

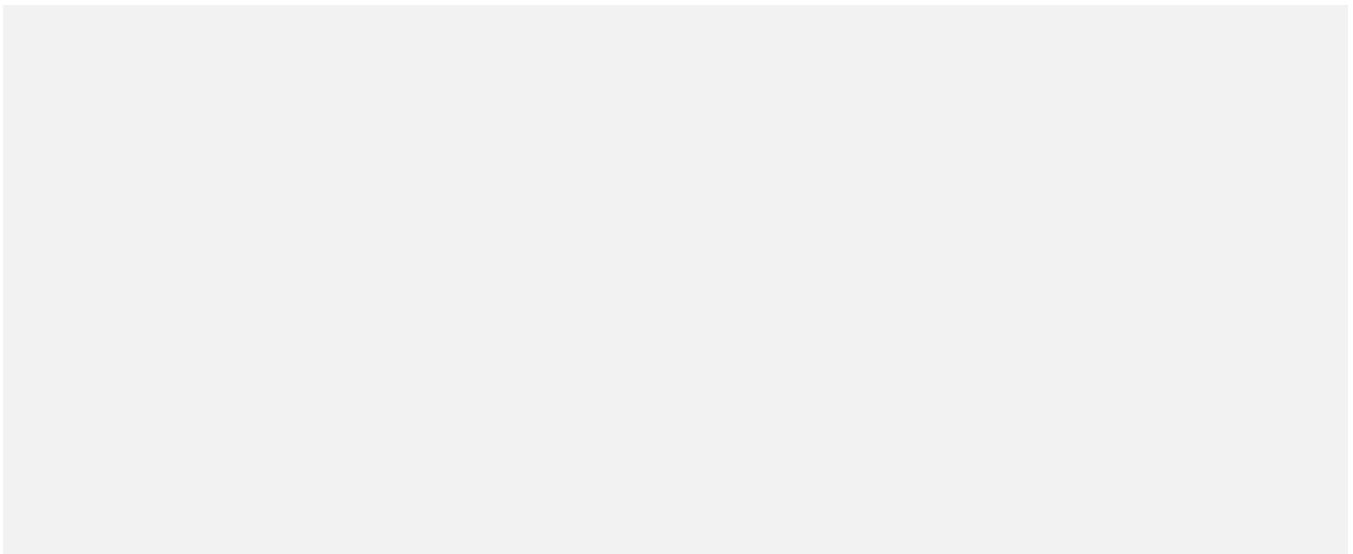
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement 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, 2019 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 Dec. 31, 2019 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 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:



Henry J. Ludwigsen
(Registered Municipal Accountant)

BOWMAN & COMPANY LLP
(Firm Name)

6 NORTH BROAD STREET, SUITE 201
(Address)

WOODBURY, NEW JERSEY 08096
(Address)

(856) 782-2894
(Phone Number)

(856) 782-2894
(Fax Number)

Certified by me

this 8th day May, 2020

**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 Levy or Appropriation "CAP" waiver.
10. The municipality has not applied for Transitional Aid for 2020

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: COUNTY OF SALEM

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s) _____ 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: COUNTY OF SALEM

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-6001147

Fed I.D. #

COUNTY OF SALEM

Municipality

SALEM

County

**Report of Federal and State Financial Assistance
Expenditures of Awards**

Fiscal Year Ending: December 31, 2019

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>1,692,938.12</u>	\$ <u>7,722,512.88</u>	\$ <u> </u>

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

- Single Audit
- Program Specific Audit
- 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 Title 2 U.S. Code of Federal Regulations(CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (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 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 state government.

