Tax Payable		
Municipal Open Space Tax		
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		
Special District Taxes Payable		
State Library Aid (See Sheet 16)		
Due to Federal and State Grant Fund		749,118.90
Encumbrances Payable		2,022,217.30
Due to State of New Jersey - SCSSSD - Daretown		71,007.87
Reserve for JACC/CAP		113,930.00
Reserve for Payment of Interest on Debt (Accrued Interest)		439.06
Subtotal Cash Liabilities		9,486,371.33
Reserve for Receivables		283,098.73
School Taxes Deferred (See Sheets 13 & 14)		
Fund Balance		13,412,223.95
TOTAL	23,181,694.01	23,181,694.01

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 *

AS AT DECEMBER 31, 2008

Title of Account	Debit	Credit
Cash - Public Assistance #1		
Cash - Public Assistance #2		
TOTAL		

Do not crowd - add additional sheets

* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2008

Title of Account	Debit	Credit
Cash		
Federal and State Grants Receivable	17,652,157.62	
Due from Current Fund	749,118.90	
Appropriated Reserves for Federal and State Grants		13,038,664.83
Unappropriated Reserves for Federal and State Grants		125,370.67
Cash Liabilities		
Encumbrances Payable		5,237,241.02
Subtotal Cash Liabilities		5,237,241.02
TOTAL	18,401,276.52	18,401,276.52

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2008

Title of Account	Debit	Credit
TRUST - OTHER		
Cash	9,574,944.93	
Deferred Charges		
Mortgages Receivable	298,486.08	
Encumbrances Payable		360,380.12
Reserve for:		
911		262.45
Accumulated Absences		1,554,343.00
Audio Visual Commission		65,361.55
B.F. Goodrich		15,608.51
Commodities Resale Program		11,984.07
County Clerk		377,283.11
Engineering Escrow		17,325.50
Environmental Enforcement		438,542.83
Hospitalization		207,003.67
Housing Revitalization		76,844.72
Motor Vehicle Fines		920,306.78
Net Payroll		2,688.21
Open Space/Farmland Preservation		2,262,253.70
Parvin Bequest		8,401.29
Payroll Agency		216,528.87
Performance Bond - J Dare Development		13,090.00
Performance Bond - Woods Laurel Hills		3,375.00
Personal Attendant Services (PASP)		17,781.80
AMA		32,431.55
ALETA		3,617.62
CLETA		160,351.75
FLETA		85,257.66
MEA		39,015.30
SATA		302,861.92
Revolving Loan		607,278.95
Road Opening Deposits		39,797.44
SCAPG - Nutrition Program		3,456.00
SCAPG - Parvin		8,588.86
Self Insurance		1,085,371.86
Sheriff's Trust		21,965.52
Surrogate Fees		21,496.98
Tax Appeals Filing Fees		7,642.48
Unemployment Claims		576,677.39
Weights and Measures		51,063.89
Workers' Compensation		257,190.66

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2008

Title of Account	Debit	Credit
TRUST - OTHER		
Total	9,873,431.01	9,873,431.01

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2008

Title of Account	Debit	Credit
TRUST - DOG LICENSE		
Cash		
Deferred Charges		
Total		

Do not crowd - add additional sheets

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2008

Title of Account	Debit	Credit
TRUST ASSESSMENT		
Cash		
Deferred Charges		
Assessment Serial Bonds		
Fund Balance		
Total		

Do not crowd - add additional sheets

Municipal Public Defender Certification

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2007 : ..... (1) $

(2) $ 25.00%

Municipal Public Defender Trust Cash Balance December 31, 2008 : ..... (3) $

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be fowarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)

Amount in excess of the amount expended : 3 - (1 + 2) = ... $ N/A

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer : Douglas C. Wright

Signature:

Certificate #: N/A

Date: 1/26/09

Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2007 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2008
1.	911	$ 262.45	$	$	$ 262.45
2.	Accumualted Absences Trust	1,583,696.17	47,315.62	76,668.79	1,554,343.00
3.	Audio Visual Commission	99,392.16	7,763.27	41,793.88	65,361.55
4.	B.F. Goodrich	15,147.73	460.78		15,608.51
5.	Commodities Resale Program	38,649.37	181,592.54	208,257.84	11,984.07
6.	County Auction		43,696.30	43,696.30	
7.	County Clerk	314,286.90	114,476.88	51,480.67	377,283.11
8.	Custodian Interest		63,860.21	63,860.21	
9.	Document Preservation Fees		295,615.00	295,615.00	
10.	Engineering Escrow	12,175.25	14,115.00	8,964.75	17,325.50
11.	Environmental Enforcement	391,965.42	76,288.06	29,710.65	438,542.83
12.	Hospitalization	1,144,880.51	58,742.67	996,619.51	207,003.67
13.	Housing Revitalization	49,744.17	27,100.55		76,844.72
14.	Motor Vehicle Fines	840,917.96	688,392.82	609,004.00	920,306.78
15.	Net Payroll Account		16,291,582.33	16,288,894.12	2,688.21
16.	Open Space/Farmland Preserve	982,444.67	1,892,901.41	613,092.38	2,262,253.70
17.	Parvin Bequest	18,606.74	11,511.90	21,717.35	8,401.29
18.	Payroll Agency	208,421.52	15,342,224.62	15,334,117.27	216,528.87
19.	Performance Bond - J Dare	13,090.00			13,090.00
20.	Perf. Bond - Woods Laurel Hills	3,375.00			3,375.00
21.	Personal Attendant Services	19,291.23	4,483.52	5,992.95	17,781.80
22.	AMA	40,045.50	27,753.05	35,367.00	32,431.55
23.	ALETA	3,250.16	367.46		3,617.62
24.	CLETA	170,390.02	129,890.30	139,928.57	160,351.75
25.	FLETA	82,722.40	6,413.55	3,878.29	85,257.66
26.	MEA	66,331.68	6,005.02	33,321.40	39,015.30
27.	SATA	289,632.51	105,409.95	92,180.54	302,861.92
28.	Realty Transfer Fees		1,047,656.30	1,047,656.30	
29.	Revolving Loan	357,278.95	1,073,163.03	823,163.03	607,278.95
30.	Road Opening Deposits	29,295.44	10,502.00		39,797.44
31.	SCAPG - Nutrition Program	227.00	3,509.00	280.00	3,456.00
32.	SCAPG - Parvin	10,430.77	3,268.80	5,110.71	8,588.86
33.	Self Insurance	1,391,610.38	35,587.65	341,826.17	1,085,371.86
34.	Small Cities	13,078.28		13,078.28	
35.	Sheriff's Trust	16,753.89	5,211.63		21,965.52
36.	Surrogate Fees	17,277.89	5,352.33	1,133.24	21,496.98
37.	Tax Appeals Filing Fees	8,097.10	6,541.65	6,996.27	7,642.48
38.	Unemployment Claims	655,979.99	19,207.99	98,510.59	576,677.39
39.	Weights and Measures	51,972.30	15,471.97	16,380.38	51,063.89
40.	Workers' Compensation	704,091.39	40,937.42	487,838.15	257,190.66
	Totals:	$ 9,644,812.90	$ 37,704,372.58	$ 37,836,134.59	$ 9,513,050.89

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2007	RECEIPTS					Disbursements	Balance Dec. 31, 2008
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
*Less Assets"Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX

* Show as Red Figure

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2007	RECEIPTS					Disbursements	Balance December 31, 2008
		Assessments and Liens	Current Budget					
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
* Less: Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total								

* Show as Red Figure

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2008

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	7,804,000.00	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	7,804,000.00
Cash	10,076,553.65	
Investments		
Deferred Charges		
Funded	28,869,000.00	
Unfunded	12,704,000.00	
Bond Funds Held by Trustee	2,095,288.47	
Deposit on Bonds Payable (Bond Proceeds Due)	120,000.00	
Loans Receivable:		
Dam Restoration Loan	1,300,000.00	
Due from Pollution Control Financing Authority	464,825.36	
Loan Payable		1,300,000.00
Contracts Payable		1,370,740.68
Due to Current Fund		3,575.00
General Capital Bonds		27,569,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		4,900,000.00
Assessment Notes		
Improvement Authorizations - Funded		10,547,373.79
Improvement Authorizations - Unfunded		9,805,432.10
Capital Improvement Fund		15,164.75
Down Payments on Improvements		
Capital Surplus		118,381.16
Total	63,433,667.48	63,433,667.48

Do not crowd - add additional sheets

CASH RECONCILIATION DECEMBER 31, 2008

	CASH		LESS CHECKS	CASH BOOK
	* ON HAND	ON DEPOSIT	OUTSTANDING	BALANCE
Current	23,089,486.60		190,891.32	22,898,595.28
Trust - Assessment				
Trust - Dog License				
Trust - Other	9,617,278.96	0.30	42,334.33	9,574,944.93
Capital -General	10,079,649.47		3,095.82	10,076,553.65
Water - Operating				
Water - Capital				
Sewer Utility - Oper.				
Utility Assessment - Trust				
Sewer Utility Assess. - Trust				
Sewer Utility - Capital				
Federal and State Grants				
Public Assistance #1 **				
Public Assistance #2 **				
Garbage District				
Total	42,786,415.03	0.30	236,321.47	42,550,093.86

* Include Deposits in Transit

** Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

REQUIRED CERTIFICATION

I hereby certify that all the amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with applicable bank statements, certificates, agreements or passbooks at December 31, 2008.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2008.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a)

Signature: Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2008 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund	23,089,486.60
Accumulated Absences	1,554,343.00
Payroll Agency	237,529.61
ALETA	3,617.62
AMA	35,762.55
B.F. Goodrich	15,608.51
CLETA	160,351.75
County Clerk Trust	377,283.11
Open Space/Farmland Preservation	2,262,253.70
Custodian Trust	2,129,798.51
FLETA	85,257.66
Hospitalization	207,003.67
Housing Revitalization	76,844.72
MEA	39,015.30
Parvin Bequest	23,951.95
PASP	17,781.80
Net Payroll	22,990.33
Rural Business	40,800.00
SATA	303,672.23
Self Insurance	1,085,371.86
Sheriff Trust	21,965.52
Surrogate Trust	21,496.98
Tax Appeal	9,590.44
Unemployment Compensation	576,677.39
Weights and Measures	51,063.89
Workers' Compensation	257,246.86
General Capital Fund	10,079,649.47
	42,786,415.03

NOTE: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2008	2008 Budget Revenue Realized	Received	Accrued	Cancelled	Balance Dec. 31, 2008
See totals on attached statement	19,416,134.03	8,655,032.95	10,387,536.36		-31,473.00	17,652,157.62
TOTALS:	19,416,134.03	8,655,032.95	10,387,536.36		-31,473.00	17,652,157.62

COUNTY OF SALEM
CURRENT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	Anticipated as Revenue in 2008 Budget	Anticipated as Revenue in 2008 By 40A:4-87	Received	Adjustments/ Canceled	Balance Dec. 31, 2008
Federal Grants:						
Salem County Area Plan Grant	$ 370,609.70	$ 870,848.00		$ 638,237.00		$ 603,220.70
Public Health Preparedness and Response to Bioterrorism	1,434,087.55		522,000.00	728,269.00		1,227,818.55
Job Training Partnership Act	147,925.91					147,925.91
Welfare to Work	43,531.24					43,531.24
Multijurisdictional Narcotics Task Force Grant	174,680.00			87,340.00		87,340.00
Multijurisdictional Gang, Gun and Narcotics Task Force Program			119,420.00			119,420.00
Victims of Crime Act - Victim Assistance Grant Program	16,653.00	163,833.00	65,996.00	162,436.00		84,046.00
State of New Jersey - Department of Military and Veterans Affairs - Veterans Transportation Program	8,668.00		13,000.00	14,083.00		7,585.00
South Jersey Transportation Authority and the South Jersey Transportation Planning/Organization						
Salem - Hancock's Bridge Road Scoping Project	23,000.00					23,000.00
US Department of Agriculture - Rural Development	7,100.00					7,100.00
USDA Rural Development - Rural Business Enterprises Grant	99,000.00					99,000.00
Cancer Detection	338,807.00					338,807.00
WIA Youth	126,173.00		139,290.00	127,625.77	15,651.00	122,186.23
WIA Adult	193,353.92		142,858.00	141,870.20	10,160.00	184,181.72
WIA Dislocated Worker Program	139,508.19		114,736.00	130,980.83	5,662.00	117,601.36
WIA - TANF	22,150.00					22,150.00
Workforce Investment Act - Cumberland/Salem			8,273.00	3,447.00		4,826.00
SJTPO - Guiderail Replacement Project	162,757.40					162,757.40
Resurfacing of Auburn Road - Pilesgrove Twp.	7,507.86					7,507.86
Small Cities Block Grant	88,955.00					88,955.00
Small Cities Block Grant - Salem Courthouse Renovation Grant	400,000.00					400,000.00
State Homeland Security Grant Program	493,630.10		459,095.00	291,045.40		661,679.70
State Homeland Security Grant Program Code Orange Funds	27,325.00			26,550.00		775.00
Stormwater Regulation	-		10,000.00	10,000.00		-
Kings Highway, County Road #620, Phase IV-B in Mannington Twp.	282,450.00			190,477.68		91,972.32
Salem Hancock's Bridge Road, County Road #658	152,235.47					152,235.47
New Jersey DOT - Repairing of the Oldmans Creek Trestle	188,295.00					188,295.00
New Jersey DOT - Pennsville-Auburn Road Resurfacing, County Road #551	456,800.00			150,000.00		306,800.00
New Jersey DOT - Pennsville-Auburn Road, County Road #551, Phase II	780,000.00					780,000.00
New Jersey DOT - Pecks Corner-Cohansey Rd. Resurfacing, County Rd.#540	509,000.00			150,000.00		359,000.00
SJTPO - Salem County Roadway Striping Program	542,150.00					542,150.00
SJTPO - Salem County Safety Projects in Pennsville Township and Upper Pittsgrove Township	136,918.00					136,918.00
Sobriety Checkpoint and Saturation Patrol Project Grant	4,385.66					4,385.66
Subregional Transportation Planning Program	28,109.91	5,269.46	53,930.54	5,269.46		82,040.45
Total Federal Grants	7,406,766.91	1,039,950.46	1,648,600.54	2,857,633.34	31,473.00	7,205,211.57
State Grants:						
State Aid - Alcoholic Treatment Program						
#00-517-ADA-00	11,142.00					11,142.00
#01-550-ADA-00	25,051.00					25,051.00

(Continued)

COUNTY OF SALEM
CURRENT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	Anticipated as Revenue in 2008 Budget	Anticipated as Revenue in 2008 By 40A:4-87	Received	Adjustments/ Canceled	Balance Dec. 31, 2008
State Grants (Cont'd):						
State Aid - Alcoholic Treatment Program (Cont'd)						
#02-539-ADA-00	$ 13,046.00					$ 13,046.00
#03-539-ADA-00	16,561.00					16,561.00
#04-580-ADA-00	575.00					575.00
#05-580-ADA-00	8,522.00					8,522.00
#06-539-ADA-00	5,511.00					5,511.00
#07-539-ADA-00	73,932.00			63,852.00		10,080.00
#08-539-ADA-00		$ 252,540.00		212,248.00		40,292.00
New Jersey Department of Health						
#96-259-SCH	9,734.00					9,734.00
#97-136-SCH	453.00					453.00
#98-170-SCH	488.44					488.44
New Jersey Department of Health - Right to Know Project	4,848.50	8,786.00		8,786.00		4,848.50
New Jersey Department of Transportation						
1983 Bridge Bond Act - Chestnut Street Bridge #704	12,367.48					12,367.48
Reconstruction of Pennsville - Auburn Road						
Phase I	20,966.11					20,966.11
Phase II	105,295.59					105,295.59
School Based Youth Services Program	4,605.77					4,605.77
New Jersey Department of Transportation - Fiscal Year 1988 - Federal Aid Urban System - Substitution Program - Reconstruction of Quinton - Elmer Road	1,118.42					1,118.42
New Jersey Department of Transportation						
Reconstruction of Quinton - Alloway Road	3,668.34					3,668.34
New Jersey Department of Transportation - Road Program	131,667.70					131,667.70
County Environmental Health Act (CEHA)	191,570.92	191,021.00		224,217.38		158,374.54
N.J. Department of Transportation - Reconstruction of the Alloway Shirley Road (Quinton-Elmer Road)	73,963.67					73,963.67
N.J. Department of Transportation - Capital Transportation Program Fiscal Year 1994-1997	149,909.19			141,879.52		8,029.67
Senior Citizen and Disabled Residents Transportation Assistance Act	612,366.22	627,776.00		564,741.90		675,400.32
FTA Small Urban & Rural Area Public Transportation	145,422.00					145,422.00
Alliance to Prevent Alcoholism & Drug Abuse	114,355.94	137,783.00		101,274.28		150,864.66
N.J. Transportation Trust Fund Authority Act Reconstruction of Quinton - Elmer Road Section III	50,000.00					50,000.00
N.J. Department of Transportation Salem County Airport Feasibility Study	38,218.50					38,218.50
South Jersey Transportation Authority/South Jersey Transportation Planning Organization (Kelly's Saw Mill)	45,362.94					45,362.94
SJTPO - Reconstruction of Kelly's Saw Mill Bridge	131,581.28			28,340.48		103,240.80
Recreational Opportunities for Individuals with Disabilities	4,723.98			2,223.00		2,500.98
1996 Recreation Opportunities for Individuals with Disabilities GA#96-0173-00 (Reserve for 1997)	875.00					875.00

(Continued)

COUNTY OF SALEM
CURRENT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	Anticipated as Revenue in 2008 Budget	Anticipated as Revenue in 2008 By 40A:4-87	Received	Adjustments/ Canceled	Balance Dec. 31, 2008
State Grants (Cont'd):						
N.J. Department of Health and Senior Services						
Early Intervention Program 00-265-EIP-00	$ 36,554.00					$ 36,554.00
Early Intervention Program 02-253-EIP-00	24,270.00					24,270.00
Early Intervention Program 03-161-EIP-00	17,900.00					17,900.00
Early Intervention Program 04-161-EIP-00	7,433.00					7,433.00
Early Intervention Program 05-161-EIP-00	20,709.00					20,709.00
Early Intervention Program 06-161-EIP-00	30.00					30.00
EIP COLA Funds	9,983.00					9,983.00
Early Intervention Program and Case Management	126,500.00			109,115.00		17,385.00
Early Intervention Program			$ 70,800.00			70,800.00
Case Management			38,000.00			38,000.00
EIP Additional	1,500.00					1,500.00
DMHD - Mental Health Board-Mental Health Disaster & Crisis Counsel	2,071.69					2,071.69
New Jersey Department of Human Services - Family Court	99,378.00	100,869.00		169,178.50		31,068.50
Juvenile Justice Commission	120,652.87	202,406.00		194,423.48		128,635.39
Juvenile Assistance Grant Program - Megan's Law	-	3,936.00		1,650.00		2,286.00
Justice Assistance Grant (JAG)	87,340.00					87,340.00
Community Justice Grant	-	75,000.00		45,768.63		29,231.37
Community Policing Grant		1,000.00		1,000.00		-
Community Traffic Safety Program		19,864.00		6,753.62		13,110.38
Inter-Agency J-J:9-6-06 (FAST)		74,625.00		55,434.00		19,191.00
State of New Jersey, Division of Alcoholism, Drug Abuse and Addiction Services	10,718.00					10,718.00
Partnerships for the Delaware Estuary, Inc.	1,050.00					1,050.00
JAIBG Funds Youth Services	10,731.50	9,421.00		16,732.00		3,420.50
Division of Highway Traffic Safety - Vehicular Homicide/Serious Injury Unit	142,889.13					142,889.13
Division of Highway Traffic Safety - Salem Comprehensive Child Passenger Safety Program	29,163.40			5,209.63		23,953.77
County Mental Health Planning Development & Admin	1,585.09					1,585.09
Prosecutors Insurance Fraud Reimbursement Program	72,244.85	163,598.00		79,077.72		156,765.13
Local Arts Program	17,987.00	61,068.00		59,432.00		19,623.00
Local Arts Initiative	220.00	38,500.00		28,875.00		9,845.00
1994 and 1995 County Aid CTP-Reconstruction of Aldine-Shirley Rd., County Road #611, Phase 4	696,000.00			446,000.00		250,000.00
Tobacco Control, Prevention, Treatment Education Services	30,895.00					30,895.00
Watershed Project	46,460.00					46,460.00
LINCS Preparedness	226.74					226.74
Body Armor Fund (Sheriff)	-	16,059.40	15,759.74	16,059.40		15,759.74
Body Armor Fund (Prosecutor)	-	1,805.68	1,853.13	1,805.68		1,853.13
Sobriety Checkpoint and DWI Education	19,120.00					19,120.00
COPS in Shops	5,343.56		6,000.00	4,194.44		7,149.12
Medical Reserve Support	10,000.00		5,000.00	15,000.00		-
Project Lifesaver	65,720.00			16,430.00		49,290.00
NJ Transportation Trust Fund Authority - 2008 County Aid Improvement Program	-		1,818,000.00	1,818,000.00		-
02 Local History	4,000.00					4,000.00
Emergency Housing Repair Fund	4,995.00					4,995.00
Oldmans Township Economic Development Project	548,550.61					548,550.61
NJ State Police 911 Coordinator	2,272.73	25,000.00		25,000.00		2,272.73
SART/SANE	87,516.53					87,516.53
Cancer Education/Early Detection	211,514.00		116,300.00	104,029.00		223,785.00

(Continued)