Signature of Chief Financial Officer

Date

**POST CLOSING
TRIAL BALANCE -- TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2019**

Title of Account	Debit	Credit
DOG TRUST FUND		
CASH	-	
DUE TO -		
DUE TO STATE OF NJ		
RESERVE FOR DOG FUND		
FUND TOTALS	-	-
ASSESSMENT TRUST FUND		
CASH	-	
DUE TO -		
RESERVE FOR:		
FUND TOTALS	-	-
MUNICIPAL OPEN SPACE TRUST FUND		
CASH	1,211,560.52	
CERTIFICATES OF DEPOSIT	497,650.76	
DUE CURRENT FUND	1,444,335.17	
TAXES RECEIVABLE	286.25	
RESERVE FOR OPEN SPACE & FARMLAND PRESERVATION		3,153,832.70
FUND TOTALS	3,153,832.70	3,153,832.70
LOSAP TRUST FUND		
CASH	-	
FUND TOTALS	-	-

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE -- TRUST FUNDS (CONT'D)**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2019

Title of Account	Debit	Credit
CDBG TRUST FUND		
CASH	-	
DUE TO -		
FUND TOTALS	-	-
OTHER TRUST FUNDS		
CASH	2,503,247.56	
Reserve for:		
Accumulated Absences Trust		284,172.16
Commodities Resale Program		348,969.58
County Auction		3,552.92
County Clerk		82,785.08
Revolving Fund		2,568.88
Engineering Escrow		30,963.40
Environmental Enforcement		282,339.46
First Responder Dinner		7,392.46
Hospitalization		1.38
Housing Revitalization		73,590.45
Motor Vehicle Fines		286,793.24
Net Payroll Account		4,052.69
Parvin Bequest		16,910.15
Payroll Agency		382,503.70
Performance Bond - Woods Laurel Hills		3,375.00
Prosecutor's Office:		
Asset Maintenance Account		740.97
Auto Law Enforcement Trust Account		7,416.24
County Law Enforcement Trust Account		93,034.35
Federal County Law Enforcement Trust Account		74,785.94
Municipal Law Enforcement Trust Account		36,691.64
Seized Assets Trust Account		36,840.91
OTHER TRUST FUNDS PAGE TOTAL	2,503,247.56	2,059,480.60

(Do not crowd - add additional sheets)

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2018 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2019
Accumulated Absences Trust	196,357.47	142,102.46	54,287.77	284,172.16
Commodities Resale Program	49,265.05	303,436.42	3,731.89	348,969.58
County Auction	3,552.92			3,552.92
County Clerk	60,836.71	40,253.79	18,305.42	82,785.08
Custodian Interest		11,796.23	11,796.23	-
Revolving Fund		35,015.79	32,446.91	2,568.88
Document Preservation Fees		172,798.80	172,798.80	-
Engineering Escrow	28,533.40	3,000.00	570.00	30,963.40
Environmental Enforcement	322,697.61	124,033.34	164,391.49	282,339.46
First Responder Dinner	2,630.95	11,700.00	6,938.49	7,392.46
Hospitalization	1.38	-		1.38
Housing Revitalization	72,643.12	947.33		73,590.45
Motor Vehicle Fines	151,417.72	200,779.70	65,404.18	286,793.24
Net Payroll Account	4,052.69	18,462,731.00	18,462,731.00	4,052.69
Parvin Bequest	4,504.01	14,675.71	2,269.57	16,910.15
Payroll Agency	378,294.87	19,841,886.28	19,837,677.45	382,503.70
Performance Bond - Woods Laurel Hills	3,375.00			3,375.00
Prosecutor's Office:				-
Asset Maintenance Account	2,337.11	713.86	2,310.00	740.97
Auto Law Enforcement Trust Account	7,253.79	162.45		7,416.24
County Law Enforcement Trust Account	65,762.74	50,356.71	23,085.10	93,034.35
Federal County Law Enforcement Trust Account	81,548.71	1,037.23	7,800.00	74,785.94
Municipal Law Enforcement Trust Account	33,928.84	11,863.80	9,101.00	36,691.64
Seized Assets Trust Account	24,488.38	85,754.78	73,402.25	36,840.91
Realty Transfer Fees	-	1,330,796.90	1,330,796.90	-
Road Opening Deposits	17,828.44	518.00		18,346.44
SCAPG - Nutrition Program	2,754.61	12,199.35	1,590.00	13,363.96
SCAPG - Parvin	12,411.67	11,981.54	4,908.91	19,484.30
Self Insurance	63,408.69	849.77		64,258.46
Small Cities	-			-
Sheriff's Trust	45,242.08	9,520.17	2,988.47	51,773.78
Surrogate Fees	75,986.46	8,408.45	2,527.00	81,867.91
Tax Appeals Filing Fees	37,001.88	10,769.31	11,359.08	36,412.11
PAGE TOTAL	\$ 1,748,116.30	\$ 40,900,089.17	\$ 40,303,217.91	\$ 2,344,987.56

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, 2018	RECEIPTS					Disbursements	Balance Dec. 31, 2019
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 7

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2019

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current		17,605,293.04	896,533.54	16,708,759.50
Grant Fund				-
Trust - Dog License				-
Trust - Assessment				-
Trust - Municipal Open Space	381.80	1,211,178.72		1,211,560.52
Trust - LOSAP				-
Trust - CDBG				-
Trust - Other	451.25	2,643,054.35	140,258.04	2,503,247.56
				-
General Capital		11,632,482.31	456,856.24	11,175,626.07
				-
UTILITIES:				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	833.05	33,092,008.42	1,493,647.82	31,599,193.65

* 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 amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2019.

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 passbook at December 31, 2019.

All "Certificates of Deposits", 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: Hludwigsen@bowmanllp.com

Title: RMA

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
Salem County Area Plan Grant	880,143.00	870,948.00	1,036,381.00			714,710.00
Sandy	7,500.00					7,500.00
Public Health Preparedness & Response for Bioterrorism	479,307.68	265,340.00	251,250.00			493,397.68
Multijurisdictional Narcotics Task Force Grant	22,413.94					22,413.94
Victims of Crime Act Grant Program (VOCA)	38,312.25	279,182.00				317,494.25
State of NJ - Department of Military & Veterans Affairs - Veterans Transportation Program	7,583.68	13,000.00	13,000.00			7,583.68
NJ Transportation Trust Fund Authority - Murphy's Bridge	250,000.00					250,000.00
Design of Hook Road	150,005.14					150,005.14
Small Cities Housing Rehab	16,100.00		8,000.00			8,100.00
State Homeland Security Program (SHSP)	36,946.57	161,093.68	170,441.26			27,598.99
SJTPO - Salem Hancock's Bridge Road (CR 658)	2,711.00					2,711.00
NJ Transportation Trust Fund Authority - Jesse's Bridge	2,000,000.00					2,000,000.00
NJDCA - County-Wide Code Enforcement	250,000.00					250,000.00
NJDOT - Cohansey Friesburg Road	1,067,152.67		441,073.13			626,079.54
NJDOT - Woodstown Road	1,220,000.00		516,615.25			703,384.75
NJDOT - Pennsville Auburn Road, County Road #551: Phase II	283,625.00					283,625.00
Phase III	588,039.00		105,022.10			483,016.90
PAGE TOTALS	7,299,839.93	1,589,563.68	2,541,782.74	-	-	6,347,620.87

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	7,299,839.93	1,589,563.68	2,541,782.74	-	-	6,347,620.87
USDA - Rural Development - Enterprise Grant	10,841.00					10,841.00
NJDOT - Replacement of Centerton Bridge	1,000,000.00					1,000,000.00
NJDOT - Harmersville- Pecks Road CR 667, Phase II (ARRA)	286,085.00					286,085.00
NJDOT - CR 551 (Hook Rd) & E Pittsfield St to Rte 295		1,152,218.00				1,152,218.00
NJDOT - Fund Exchange Program		100,000.00				100,000.00
NJDOT - Hook Road, CR 551, Phase 2 - Design		100,000.00				100,000.00
NJDOT - Design of Hook Road, CR #551, Phase 3		69,197.00				69,197.00
SJTPO - Salem County Roadway Striping Program, Phase II	243,830.00					243,830.00
SJTPO-Salem County Safety Projects in Penns Grove TWP	65,686.00					65,686.00
Small Cites - ARC Parking Lot	21,088.54					21,088.54
Small Cities CDBG - Mid Atlantic Facility		320,000.00				320,000.00
HMEP Planning & Training	10,783.03					10,783.03
NJ Dept of Health - Seniors Farmers Market Nutrition		500.00				500.00
Design Mill and Overlay	3,737,429.85	1,492,365.15	1,068,494.02			4,161,300.98
Federal Aid - Commissioner's Pike, CR #581, Phase IV	535,564.06					535,564.06
Federal Aid - Centerton Traffic Signal	36,406.99	167,194.65	35,539.71			168,061.93
CDBG Disaster Recovery (Greenville Bridge)	38,126.00					38,126.00
Wastewater Management Plan	83,795.10					83,795.10
PAGE TOTALS	13,369,475.50	4,991,038.48	3,645,816.47	-	-	14,714,697.51