COUNTY OF SALEM
CURRENT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	Anticipated as Revenue in 2008 Budget	Anticipated as Revenue in 2008 By 40A:4-87	Received	Adjustments/ Canceled	Balance Dec. 31, 2008
State Grants (Cont'd):						
Health and Senior Services - Cancer Detection (COLA)	$ 7.00					$ 7.00
FY 2000 TANF	6,469.65					6,469.65
FY 2001 TANF	38,634.75					38,634.75
FY 2003 TANF	2,011.12					2,011.12
Work First New Jersey TANF	90,500.63			-		90,500.63
Workforce Development Partnership Program - TANF - Smart Steps	-	$ 3,210.00		3,210.00		-
TANF - Work Verification	-		$ 22,425.00	15,817.00		6,608.00
Work First New Jersey - TANF Work Activities	295,644.68		390,195.00	379,986.72		305,855.96
TANF - Case Management	51,673.00		88,051.00	88,111.00		51,613.00
Work First New Jersey Smart Steps	6.00					6.00
FY 2000 General Assistance	3,971.51					3,971.51
FY 2001 General Assistance	2,719.99					2,719.99
FY 2003 General Assistance	302.20					302.20
Program Year 2003 General Assistance	1,517.88					1,517.88
General Assistance/Food Stamps Work Activities			15,085.00			15,085.00
Work First New Jersey GA/FS	2,778.22		71,124.00	40,077.77		33,824.45
Work First New Jersey GA/FS - Work Activities	68,863.59			55,220.27		13,643.32
Work First New Jersey GA/FS - Case Management	32,948.00		52,057.00	52,181.00		32,824.00
FY 2000 ABAWD & Food Stamp	3,963.21					3,963.21
FY 2001 ABAWD & Food Stamp	4,414.65					4,414.65
Program Year 2003 ABAWD & Food Stamp	1,360.46					1,360.46
Work First New Jersey CAVP & EEI	70,827.24		11,977.00	1,521.30		81,282.94
02 One Stop Literary Lab	629.06					629.06
Dept. of Law and Public Safety, Div. of State Police - Emergency Services - RERP	257,573.07	122,660.00	121,150.00	165,761.78		335,621.29
E - Public Health 1/01-6/01 - LINCS IT Development	398.00					398.00
LINCS IT Development	1,083.00					1,083.00
Diversity Partner Coalition OP-03-45-0203	13,594.83					13,594.83
Resurfacing of Churchtown Rd. - Pennsville Twp.	118,769.00			118,769.00		-
Dept. of Law and Public Safety, Div. of State Police - Emergency Services - (2)Decontamination Trailers	10.00					10.00
TASE - Tobacco Age-of-Sale Enforcement Program	31,560.00		10,500.00	6,480.00		35,580.00
State Homeland Security Grant Program - Explosive Detecting Canine Initiative	(1.00)					- (1.00)
Resurfacing South Broad Street - Penns Grove Boro	246,952.00			137,379.00		109,573.00
Resurfacing of Fort Mott Road - Pennsville Twp.	176,574.96					176,574.96
SJTPO - Almond Road Scoping Study	155,121.94			155,121.94		-
County Aid Balance FY87 & FY91	113,690.24			113,690.24		-
Salem County Railroad Realignment & Reconstruction	100,650.00					100,650.00
County Jail Statewide Photo Capture System	22,036.51			22,036.51		-
Workforce Development Partnership Program	21,325.06			6,297.00		15,028.06
PASP - Personal Attendant Services	17,377.14	76,808.00	76,808.00	153,616.00		17,377.14
Old Court House Project - SJEDD	198,000.00			198,000.00		-

(Continued)

COUNTY OF SALEM
CURRENT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	Anticipated as Revenue in 2008 Budget	Anticipated as Revenue in 2008 By 40A:4-87	Received	Adjustments/ Canceled	Balance Dec. 31, 2008
State Grants (Cont'd):						
Safe Roadways Project Grant	$ 4,399.31	72,200.00		$ 70,660.55		$ 5,938.76
Public Archives & Records Infrastructure Support (PARIS) Grant	1,350,547.00		$ 91,300.00	636,131.89		805,715.11
Railroad Improvement Project	2,089,409.97					2,089,409.97
Salem County Railroad Improvements Phase 2	1,701,875.00					1,701,875.00
Comprehensive Cancer Control Plan	86,486.00		65,000.00	58,616.00		92,870.00
Title V Delinquency Prevention	20,836.00			20,836.00		-
CHLP Grant Seminar	3,026.56					3,026.56
NJ Sex Offender Internet Registry	-	4,650.00		250.00		4,400.00
NJ Build	380.00					380.00
Historical Commission Grant	18,000.00		14,940.00	29,952.00		2,988.00
Farmland Preservation Program	-	311,383.86		311,383.86		-
Sharing Available Resources Efficiently (SHARE) Grant			54,740.00			54,740.00
Emergency Management Performance Grant (EMPG)			15,000.00			15,000.00
Election Assistance to Individuals with Disabilities			39,500.34	13,871.73		25,628.61
Project Vision Grant		43,750.00				43,750.00
Prosecutor - Police AED Grant		45,136.00		45,136.00		-
K-9 Unit Program		63,057.80		63,057.80		-
Senior Farmers' Market Nutrition Program			1,000.00			1,000.00
Special Child and Adult Health Services	3.00					3.00
Total State Grants	12,010,367.12	2,753,913.74	3,212,568.21	7,529,903.02	-	10,446,946.05
Total	$ 19,416,134.03	$ 3,793,864.20	$ 4,861,168.75	$ 10,387,536.36	$ 31,473.00	$ 17,852,157.62

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2008	Transferred from 2008 Budget Appropriations		Prior Year Encumbrances	Expended	Cancelled	Balance Dec. 31, 2008
		Budget	Appropriation By 40A:4-87				
See totals on attached statement	14,614,834.78	4,082,082.20	5,067,208.75	7,997,604.16	18,691,592.06	-31,473.00	13,038,664.83
TOTALS:	14,614,834.78	4,082,082.20	5,067,208.75	7,997,604.16	18,691,592.06	-31,473.00	13,038,664.83

COUNTY OF SALEM
CURRENT FUND
Statement of Reserves for Federal and State Grant Funds–Appropriated
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	2008 Appropriations Budget	2008 Appropriations By 40A:4-87	Prior Year Encumbrances Reclassified	Paid or Charged	Adjustments/ Canceled	Balance Dec. 31, 2008
Federal Grants:							
Salem County Area Plan Grant	$ 196,883.94	$ 870,848.00		$ 117,159.24	$ 1,000,333.92		$ 184,557.26
Public Health Preparedness and Response for Bioterrorism	1,104,803.55		$ 522,000.00	45,353.37	604,841.43		1,067,315.49
Job Training Partnership Act	276,956.60				-		276,956.60
Welfare to Work	101,845.19				-		101,845.19
Multijurisdictional Narcotics Task Force							
Grant #DE 2-18-05	137,721.77			87,340.00	87,340.00		137,721.77
Grant #DE 2-18-06	3,867.59			87,340.00	87,340.00		3,867.59
Multijurisdictional Gang, Gun and Narcotics Task Force Program			238,840.00		16,113.00		222,727.00
Division of Criminal Justice - Victim/Witness							
Victims of Crime Act #V-17-01	63,905.02				-		63,905.02
Victims of Crime Act #V-23-01	128,621.95				-		128,621.95
Victims of Crime Act #V-17-03	78,030.59				-		78,030.59
Victims of Crime Act	112,570.20				-		112,570.20
Victims of Crime Act - Victim Assistance Grant Program	92,150.63	204,791.00	82,498.00		50,550.63		328,889.00
State of New Jersey - Department of Military and Veterans Transportation Program	8,768.00		13,000.00		14,083.00		7,685.00
Salem - Hancock's Bridge Road Scoping Project	58,157.90				-		58,157.90
Cancer Detection	284,769.84				-		284,769.84
WIA Youth	158,954.18		139,290.00		139,631.95	$ 15,651.00	142,961.23
WIA Adult	187,386.69		142,858.00		129,853.61	10,160.00	190,231.08
WIA Dislocated Worker	149,949.24		114,736.00		130,980.83	5,662.00	128,042.41
WIA - TANF	13,427.00				-		13,427.00
Workforce Investment Act - Cumberland/Salem			8,273.00		3,447.00		4,826.00
USDA Rural Development - Railroad Improvements	5,609.08			24,177.92	24,177.92		5,609.08
USDA Rural Development - Rural Business Enterprises Grant	99,000.00				-		99,000.00
NJDCA - Guiderail Replacement Project	162,757.40				-		162,757.40
Subregional Transportation Planning Program	23,650.00	5,269.46	68,730.54		-		97,650.00
SJTPO - Salem County Roadway Striping Program	542,150.00				290,484.43		251,665.57
SJTPO - Pennsville-Auburn Road, County Road #551, Phase II	780,000.00				493,326.15		286,673.85
SJTPO - Salem County Safety Projects in Pennsville Township and Upper Pittsgrove Township	136,918.00				101,456.60		35,461.40
Small Cities Block Grant	106,751.76				-		106,751.76
Small Cities Block Grant - Salem Court House Renovation	400,000.00				-		400,000.00
Resurfacing of Auburn Rd-Pilesgrove Township	-			7,507.86	-		7,507.86
State Homeland Security Grant Program	181,212.42		469,095.00	287,324.36	316,886.98		610,744.80
State Homeland Security Grant Program - Code Orange Funds	775.00			26,550.00	26,550.00		775.00
Stormwater Regulation	743.03		10,000.00		609.40		10,133.63
Kings Highway, County Road #620, Phase IV-B, Mannington Twp.	86,350.44			12,421.43	6,809.55		91,972.32
FEMA - Emergency Management Grant	6,126.89				-		6,126.89
New Jersey DOT - Repairing of the Oldmans Creek Trestle	20,950.00				-		20,950.00
New Jersey DOT - Pennsville Auburn Road Resurfacing, County Road #551	87,656.63			29,543.46	29,543.46		87,656.63
New Jersey DOT - Pecks Corner-Cohansey Road Resurfacing, County Road #540	147,400.47			27,731.47	27,731.47		147,400.47

(Continued)