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	13,882,993.14	5,469,318.52	3,969,773.24	-	-	15,382,538.42
Alcoholic Treatment Program						-
#15-539-ADA-01	10,534.00					10,534.00
#16-539-ADA-01	27,700.00					27,700.00
#18-539-ADA-01	28,941.00	230,347.00	128,375.00			130,913.00
NJ Dept of Health - Right to Know	6,590.90	8,786.00	8,786.00			6,590.90
Bulletproof Vest Partnership	9,914.36	7,622.50	2,850.00			14,686.86
SCBG-ADA Grant Agreement#08-2115-00-Johnson Building	73,618.00					73,618.00
Short Line Track Rehabilitation	9,146.89					9,146.89
County Environmental Health Act (CEHA)	4,000.00	131,350.00				135,350.00
NJ Transit DOT-Short Line Track Rehab. Phase VI	1,891,127.00					1,891,127.00
Senior Citizen & Disabled Resident Transportation Program	442,761.22	346,318.00	493,215.84			295,863.38
FTA Small Urban & Rural Area Public Transportation (5311)	212,998.47	260,986.50	268,359.52			205,625.45
Municipal Alliance to Prevent Alcoholism & Drug Abuse	365,669.31	137,801.00	105,558.24			397,912.07
Alcohol & Drug Abuse Services	233,916.00					233,916.00
Early Intervention Program	20,407.00					20,407.00
EIP COLA Funds	9,983.00					9,983.00
Special Child Health and Early Intervention	42,007.00	41,018.00	62,835.00			20,190.00
Childhood Lead Exposure Prevention	157,034.00	200,000.00	155,664.00			201,370.00
PAGE TOTALS	17,429,341.29	6,833,547.52	5,195,416.84	-	-	19,067,471.97

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	17,429,341.29	6,833,547.52	5,195,416.84	-	-	19,067,471.97
Mental Health Administration	42,009.00					42,009.00
Juvenile Justice Commission Family Court Services	94,807.64	100,261.00	40,124.30			154,944.34
Juvenile Justice Commission State/Community Partnership	145,096.05	200,966.00				346,062.05
Prosecutor Insurance Fraud Reimbursement	74,578.04	250,000.00	256,092.34			68,485.70
Local Arts Program	4,685.00	46,843.00	46,843.00			4,685.00
MIPPA Outreach & Enrollment		80,000.00	19,179.00			60,821.00
State Health Insurance Assistance Program (SHIP)	28,353.00	33,000.00	28,438.00			32,915.00
Local Bridges, Future Needs - Kings Highway, CR #620	568,836.61					568,836.61
2014 Co Aid Improvement (Willow Grove Dam)	1,009,669.82					1,009,669.82
State Rail Plan	7,456.83					7,456.83
NJ Dept of Transportation - County Aid - ATP	10,352,047.81	4,842,538.00	2,077,435.83			13,117,149.98
Local Freight Impact Fund	950,000.00	221,487.00				1,171,487.00
Local Bridges, Future Needs	3,259,308.00	1,262,004.00				4,521,312.00
State Aid Highway Project - 2017 County Aid Imprv. Program	2,399,200.00					2,399,200.00
Emergency Housing Repair Fund	4,995.00					4,995.00
One Stop / WIA / Work First New Jersey - TANF	748,365.62	1,394,875.00	1,331,554.34			811,686.28
NJ Dept of Emergency Management - RERP	118,612.34	262,062.84	227,180.50			153,494.68
NJ OEM		55,000.00	55,000.00			-
PAGE TOTALS	37,237,362.05	15,582,584.36	9,277,264.15	-	-	43,542,682.26