COUNTY OF SALEM
CURRENT FUND
Statement of Reserves for Federal and State Grant Funds--Appropriated
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	2008 Appropriations Budget	2008 Appropriations By 40A:4-87	Prior Year Encumbrances Reclassified	Paid or Charged	Adjustments/ Canceled	Balance Dec. 31, 2008
Federal Grants (Cont'd):							
Sobriety Checkpoint and Saturation Patrol Project Grant	$ 2,926.06				$ -		$ 2,926.06
Salem Hancock's Bridge Road, County Road #658	161,390.00				-		161,390.00
Total Federal Grants	6,111,147.06	$ 1,080,908.46	$ 1,799,320.54	$ 752,449.11	3,582,091.33	$ 31,473.00	6,130,260.84
State Grants:							
Alcoholic Treatment Program:							
#00-562-ADA-00 - state share	14,707.15				-		14,707.15
#01-560-ADA-00	25,050.64				-		25,050.64
#02-539-ADA-00	13,495.59				-		13,495.59
#03-539-ADA-00	16,560.73				-		16,560.73
#04-539-ADA-00	574.63				-		574.63
#05-539-ADA-00	8,128.56				-		8,128.56
#06-539-ADA-00	5,509.71				-		5,509.71
#07-539-ADA-00	14.17			48,699.23	38,644.43		10,068.97
#08-539-ADA-00		272,697.00			270,522.46		2,174.54
Alliance to Prevent Alcoholism & Drug Abuse	9,820.99	137,783.00		78,740.48	205,228.25		21,116.22
New Jersey Department of Public Health - Right to Know Project	4,171.41	8,786.00		2,541.00	10,676.81		4,821.60
Reconstruction of Pennsville - Auburn Road - Phase I	10,634.57				-		10,634.57
Phase II	40,460.48				-		40,460.48
N.J. Department of Transportation - Bureau of Local Aid - Bridge Rehabilitation & Improvement Fund - Kings Highway Bridge #479	56,397.42				-		56,397.42
Reserve for Local Bridge Fund	-			78,565.17	78,565.17		-
Senior Citizen and Disabled Residents Transportation Assistance Act	368,133.46	627,776.00		124,405.75	753,053.07		367,262.14
FTA Small Urban & Rural Area Public Transportation	200,414.00				-		200,414.00
Reserve for Additional 2001 Sr. Citizen Funds	4,064.80				-		4,064.80
School Based Youth Services Program	921.92				-		921.92
WDP Staff & Fringe	1,190.56				-		1,190.56
Division of Criminal Justice - Victim and Witness Advocacy Fund FY01	652.00				-		652.00
Local Law Enforcement Block Grant Program	13,115.49				-		13,115.49
Healthy Heart Cholesterol Screening Contract							
County Mental Health Board Planning, Development and Administration	5,737.55			584.00	3,044.75		3,276.80
DMHD - Mental Health Board Mental Health Disaster & Crisis Counsel	842.35				-		842.35
New Jersey Department of Transportation - Reconstruction of the Alloway - Shirley Road	199,614.40				-		199,614.40
New Jersey Department of Transportation - Road Program Resurfacing Elm/South Main Street - Woodstown	131,667.70				-		131,667.70

(Continued)

COUNTY OF SALEM
CURRENT FUND
Statement of Reserves for Federal and State Grant Funds--Appropriated
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	2008 Appropriations Budget	2008 Appropriations By 40A:4-87	Prior Year Encumbrances Reclassified	Paid or Charged	Adjustments/ Canceled	Balance Dec. 31, 2008
State Grants (Cont'd):							
SJTPO - Reconstruction of Kelly's Saw Mill Bridge	$ 96,923.80			$ 317.00	-		$ 97,240.80
Salem County Airport Feasibility Study	37,970.00				-		37,970.00
N.J. Department of Environmental Protection County Environmental Health Act	168,686.28	$ 316,221.00		40,938.07	$ 295,509.67		230,335.68
Job Opportunities and Basic Skills Training/Family Development Program	100,543.65				-		100,543.65
Kelly's Saw Mill Bridge Scooping Project	46,539.02				-		46,539.02
New Jersey Department of Human Services - Family Court	-	100,869.00		90.00	97,584.00		3,375.00
Vehicular Homicide/Serious Injury Unit	161,284.32				-		161,284.32
Division of Highway Traffic Safety - Salem Comprehensive Child Passenger Safety Program	38,266.69				7,294.60		30,972.09
New Jersey State Council on the Arts Block Grant	1,012.00				-		1,012.00
Local Arts Program	69,776.11	91,612.00			47,756.25		113,631.86
Local Arts Staffing Initiative Grant	13,000.00	82,500.00			12,100.00		83,400.00
Juvenile Justice Commission	1,143.85	202,406.00		2,865.00	194,979.95		11,434.90
Juvenile Assistance Grant Program - Megan's Law	1,453.85	5,248.00			-		6,701.85
Justice Assistance Grant (JAG)	102,713.03				50,358.06		52,354.97
Community Justice Program		100,000.00			62,015.74		37,984.26
Community Policing Grant		1,000.00			1,000.00		-
Community Traffic Safety Program		19,864.00			9,185.47		10,678.53
Inter-Agency J-J:9-6-06 (FAST)		74,625.00			74,625.00		-
Recreational Opportunities for Individuals with Disabilities	3,421.00				3,420.00		1.00
State Planning Act of 1985 Cross - Acceptance II	27,076.10				-		27,076.10
State Aid Highway Projects: 2008 County Aid Improvement Program			1,818,000.00		1,692,200.50		125,799.50
State Aid Highway Projects: 2007 County Aid Improvement Program	1,218,000.00			600,000.00	1,818,000.00		-
State Aid Highway Projects: 2006 County Aid Improvement Program	484,698.56			993,301.44	1,478,000.00		-
State Aid Highway Projects: 2005 County Aid Improvement Program	-			808,767.39	808,767.39		-
State Aid Highway Projects: 2004 County Aid Improvement Program	-			739,000.00	739,000.00		-
State Aid Highway Projects: 2002 County Aid Improvement Program	-			1,067,684.05	1,067,684.05		-
State Aid Highway Projects: 2001 County Aid Improvement Program	-			786,128.79	786,128.79		-
State Aid Highway Projects: 2000 County Aid Improvement Program				1,088,122.25	1,088,122.25		-
State Aid Highway Projects: County Aid Improvement Program - Prior Year Interest				5,513.40	5,513.40		-
Early Intervention Program 00-265-EIP-00	15,235.05				-		15,235.05
Early Intervention Program 03-161-EIP-00	77,462.70				-		77,462.70

(Continued)

COUNTY OF SALEM
CURRENT FUND
Statement of Reserves for Federal and State Grant Funds--Appropriated
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	2008 Appropriations Budget	2008 Appropriations By 40A:4-87	Prior Year Encumbrances Reclassified	Paid or Charged	Adjustments/ Canceled	Balance Dec. 31, 2008
State Grants (Cont'd):							
Early Intervention Program 05-161-EIP-00	$ 20,746.39				-		$ 20,746.39
Early Intervention Program 06-161-EIP-00	1,009.63				-		1,009.63
EIP Additional	1,500.00						1,500.00
Early Intervention Program and Case Management	82,480.24			$ 15,271.96	$ 80,366.97		17,385.23
Early Intervention Program			$ 70,800.00		7,068.01		63,731.99
Case Management			53,880.00		879.02		53,000.98
Body Armor Fund (Sheriff)	-	$ 16,059.40	15,759.74	12,402.00	28,308.75		15,912.39
Body Armor Fund (Prosecutor)	36.27	1,805.68	1,853.13	1,616.19	3,356.94		1,954.33
Reserve for Terrorism Exercise	1,669.74				-		1,669.74
Partnership for the Delaware Estuary, Inc.	2,100.00				-		2,100.00
LINCS Preparedness	1,930.63				-		1,930.63
LINCS IT	1,480.64				-		1,480.64
1994 and 1996 County Aid CTP Reconstruction of Aldine-Shirley Rd. #611	250,000.00				-		250,000.00
JAIBG Funds - Youth Services	-	10,468.00			10,468.00		-
Prosecutor Insurance Fraud Reimbursement	166,060.64	163,598.00		5,566.91	69,363.28		265,862.27
SART/SANE	98,820.30				-		98,820.30
NJ State Police - 911 Coordinator	1.87	25,000.00			9,935.98		15,065.89
OETS - Salem County 911 Coordinator	1,521.21			3,690.00	5,131.82		79.39
Oldmans Township Economic Development Project	558,284.72				-		558,284.72
Cancer Education/Early Detection	241,736.22		134,633.00	31,478.15	175,317.08		232,530.29
Health and Senior Services - Cancer Detection (COLA)	1,007.91				-		1,007.91
FY 2002/2003 TANF	51,489.69				-	$ 1,956.78	49,532.91
Work First New Jersey TANF	96,392.63				-	(2,831.00)	99,223.63
Workforce Development Partnership Program - TANF	-						-
Smart Steps	-	3,210.00			3,210.00		-
TANF - Work Verification	2,831.00		22,425.00		16,817.00	2,831.00	6,608.00
Work First New Jersey - TANF Work Activities	295,644.68		390,198.00		379,986.72		305,855.96
TANF - Case Management	51,673.00		88,051.00		88,111.00		51,613.00
Work First New Jersey Smart Steps	6.00				-		6.00
FY 2002/2003 General Assistance	12,385.25				10.41		12,374.84
Work First New Jersey GA/FS	2,778.22		71,124.00		40,077.77		33,824.45
Work First New Jersey - GA/FS Work Activities	68,863.59		15,085.00		55,220.27		28,728.32
Work First New Jersey - GA/FS Case Management	32,948.00		52,057.00		52,181.00		32,824.00
FY 2002/2003 ABAWD & Food Stamp	6,412.62				-	(1,956.78)	8,369.40
Work First New Jersey CAVP & EEI	70,827.24		11,977.00		1,521.30		81,282.94
02 One Stop Literacy Lab	629.06				-		629.06
Special Child and Adult Health Services:					-		
Community Justice Grant	8,501.99				-		8,501.99
New Jersey History	5,121.20				-		5,121.20
Reserve for New Jersey History	4,000.00				-		4,000.00
Right to Farm Activities Grant	14,527.15				-		14,527.15
Buried in New Jersey	76.00				-		76.00
Sobriety Checkpoint and DWI Education	19,120.00				-		19,120.00
COPS in Shops	5,343.56		6,000.00		-		11,343.56
Medical Reserve Support	10,000.00		5,000.00		2,528.59		12,471.41
Project Lifesaver	64,262.80			232.98	9,216.44		55,279.34
1999 Statewide Transportation and Local Bridge Fund	-			53,095.22	53,095.22		-
Tobacco Control, Prevention, Treatment Education	30,895.81				-		30,895.81

(Continued)

COUNTY OF SALEM
CURRENT FUND
Statement of Reserves for Federal and State Grant Funds--Appropriated
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	2008 Appropriations Budget	2008 Appropriations By 40A:4-87	Prior Year Encumbrances Reclassified	Paid or Charged	Adjustments/ Canceled	Balance Dec. 31, 2008
State Grants (Cont'd):							
Watershed Project	$ 46,460.00				-		$ 46,460.00
Dept. of Law and Public Safety, Div. of State Police -	-						
Emergency Services - RERP	244,275.13	$ 122,660.00	$ 121,150.00		$ 150,936.98		337,148.15
Diversity Partner Coalition OP-03-45-02-03	18,974.76				-		18,974.76
Resurfacing S. Broad St. - Penns Grove Boro	81,105.00			$ 28,468.00	28,468.00		81,105.00
Resurfacing Fort Mott Rd. - Pennsville Twp	168,815.50			7,759.46	7,759.46		168,815.50
TASE - Tobacco Age Sale Enforcement	32,338.01		10,500.00		5,204.68		37,633.33
Division of State Police - (2) Decontamination Trailers	10.00				-		10.00
State Homeland Security Grant Program - Explosive							
Detecting Canine Initiative	116.28				-		116.28
03 Comm Emergency Response Team	6.56				-		6.56
Emergency Services Grant	213.69				-		213.69
Salem County Railroad Realignment & Reconstruction	100,650.00				-		100,650.00
Workforce Development Partnership Program	12,674.25				6,297.00		6,377.25
PASP - Personal Attendant Services	105,962.94	76,808.00	76,808.00	9,307.50	124,976.78		143,909.66
PASP Supplemental Funding Grant	28.92				-		28.92
Safe Roadways Project Grant	4,874.82	72,200.00		1,600.00	71,291.92		7,382.90
Old Court House Project - SJEDD	9,750.00			188,250.00	188,250.00		9,750.00
Public Archives & Records Infrastructure Support (PARIS) Grant	1,128,484.91		91,300.00	246,181.77	911,564.07		554,402.61
Railroad Improvement Project	298,915.00			85,880.17	85,880.17		298,915.00
Salem County Railroad Improvements Phase 2	1,898.80			81,666.72	81,666.72		1,898.80
Comprehensive Cancer Control Plan	74,723.93		65,000.00	6,435.00	90,227.24		55,931.69
Enhanced 911 General Assistance and Equipment Grant	60,000.00				56,551.26		3,448.74
CHLP Grant for Seminar	3,026.56				-		3,026.56
NJ Sex Offender Internet Registry	-	4,650.00			2,889.07		1,760.93
Office of Emergency Telecommunications Services (OETS)	6,450.47				-		6,450.47
NJ Build	380.00				-		380.00
County Disaster Liaison	2,500.00				-		2,500.00
Senior Farmers' Market Nutrition Program	-		2,000.00		-		2,000.00
Historical Commission Grant	18,000.00		14,940.00		17,500.00		15,440.00
Farmland Preservation Program	-	311,383.86			311,383.86		-
Sharing Available Resources Efficiently (SHARE)			59,847.00		1,000.00		58,847.00
Emergency Management Performance Grant (EMPG)			30,000.00		11,709.40		18,290.60
Election Assistance to Individuals with Disabilities			39,500.34		13,871.73		25,628.61
Project Vision Grant		43,750.00			43,750.00		-
Prosecutor - Police AED Grant		45,136.00			45,136.00		-
K-9 Unit Program		63,057.80			63,034.76		23.04
NJDCA - Handicapped Accessible Playground	850.00				-		850.00
Total State Grants	8,503,687.72	3,001,173.74	3,267,888.21	7,245,155.05	15,109,500.73	-	6,908,403.99
Total	$ 14,614,834.78	$ 4,082,082.20	$ 5,067,208.75	$ 7,997,604.16	$ 18,691,592.06	$ 31,473.00	$ 13,038,664.83
Total Budget--Original Budget in Addition to Increased by 40A:4-87			$ 9,149,290.95				

(Continued)

COUNTY OF SALEM
CURRENT FUND
Statement of Reserves for Federal and State Grant Funds--Appropriated
For the Year Ended December 31, 2008

	Balance Dec. 31, 2007	2008 Appropriations Budget	2008 Appropriations By 40A:4-87	Prior Year Encumbrances Reclassified	Paid or Charged	Adjustments/ Canceled	Balance Dec. 31, 2008
Budgeted in Current Funds			$ 9,490,250.95				
Less: Grants Budgeted in Current Fund							
Matching Funds For Grants			(471,500.00)				
New Jersey Department of Human Services - County Mental Health Board			(75,500.00)				
Add:							
Matching Funds For Grants - Charged as Detailed Below			206,040.00				
Encumbered					$ 5,237,241.02		
Disbursements					13,505,318.68		
Refunds of Appropriations					(50,967.64)		
			$ 9,149,290.95		$ 18,691,592.06		

*Note: Matching Funds for Grants is detailed as follows:

Sharing Available Resources Efficiently (SHARE)	$ 5,107.00
Emergency Management Performance Grant (EMPG)	15,000.00
Early Intervention Program Case Management	15,880.00
Cancer Education/Early Detection	18,333.00
Multijurisdictional Gang, Gun and Narcotics Task Force Program	119,420.00
Victims of Crime Act - Victim Assistance Grant Program	16,500.00
Senior Farmers' Market Nutrition Program	1,000.00
Subregional Transportation Planning Program	14,800.00
	$ 206,040.00

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2008	Transferred to 2008 Budget Appropriations		Grants Receivable	Received		Balance Dec. 31, 2008
		Budget	Appropriation By 40A:4-87				
Reserve - Senior Citizen and Disabled Resident							
Transportation Program - Additional Funds	9,864.40						9,864.40
Body Armor (Sheriff)	16,059.40	16,059.40					
K-9 Unit Program	45,000.00	45,000.00					
Farmland Preservation Program	311,383.86	311,383.86					
Subregional Transportation Planning Program -							
7/1/06-6/30/07	5,269.46	5,269.46					
Subregional Transportation Planning Program - FY 2006	32,639.40						32,639.40
County Jail Statewide Photo Capture System					4,255.00		4,255.00
OETS Enhanced 911					60,000.00		60,000.00
Senior Farmers Market Nutrition Program					1,000.00		1,000.00
2008 Body Armor Fund (Prosecutor)					1,852.13		1,852.13
2008 Body Armor Fund (Sheriff)					15,759.74		15,759.74
See totals on attached statement							
TOTALS:	420,216.52	377,712.72			82,866.87		125,370.67

* LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2008		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy -2007-2008)	85002-00	XXXXXXXXX	
Levy School Year July 1, 2008, June 30, 2009		XXXXXXXXX	
Levy Calendar Year 2008		XXXXXXXXX	
Paid			XXXXXXXXX
Balance December 31, 2008		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85003-00		XXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2008-2009)	85004-00		XXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.			

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2008	85045-00	XXXXXXXXX	
2008 Tax Levy	81105-00	XXXXXXXXX	
Interest Earned		XXXXXXXXX	
Expended		10,000.00	XXXXXXXXX
Balance December 31, 2008	85046-00		XXXXXXXXX
		10,000.00	

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District Involved)

		Debit	Credit
Balance January 1, 2008		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85031-00	XXXXXXXXX	
School Tax Deferred (Not in excess of 50 % of Levy - 2007-2008)	85032-00	XXXXXXXXX	
Levy School Year July 1, 2008-June 30, 2009		XXXXXXXXX	
Levy Calendar Year 2008		XXXXXXXXX	
Paid			XXXXXXXXX
Balance December 31, 2008		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85033-00		XXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2008-2009)	85034-00		XXXXXXXXX
# Must include unpaid requisitions			

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 2008		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85041-00	XXXXXXXXX	
School Tax Deferred (Not in excess of 50 % of Levy - 2007-2008)	85042-00	XXXXXXXXX	
Levy School Year July 1, 2008-June 30, 2009		XXXXXXXXX	
Levy Calendar Year 2008		XXXXXXXXX	
Paid			XXXXXXXXX
Balance December 31, 2008		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85043-00		XXXXXXXXX
School Tax Deferred (Not in excess of 50 % of Levy - 2008-2009)	85044-00		XXXXXXXXX
# Must include unpaid requisitions			

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2008		XXXXXXXXX	XXXXXXXXX
County Taxes	80003-01	XXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXX	
2008 Levy		XXXXXXXXX	XXXXXXXXX
General County	80003-03	XXXXXXXXX	
County Library	80003-04	XXXXXXXXX	
County Health		XXXXXXXXX	
County Open Space Preservation		XXXXXXXXX	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXX	
Paid			XXXXXXXXX
Balance December 31, 2008		XXXXXXXXX	XXXXXXXXX
County Taxes			XXXXXXXXX
Due County for Added & Omitted Taxes			XXXXXXXXX

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2008		80003-06	XXXXXXXXX	
2008 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXX	XXXXXXXXX
Fire -	81108-00		XXXXXXXXX	XXXXXXXXX
Sewer -	81111-00		XXXXXXXXX	XXXXXXXXX
Water -	81112-00		XXXXXXXXX	XXXXXXXXX
Garbage -	81109-00		XXXXXXXXX	XXXXXXXXX
			XXXXXXXXX	XXXXXXXXX
			XXXXXXXXX	XXXXXXXXX
			XXXXXXXXX	XXXXXXXXX
Total 2008 Levy		80003-07	XXXXXXXXX	
Paid		80003-08		XXXXXXXXX
Balance December 31, 2008		80003-09		XXXXXXXXX

Footnote: Please state the number of districts in each instance.

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2008	80004-01	XXXXXXXXXX	
State Library Aid Received in 2008	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2008	80004-10		

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2008	80004-03	XXXXXXXXXX	
State Library Aid Received 2008	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2008	80004-12		

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance January 1, 2008	80004-05	XXXXXXXXXX	
State Library Aid Received in 2008	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2008	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2008	80004-07	XXXXXXXXXX	
State Library Aid Received in 2008	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2008	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2008

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	8,053,000.00	8,053,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Adopted Budget		24,273,793.43	23,971,370.36	-302,423.07
Added by N.J.S. 40A:4-87:(List on 17a)		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
		4,861,158.75	4,861,168.75	
Total Miscellaneous Revenue Anticipated	80103-	29,134,952.18	28,832,539.11	-302,423.07
Receipts from Delinquent Taxes	80104-			
Amount to be Raised by Taxation:		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	49,058,071.57	XXXXXXXXX	XXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXXX	XXXXXXXXX
Total Amount to be Raised by Taxation	80107-	49,058,071.57	49,058,071.57	
		86,246,023.75	85,943,610.68	-302,423.07

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXX	
Amount to be Raised by Taxation		XXXXXXXXX	XXXXXXXXX
Local District School Tax	80109-00		XXXXXXXXX
Regional School Tax	80119-00		XXXXXXXXX
Regional High School Tax	80110-00		XXXXXXXXX
County Taxes	80111-00		XXXXXXXXX
Due County for Added and Omitted Taxes	80112-00		XXXXXXXXX
Special District Taxes	80113-00		XXXXXXXXX
Municipal Open Space Tax	80120-00		XXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXX	
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00		XXXXXXXXX
* Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXXX
* Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXX	

* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2008

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S 40 A:4-87

Source	Budget	Realized	Excess or Deficit
Personal Assistance Service Program (PASP)	76,808.00	76,808.00	
COPS in Shops	6,000.00	6,000.00	
Municipal Stormwater Regulation Program	10,000.00	10,000.00	
Sharing Available Resources Efficiently	27,370.00	27,370.00	
Work First New Jersey - TANF	390,198.00	390,198.00	
TANF Case Management	88,051.00	88,051.00	
CAVP & EEI	11,977.00	11,977.00	
Work Verification	11,099.00	11,099.00	
Work First New Jersey - GA/FS	71,124.00	71,124.00	
GA/FS Case Management	52,057.00	52,057.00	
Workforce Investment Act - Adult	142,858.00	142,858.00	
Workforce Investment Act - Youth	139,290.00	139,290.00	
Workforce Investment Act - Dislocated Worker	114,736.00	114,736.00	
General Assistance/Food Stamps Work Activities	15,085.00	15,085.00	
Tobacco Age-of-Sale Enforcement Program (TASE)	10,500.00	10,500.00	
Veterans Transportation Grant	13,000.00	13,000.00	
Public Archives & Records Infrastructure Support	91,300.00	91,300.00	
2008 County Aid Improvement Program	1,818,000.00	1,818,000.00	
Emergency Management Performance Grant (EMPG)	15,000.00	15,000.00	
Work First New Jersey TANF - Work Verification	11,326.00	11,326.00	
NJ Comprehensive Cancer Control Plan	65,000.00	65,000.00	
Case Management	38,000.00	38,000.00	
Election Assistance to Individuals with Disabilities	39,500.34	39,500.34	
Cancer Education & Early Detection Program	110,000.00	110,000.00	
Public Health Preparedness & Response for Bioterrorism	522,000.00	522,000.00	
Historical Commission Grant	14,940.00	14,940.00	
Workforce Investment Act - Cumberland/Salem	8,273.00	8,273.00	
Cancer Education & Early Detection Program	6,300.00	6,300.00	
Early Intervention Program	70,800.00	70,800.00	
Radiological Emergency Response Planning	121,150.00	121,150.00	
Subregional Transportation Planning FY 08	24,330.54	24,330.54	
Subregional Transportation Planning FY 09	29,600.00	29,600.00	
Medical Reserve Support	5,000.00	5,000.00	
Total (Sheet 17)			

STATEMENT OF GENERAL BUDGET REVENUES 2008

(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S 40 A:4-87

Source	Budget	Realized	Excess or Deficit
Multi-Jurisdictional Gang, Gun & Narcotics Task Force	119,420.00	119,420.00	
Victims of Crime Act - Victim Assistance Grant	65,998.00	65,998.00	
Shared Service Agreement - Feasibility Study Municipal Court Services	27,370.00	27,370.00	
Senior Farmers' Market Nutrition Program	1,000.00	1,000.00	
Body Armor Fund - Sheriff's Office	15,749.74	15,759.74	
Body Armor Fund - Prosecutor's Office	1,853.13	1,853.13	
State Homeland Security Grant Program	459,095.00	459,095.00	
Total (Sheet 17)	4,861,158.75	4,861,168.75	

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2008

2008 Budget as Adopted			80012-01	81,384,865.00
2008 Budget - Added by N.J.S. 40A:4-87			80012-02	4,861,168.75
Appropriated for 2008 (Budget Statement Item 9)			80012-03	86,246,033.75
Appropriated for 2008 by Emergency Appropriation (Budget Statement Item 9)			80012-04	
Total General Appropriations (Budget Statement Item 9)			80012-05	86,246,033.75
Add: Overexpenditures (see footnote)			80012-06	
Total Appropriations and Overexpenditures			80012-07	86,246,033.75
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	79,257,874.09		
Paid or Charged - Reserve for Uncollected Taxes	80012-09			
Reserved	80012-10	6,529,658.20		
Total Expenditures			80012-11	85,787,532.29
Unexpended Balances Canceled (see footnote)			80012-12	458,501.46

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of the "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2008 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2008 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	
Delinquent Tax Collections	80013-02	XXXXXXXXXX	
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	
Unexpended Balances of 2008 Budget Appropriations	80013-04	XXXXXXXXXX	458,501.46
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	1,650,149.07
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2007 Appropriation Reserves	80013-05	XXXXXXXXXX	2,894,832.37
Prior Years Interfunds Returned in 2008	80013-06	XXXXXXXXXX	171.24
Cancelation of Grants Appropriated		XXXXXXXXXX	31,473.00
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2008	80013-07		XXXXXXXXXX
Balance December 31, 2008	80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	302,423.07	XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2008	80013-12		XXXXXXXXXX
Cancelation of Grants Receivable		31,473.00	XXXXXXXXXX
Return of Prior Year Revenue		74,885.17	XXXXXXXXXX
Adjustment Regarding Grant Receipts (Prior Year)		30,209.63	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,596,136.27	XXXXXXXXXX
		5,035,127.14	5,035,127.14

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Construction Board Appeal Fees	250.00
Jail - Miscellaneous Revenue	90,597.28
Prosecutor - Discovery	40.00
Prosecutor - Restitution	5,834.72
Unification Reimbursement	194,704.95
Jail - Telephone Communications	98,902.42
Prosecutor - County Fines	319.74
Vending Services	3,709.70
OPRA Fees	1,341.55
Garnishees	1,193.97
Board of Elections/Copies & Supplies	1,456.56
Visitor Center	629.80
Fire Academy	4,555.00
Check Cancelations	4,236.37
County Auction	23,753.85
State of New Jersey - Emergency Management Assistance	57,000.00
State of New Jersey - Miscellaneous	20,723.00
State of New Jersey - Polling Costs	58,777.38
State of New Jersey - Fiscal Administration	9,000.00
State of New Jersey - Salary Reimbursement	68,600.00
State of New Jersey - Reimbursement for Elections	44,625.00
Excess Cash - Nursing Home	216,133.41
Recycling	3,877.10
Mosquito Commission - Repair to Excavator	91,000.00
Public Health Facility	10,000.00
Youth Services - Youth Beds	43,638.54
RICOH - Buyout	11,180.00
Ethics Training Classes	2,175.00
Workers' Compensation	25,276.47
Miscellaneous	153,213.70
Refund of Prior Year Expenses	4,727.94
Added & Omitted Assessments	398,675.62
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,650,149.07

SURPLUS - CURRENT FUND
YEAR 2008

		DEBIT	CREDIT
1. Balance January 1, 2008	80014-01	XXXXXXXXXX	16,869,087.68
2.		XXXXXXXXXX	
3. Excess Resulting From 2008 Operations	80014-02	XXXXXXXXXX	4,596,136.27
4. Amount Appropriated in the 2008 Budget - Cash	80014-03	8,053,000.00	XXXXXXXXXX
5. Amount Appropriated 2008 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2008	80014-05	13,412,223.95	XXXXXXXXXX
		21,465,223.95	21,465,223.95

ANALYSIS OF BALANCE DECEMBER 31, 2008
(FROM CURRENT FUND - TRIAL BALANCE)

Cash		80014-06	22,898,595.28
Investments		80014-07	
Sub Total			22,898,595.28
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	9,486,371.33
Cash Surplus		80014-09	13,412,223.95
Deficit in Cash Surplus		80014-10	
Other Assets Pledged to Surplus: *			
1. Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets		80014-14	
		80014-15	13,412,223.95

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2009 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.), N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2008 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	_____
or			
(Abstract of Ratables)		82113-00	_____
2. Amount of Levy Special District Taxes		82102-00	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.		82103-00	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00	_____
5a. Subtotal 2008 Levy	_____		
5b. Reductions due to tax appeals**	_____		
5c. Total 2008 Tax Levy		82106-00	_____
6. Transferred to Tax Title Liens		82107-00	_____
7. Transferred to Foreclosed Property		82108-00	_____
8. Remitted, Abated or Canceled		82109-00	_____
9. Discount Allowed		82110-00	_____

10. Collected in Cash:	In 2007	82121-00	_____
	In 2008 *	82122-00	_____
State's Share of 2008 Senior Citizens and Veterans Deductions Allowed		82123-00	_____
R.E.A.P Revenue		82124-00	_____
Total To Line 14		82111-00	_____

11. Total Credits		_____
12. Amount Outstanding, December 31, 2008	83120-00	_____

13. Percentage of Cash Collections to Total 2008 Levy, (item 10 divided by item 5c) is #DIV/0! %

82112-00

NOTE: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete Sheet 22a. ☐

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	_____
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	_____
To Current Taxes Realized in Cash (Sheet 17)	_____

Note A: In showing the above percentage the following should be noted: Where Item 5 shows $1,500,000.00, and item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 + $1,500,000.00, or .699985. The correct percentage to be shown as Item 13 is 69.99%, and not 70.00%, nor 69.999%

Note: On item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

* Include overpayments applied as a part of 2008 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2008

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22) _____

LESS: Proceeds from Accelerated Tax Sale _____

NET Cash Collected _____

Line 5c (sheet 22) Total 2008 Tax Levy _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by item 5c) is _____

---

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22) _____

LESS: Proceeds from Tax Levy Sale (excluding premium) _____

Net Cash Collected _____

Line 5c (sheet 22) Total 2008 Tax Levy _____

Percentage of Collection Excluding Tax Levy Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____

SCHEDULE OF DUE FROM / TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	DEBIT	CREDIT
1. Balance January 1, 2008	XXXXXXXXXX	XXXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings		XXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXX
4. Sr. Citizens Deductions Allowed by Tax Collector		XXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed by Tax Collector 2007 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	
10.		
11.		
12. Balance December 31, 2008	XXXXXXXXXX	XXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey		XXXXXXXXX

Calculation of Amount to be included on Sheet 22, Item 10 -
2008 Senior Citizens and Veterans Deductions Allowed

Line 2	_____
Line 3	_____
Line 4	_____
Line 5	_____
Line 6	_____
Sub-Total	_____
Less: Line 7	_____
To Item 10, Sheet 22	_____

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING - (N.J.S.A. 54:3-27)

		DEBIT	CREDIT
Balance January 1, 2008		XXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2008 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appelants (Including 5% Interest from the Date of Payment)			XXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXX
Balance December 31, 2008			XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2008

Signature of Tax Collector

License # Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2009 MUNICIPAL BUDGET

			YEAR 2009	YEAR 2008
1. Total General Appropriations for 2009 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)		80015-		XXXXXXXXXX
2. Local District School Tax	Actual	80016-		
	Estimate **	80017-		XXXXXXXXXX
3. Regional School District Tax	Actual	80025-		
	Estimate *	80026-		XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual	80018-		
	Estimate *	80019-		XXXXXXXXXX
5. County Tax	Actual	80020-		
	Estimate *	80021-		XXXXXXXXXX
6. Special District Taxes	Actual	80022-		
	Estimate *	80023-		XXXXXXXXXX
7. Municipal Open Space Tax	Actual	80027-		
	Estimate *	80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes		80024-01		
9. Less: Total Anticipated Revenues from 2009 in Municipal Budget (Item 5)		80024-02		
10. Cash Required from 2009 Taxes to Support Local Municipal Budget and Other Taxes		80024-03		
11. Amount of Item 10 Divided by 96.50% [820074-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		80024-05		
Analysis of Item 11:				
Local District School Tax (Amount Shown in Line 2 Above)				
Regional School District Tax (Amount Shown in Line 3 Above)				
Regional High School Tax (Amount Shown in Line 4 Above)				
County Tax (Amount Shown in Line 5 Above)				
Special District Tax (Amount Shown in Line 6 Above)				
Municipal Open Space Tax (Amount Shown in Line 7 Above)				
Tax in Local Municipal Budget				
Total Amount (See Line 11)				
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)		80024-06		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations				
Item 12 - Appropriation : Reserve for Uncollected Taxes				
Sub-Total				
Less: Item 9 - Total Anticipated Revenues				
Amount to be Raised by Taxation in Municipal Budget		80024-07		

* May not be stated in an amount less than "actual" Tax of year 2008

** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2009 (Chap. 136, P.L.1978). Consideration must be given to calendar year calculation.

Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 99

Calculation to Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) _____

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of collection (Item 16) _____

C. TIMES: % of increase of Amount to be Raised by Taxes over Prior Year #VALUE!
[(2009 Estimated Total Levy - 2008 Total Levy) / 2008 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount _____
[(B x C) + B]

E. Net Reserve for Uncollected Taxes Appropriation in Current Budget _____
(A - D)

2009 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. **Subtotal General Appropriations (item 8(L) budget sheet 29)** $ _____
2. **Taxes not Included in the Budget (AFS 25, items 2 thru 7)** $ _____

Total $ _____

3. **Less: Anticipated Revenues (item 5, budget sheet 11)** $ _____
4. **Cash Required** $ _____
5. **Total Required at % (items 4 + 6)** $ _____
6. **Reserve for Uncollected Taxes (item E above)** $ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.Balance January 1, 2008				xxxxxxxxxxxxxx
A. Taxes	83102-00		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
B. Tax Title Liens	83103-00		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
A: Taxes		83105-00	xxxxxxxxxxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
A. Taxes		83108-00	xxxxxxxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxxxxxxx	
4. Added Taxes		83110-00		xxxxxxxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than Current Year) and Tax Title Liens:			xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes		83107-00	(1)	xxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxxxxxxx	
8. Totals				
9. Balance Brought Down				xxxxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxxxxx	
A. Taxes	83116-00		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
11. Interest and Costs - 2008 Tax Sale		83118-00		xxxxxxxxxxxxxx
12. 2008 Taxes Transferred to Liens		83119-00		xxxxxxxxxxxxxx
13. 2008 Taxes		83123-00		xxxxxxxxxxxxxx
14. Balance December 31, 2008			xxxxxxxxxxxxxxx	
A. Taxes	83121-00		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
B. Tax Title Liens	83122-00		xxxxxxxxxxxxxxx	xxxxxxxxxxxxxx
15. Totals				

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item #10 divided by Item #9) #DIV/0! %

17. Item #14 multiplied by percentage shown above is $ #DIV/0! [83125-00] and represents the maximum amount that may be anticipated in 2009.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		DEBIT	CREDIT
1. Balance January 1, 2008	84101-00		XXXXXXXXX
2. Foreclosed or Deeded in 2008		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash*	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXX
14. Balance December 31, 2008	84114-00	XXXXXXXXXX	

CONTRACT SALES

		DEBIT	CREDIT
15. Balance January 1, 2008	84115-00		XXXXXXXXX
16. 2008 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2008	84119-00	XXXXXXXXXX	

MORTGAGE SALES

		DEBIT	CREDIT
20. Balance January 1, 2008	84120-00		XXXXXXXXX
21. 2008 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2008	84124-00	XXXXXXXXXX	

Analysis of Sale of Property: _____

* Total Cash Collected in 2008 (84125-00)

Realized in 2008 Budget _____

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 44A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

	Caused By	Amount Dec. 31, 2007 Per Audit Report	Amount in 2008 Budget	Amount Resulting from 2008	Balance as at Dec. 31, 2008
1.	Emergency Authorization - Municipal *				
2.	Emergency Authorizations - Schools				
3.					
4.					
5.	Subtotal				
6.	Deficit from Operations Total Current				
7.	Trust - Other				
8.	Trust - Dog				
9.	Trust- Assessment				
10.	Capital -				

* Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2009
1.					
2.					
3.					
4.					

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2007	Reduced in 2008		Balance Dec. 31, 2008
					By 2008 Budget	Canceled by Resolution	
	Totals						
				80025-00	80026-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2008" must be entered here and then raised in the 2009 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD

N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2007	Reduced in 2008		Balance Dec. 31, 2008
					By 2008 Budget	Canceled by Resolution	
	Totals						

80027-00 80028-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 and are recorded on this page

Chief Financial Officer

* Not less than one-third (1/3) of the amount authorized but not more than the amount shown in the column 'Balance Dec. 31, 2008 must be entered here and then raised in the 2009 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2009 DEBT SERVICE FOR BONDS

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2009 Debt Service
Outstanding January 1, 2008	80033-01	XXXXXXXXX	19,584,000.00	
Issued	80033-02	XXXXXXXXXX	9,600,000.00	
Paid	80033-03	1,615,000.00	XXXXXXXXXX	
Outstanding December 31, 2008	80033-04	27,569,000.00	XXXXXXXXXX	
		29,184,000.00	29,184,000.00	
2009 Bond Maturities - General Capital Bonds			80033-05 $	2,195,000.00
2009 Interest on Bonds *		80033-06	1,131,714.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2008	80033-07	XXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2008	80033-10		XXXXXXXXXX	
2009 Bond Maturities - Assessment Bonds			80033-11	
2009 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	1,131,714.00

LIST OF BONDS ISSUED DURING 2008

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
Assessment:				
Subtotal				
	80033-14	80033-15		

LIST OF BONDS ISSUED DURING 2008

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
General Capital:				
Governmental Loan [redacted] Bonds,				
Series 2008A	300,000.00	3,600,000.00	05/28/08	3.500%-3.750%
Special Services School Bonds, Series 2008	210,000.00	6,000,000.00	10/30/08	3.750%-5.000%
Subtotal	510,000.00	9,600,000.00		
Total	510,000.00	9,600,000.00		
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2009 DEBT SERVICE FOR LOANS

(COUNTY) ~~(MUNICIPAL)~~ DAM RESTORATION LOAN

		Debit	Credit	2009 Debt Service
Outstanding January 1, 2008	80033-01	XXXXXXXXX	1,300,000.00	
Issued	80033-02	XXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding December 31, 2008	80033-04	1,300,000.00	XXXXXXXXXX	
		1,300,000.00	1,300,000.00	
2009 Loan Maturities			80033-05	31,204.79
2009 Interest on Loans			80033-06	13,000.00
Total 2009 Debt Service for Dam Restoration Loan			80033-13	44,204.79
LOAN				
Outstanding January 1, 2008	80033-07	XXXXXXXXX		
Issued	80033-08	XXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2008	80033-10		XXXXXXXXXX	
2009 Loan Maturities			80033-11	
2009 Interest on Loans			80033-12	
Total 2009 Debt Service for		Loan	80033-13	

LIST OF LOANS ISSUED DURING 2008

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
Assessment:				
Subtotal				
	80033-14	80033-15		

LIST OF BONDS ISSUED DURING 2008

Purpose	2009 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2009 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2009 Debt Service
Outstanding January 1, 2008	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2008	80034-03		XXXXXXXXXX	
2009 Bond Maturities - Term Bonds		80034-04		
2009 Interest on Bonds *		80034-05		

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2008	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
OutstandingDecember 31, 2008	80034-09		XXXXXXXXXX	
2009 Interest on Bonds *		80034-10		
2009 Bond Maturities - Serial Bonds			80034-11	
Total "Interest on Bonds - Type I School Debt Service" (* Items)			80034-12	

LIST OF BONDS ISSUED DURING 2008

Purpose	2009 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035-				

2009 INTEREST REQUIREMENT -CURRENT FUND DEBT ONLY

		Outstanding Dec. 31 2008	2009 Interest Requirement
1. Emergency Notes	80036-		
2. Special Emergency Notes	80037-		
3. Tax Anticipation Notes	80038-		
4. Interest on Unpaid State and County Taxes	80039-		
5.			
6.			

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2008	Date of Maturity	Rate of Interest	2009 Budget Requirement For Principal	2009 Budget Requirement For Interest **	Interest Computed to (Insert Date)
1 Creation of a Revolving Loan Fund								
for Town Revitalization Projects	500,000.00	08/27/08	500,000.00	08/26/09	2.50%		12,500.00	08/26/09
2 Acquisition of Certain Real Property								
and Existing Facilities with Completion								
of Various Renovations and Imp.								
at Facilities	2,000,000.00	10/22/08						
3 Acquistion of Various Pieces of Equip.								
and Construction of Various Imp.	4,400,000.00	10/22/08	4,400,000.00	01/20/09//4/20/09	3.25%		71,500.00	04/20/09
9								
10								
11								
12								
13								
14								
Total	6,900,000.00		4,900,000.00				84,000.00	
						80051-01	80051-02	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2006 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2009 or written intent of permanent financing submitted with statement.

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do Not Crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2008	Date of Maturity	Rate of Interest	2009 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
Total								
						80051-01	80051-02	

MEMO: * See Sheet 33 for clarification of "Original Date of Issue"

Assessment Notes with an original date of issue of December 31, 2006 or prior must be appropriated in full in the 2009 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**** Interest on Assessment Notes must be included in the Current Fund Budget Appropriation "Interest on Notes"**

(Do Not Crowd - add additional sheets))

Schedule of Capital Lease Program Obligations

Purpose	Amount of Lease Obligation Outstanding Dec 31, 2008	2009 Budget Requirment	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2			
3			
4			
5			
6			
Leases approved by LFB prior July 1, 2007			
1 SCIA - Lease Payments/Additional Rent	15,685,000.00	1,150,000.00	629,940.00
2			
3			
4			
5			
6			
Total	15,685,000.00	1,150,000.00	629,940.00
		80051-01	80051-02

(Do not crowd-add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Improvements Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2008		2008		Expended	Authorizations	Balance - December 31, 2008	
	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
Schedule Attached	7,121,986.97	6,811,330.04	19,365,277.85		12,608,709.29	337,079.68	10,397,373.79	9,955,432.10

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

COUNTY OF SALEM
GENERAL CAPITAL FUND
Statement of Improvement of Authorizations
For the Year Ended December 31, 2008

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2007 Funded	Balance Dec. 31, 2007 Unfunded	2008 Authorizations	Prior Year Contracts Payable Reclassified	Paid or Charged	Canceled	Balance Dec. 31, 2008 Funded	Balance Dec. 31, 2008 Unfunded
89-02	Improvement to Salem County Vocational School	05-21-89	$ 205,000.00		$ 46,555.04				$ 46,555.04		
89-05	Acquisition of Vehicles and Equipment for the Road Department	05-17-89	298,000.00		1,700.00				1,700.00		
90-01	Construction of an Addition to the Salem County Community College	03-07-90	3,125,000.00	$ 13,418.05						$ 13,418.05	
91-01	Acquisition of Farmland Development Easement and Credits, the Completion of Various Capital Improvements, and Acquisition of Various Equipment	08-07-91	2,750,000.00		235,000.00				235,000.00		
96-01	Acquisition of Various Pieces of Equipment and Construction of Various Capital Improvements	07-17-96	2,500,000.00	314,595.78						314,595.78	
97-01	Construction of Various Capital Improvements and Acquisition of Various Pieces of Equipment and Interests in Real Property	07-16-97	4,450,000.00	5,458.50	2,500.00				2,500.00	5,458.50	
98-01	Reconstruction of Various County Roads, Alterations and Improvements to County Buildings, ADA Compliance for Various Buildings	06-19-98	592,488.28	2,772.45						2,772.45	
99-01	Renovation of Salem County Emergency Operations Center	02-03-99	810,000.00	880.50						880.50	
99-02	Construction of Various Capital Improvements and Acquisition of Various Pieces of Equipment	12-01-99	5,180,000.00	28,019.77	4,150.00				4,150.00	28,019.77	
04-02	Reserve for Interest Earned for County Aid Improvement Grant	06-16-04	284,265.42	91.11				$ 91.11			
04-02	Reserve for Interest Earned for Local Bridge Fund Grant	06-16-04	237,306.97				$ 170,275.42	3,921.92		166,353.50	
04-03	Acquisition of Easement and/or Development Rights to Various Parcels of Real Property	08-18-04	9,000,000.00	69,195.67			1,739,324.99	1,237,028.86		571,491.80	
04-04	Creation of a Revolving Loan Fund for Town Center Revitalization Projects	08-18-04	3,000,000.00	150,000.00	2,850,000.00			250,000.00			$ 2,750,000.00
04-05	Reconstruction of Various County Roads	12-15-04	600,000.00				416,307.88	108,820.13		307,487.75	
05-01	Reserve for Interest Earned for Local Bridge Fund Grant	06-22-05	41,940.53				11,951.61	11,951.61			
05-01	Reserve for Interest Earned for Bridge Rehab. Fund Grant	06-22-05	1,429.05				1,429.05	1,429.05			
05-02	Demolition of Alms House	07-20-05	248,200.00	47,841.98						47,841.98	
05-03	Reconstruction of Various County Roads	11-02-05	500,000.00	18,200.48						18,200.48	
06-01	Various Improvements at Salem County Community College	05-03-06	1,800,000.00	949,163.02				949,163.02			
06-02	Reserve for Interest Earned for Local Bridge Fund Grant	06-21-06	91,458.17				91,458.17	91,458.17			
06-05	Reserve for Alterations and Improvements to County Buildings	11-15-06	100,000.00	16,399.03			13,968.00	30,367.03			
06-05	Reserve for Reconstruction of Various County Roads	11-15-06	1,400,000.00	740,817.10			561,515.96	608,349.96	35,174.64	658,808.46	
06-06	Reserve for Information Technology Equipment	12-06-06	75,000.00	6,825.68			949.00	949.00		6,825.68	
07-03	Disaster Recovery	05-16-07	500,000.00	174,579.59			31,461.19	127,088.82		78,951.96	
07-03	Purchase of Equipment for County Nursing Home	05-16-07	12,000.00	12,000.00					12,000.00		
07-04	Reserve for Interest Earned for County Aid Improvement Program Reconstruction of Various County Roads	05-16-07	402,792.28	399,765.29				373,657.28		26,108.01	
07-04	Reserve for Interest Earned for Local Bridge Fund Grant	05-16-07	31,478.81				31,478.81	31,478.81			
07-05	Dam Rehabilitation and Restoration	07-18-07	500,000.00	340,195.00			159,805.00			500,000.00	
07-06	Alterations, Improvements and Relocation of County Offices	07-18-07	$ 205,000.00	195,105.00				$ 138,376.68		$ 56,728.32	
07-07	Construction of Improvements to the Camp Kamey Dam Structure and Spillway	07-18-07	1,300,000.00	1,300,000.00				159,271.00		1,140,729.00	

(Continued)

18200

Exhibit SC-7

COUNTY OF SALEM
GENERAL CAPITAL FUND
Statement of Improvement of Authorizations
For the Year Ended December 31, 2008

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2007 Funded	Balance Dec. 31, 2007 Unfunded	2008 Authorizations	Prior Year Contracts Payable Reclassified	Paid or Charged	Canceled	Balance Dec. 31, 2008 Funded	Balance Dec. 31, 2008 Unfunded
07-08	Purchasing Vehicles and Equipment for the Mosquito Extermination Commission	08-15-07	120,500.00	105,875.00			14,625.00	119,320.24		1,179.76	
07-09	Alterations, Improvements and Relocation of County Buildings and Offices	09-19-07	100,000.00	65,800.00			34,200.00	34,200.00		65,800.00	
07-10	Old Court House Restoration Project	09-19-07	187,000.00	187,000.00				96,279.32		90,720.68	
07-11	Alterations, Improvements and Relocation of County Buildings and Offices	09-19-07	370,000.00	370,000.00						370,000.00	
07-11	Bathmetric Study for Avis Mill Pond	09-19-07	37,000.00	37,000.00				13,145.00		23,855.00	
07-12	Alterations, Improvements and Relocation of County Buildings and Offices	09-19-07	78,000.00	78,000.00				13,507.00		64,493.00	
07-13	Construction of Various Improvements at Salem County Community College	11-07-07	3,600,000.00		3,600,000.00			1,504,711.53		$ 2,095,288.47	
07-13	Costs Associated with Construction and Installation of Improvements to Salem County Community College	11-07-07	75,000.00	3,575.00	71,425.00			53,307.80		21,692.20	
07-15	Reconstruction of Various County Roads - Engineer	12-05-07	1,320,000.00	1,304,992.97			15,007.03	133,907.03		1,186,092.97	
07-15	Information Technology Purchase of Equipment	12-05-07	109,600.00	109,600.00				66,428.68		43,171.32	
07-15	Information Technology Departmental Equipment Purchase	12-05-07	16,380.00	3,803.00			12,577.00	16,151.56		228.44	
07-15	Repairs to Mosquito Extermination Equipment	12-05-07	71,017.00	71,017.00				71,000.10		16.90	
08-02	Acquisition of Certain Real Property and Existing Facilities with Completion of Various Renovations and Improvements at Facilities	06-18-08	6,000,000.00			6,000,000.00		5,258,151.38		741,848.62	
08-03	Reserve for Interest Earned for County Aid Improvement Program Reconstruction of Various County Roads	05-21-08	404,253.85			404,253.85		148,770.20		255,483.65	
08-03	Reserve for Interest Earned for Local Bridge Fund Grant	05-21-08	7,024.00			7,024.00		7,024.00			
08-04	Reconstruction and Maintenance of Various County Roads, Bridges and Dams	05-21-08	2,389,000.00			2,389,000.00		1,477,631.59		911,368.41	
08-04	Alterations, Improvements & Relocation of County Offices and Buildings	05-21-08	125,000.00			125,000.00		99,174.93		25,825.07	
08-04	Repairs to Mosquito Extermination Equipment	05-21-08	45,000.00			45,000.00				45,000.00	
08-04	Information Technology Purchase of Equipment	05-21-08	41,000.00			41,000.00		30,362.69		10,637.31	
08-06	Acquisition of Various Pieces of Equipment and Construction of Various Improvements	08-20-08	9,854,000.00			9,854,000.00		2,648,567.90			7,205,432.10
08-07	Construction of Truck Wash Facility	12-17-08	500,000.00			500,000.00				500,000.00	
				$ 7,121,986.97	$ 6,811,330.04	$ 19,365,277.85	$ 3,306,344.11	$ 15,915,053.40	$ 337,079.68	$ 10,397,373.79	$ 9,955,432.10

Payment from Capital Improvement Fund	$ 2,600,000.00		
Reserves	411,277.85		$ 289,905.04
Deferred Charges to Future Taxation-Unfunded	15,854,000.00		
Due From Pollution Control Financing Authority	464,825.36		35,174.64
Fund Balance	35,174.64		12,000.00
Capital Improvement Fund			
Cash Disbursements		$ 13,053,435.64	
Paid by Trustee Funds		1,504,711.53	
Reimbursements		(13,834.45)	
Contracts Payable		1,370,740.68	
	$ 19,365,277.85	$ 15,915,053.40	$ 337,079.68

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		DEBIT	CREDIT
Balance January 1, 2008	80031-01	XXXXXXXXXX	3,164.75
Received from 2008 Budget Appropriation *	80031-02	XXXXXXXXXX	2,600,000.00
		XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	12,000.00
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	2,600,000.00	XXXXXXXXX
			XXXXXXXXX
Balance December 31, 2008	80013-05	15,164.75	XXXXXXXXX
		2,615,164.75	2,615,164.75

* The full amount of the 2008 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2008	80030-01	XXXXXXXXXX	
Received From 2008 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received From 2008 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXX
			XXXXXXXXX
Balance December 31, 2008	80030-05		XXXXXXXXX

* The full amount of the 2008 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse

CAPITAL IMPROVEMENTS AUTHORIZED IN 2008 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amounts of Down Payment in Budget of 2008 or Prior Years
See Attached	19,365,277.85	15,854,000.00		
Total 80032-00	19,365,277.85	15,854,000.00		

NOTE - Where amount in column "Down Payment Provided By Ordinance" is LESS than 5% of the amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2007 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amounts of Down Payment in Budget of 2007 or Prior Years
Acquisition of Certain Real Property and				
Existing Facilities with Completion of				
Various Renovations and Imp.	6,000,000.00	6,000,000.00	(1)	
Reserve for Interest Earned for County Aid				
Improvement Program RVCR	404,253.85			
Reserve for Interest Earned for Local				
Bridge Fund Grant	7,024.00			
Reconstruction and Maintenance of Various				
County Roads, Bridges and Dams	2,389,000.00			
Alterations, Improvements, & Relocation of				
County Offices and Buildings	125,000.00			
Repairs to Mosquito Extermination Equip.	45,000.00			
Information Technology Purchase of				
Equipment	41,000.00			
Acquisition of Various Pieces of Equip. and				
Construction of Various Improvements	9,854,000.00	9,854,000.00	(2)	
Construction of Truck Wash Facility	500,000.00			
(1) Waiver granted regarding Salem County Special Services School District Bonds				
(2) Waiver granted regarding downpayment by the Local Finance Board				
Total 80032-00	19,365,277.85	15,854,000.00	0.00	0.00

NOTE - Where amount in column "Down Payment Provided By Ordinance" is LESS than 5% of the amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

Year-2008

		DEBIT	CREDIT
Balance January 1, 2008	80029-01	XXXXXXXXXX	118,381.16
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	35,174.64
Appropriated to Finance Improvement Authorizations	80029-02	35,174.64	XXXXXXXXXX
Appropriated to 2008 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2008	80029-04	118,381.16	XXXXXXXXXX
		153,555.80	153,555.80

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2008 _____

2. Amount of Cash in Special Trust Fund as of December 31, 2008 (Note A) _____

3. Amount of Bonds Issued Under Item 1
Maturing in 2009 _____

4. Amount of Interest on Bonds with a Covenant -
2009 Requirement _____

5. Total of 3 and 4 - Gross Appropriation _____

6. Less Amount of Special Trust Fund to be Used _____

7. Net Appropriation Required _____

Note A: - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2008 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2008 was _____
2. Amount of Item 1 Collected in 2008 (*) _____
3. Seventy (70) percent of Item 1 _____

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2008?

   Answer YES or NO _____

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2008?

   Answer YES or NO _____ If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

---

C. Does the appropriation required to be included in the 2009 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?

Answer YES or NO _____

D.

1. Cash Deficit in 2007 _____
2. 4% of 2007 Tax Levy for all purposes:
   Levy -- _____ = _____
3. Cash Deficit 2008 _____
4. 4% of 2008 Tax Levy for all purposes:
   Levy -- _____ = _____

E. Unpaid	2007	2008	Total
1. State Taxes			
2. County Taxes			
3. Amounts due Special Districts			
4. Amounts due School District for Local School Tax			

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2008

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on Sheet 2. Those sheets not filled in should be marked "Not Applicable".

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1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
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23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
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25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation
26.	Delinquent Taxes and Tax Title Liens
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32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
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35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2008
38.	General Capital Surplus, Bond Convenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
	UTILITIES ONLY
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42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
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