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2019	2019 Budget Revenue Realized	Received	Other	Cancelled	Balance Dec. 31, 2019
PREVIOUS PAGE TOTALS	37,237,362.05	15,582,584.36	9,277,264.15	-	-	43,542,682.26
Title IV-D	534,944.80					534,944.80
Mosquito Identification and Control Activities	293.13					293.13
Clean Communities	-	500.00	500.00			-
Salem County Railroad Rehabilitation Program	6,014,192.49		434,758.10			5,579,434.39
Workforce Development Partnership Program	707,027.00		201,569.11			505,457.89
Body Armor Replacement - Prosecutor	-	2,410.97	2,410.97			-
Body Armor Replacement - Sheriff	-	25,260.07	25,260.07			-
PASP - Personal Assistance Services	926.28	11,114.10	11,114.12			926.26
JDAI Innovations		120,000.00	40,147.77			79,852.23
Historical Commission Grant	2,146.50	14,310.00	14,310.00			2,146.50
Health & Wellness Foundation:						-
Community Service Program (DARE)		10,000.00	10,000.00			-
5311	74,949.50	20,000.00	20,000.00			74,949.50
						-
						-
						-
						-
						-
						-
PAGE TOTALS	44,571,841.75	15,786,179.50	10,037,334.29	-	-	50,320,686.96

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
Salem County Area Plan Grant	888,118.35			137,639.50			750,478.85
Salem County Area Plan Grant 2019		850,560.00	20,388.00	811,744.62	3,493.53		62,696.91
Public Health Preparedness & Response for Bioterrorism	229,421.46			124,783.76			104,637.70
Public Health Preparedness & Response for Bioterrorism 2019			265,340.00	69,249.14			196,090.86
Multijurisdictional Task Force Grant #DE 2-18-17	6.94						6.94
Victims of Crime Act Grant Program (VOCA)	80,332.85	121,712.00		4,927.81	105,526.00		302,643.04
Victims of Crime Act Grant Program (VOCA) 2019			207,182.00	83,698.59			123,483.41
CDBG Disaster Recovery (Greenville Bridge)	28,502.00						28,502.00
Small Cities CDBG Mid Atlantic			320,000.00	43,677.09	677.09		277,000.00
Cancer Education & Early Detection Program	90.89						90.89
Small Cities Housing Rehab	7,456.00						7,456.00
State Homeland Security Program (SHSP)	177,862.13			161,698.06			16,164.07
State Homeland Security Program (SHSP) 2019			161,093.68	35,154.86			125,938.82
SJTPO - Salem Hancock's Bridge Road, PE (CR 658)	40,572.00						40,572.00
NJDOT - Replacement of Centerton Bridge	1,069,675.02						1,069,675.02
NJDOT - Pennsville-Auburn Rd, County Road#551, Phase 2	286,674.00						286,674.00
NJDOT - Cohansey Friesburg Road	440,159.42			208,936.98			231,222.44
NJDOT - Woodstown Road	645,983.06			120,388.33			525,594.73
NJDOT - Hook Road	75,877.24			30,894.20			44,983.04
PAGE TOTALS	3,970,731.36	972,272.00	974,003.68	1,832,792.94	109,696.62	-	4,193,910.72

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	3,970,731.36	972,272.00	974,003.68	1,832,792.94	109,696.62	-	4,193,910.72
NJDOT - Design of Hook Road - Phase 2			100,000.00				100,000.00
NJDOT - Design of Hook Road - Phase 3			69,197.00				69,197.00
NJDOT - SC Mill & Overlay	789,152.26	43,881.00	1,448,484.15	38,689.90			2,242,827.51
NJDOT - Pennsville Auburn Road, County Road #551 Phase III	588,038.64						588,038.64
NJDOT - E. Pittsfield St to 295, County Road #551 (Hook Rd)		1,152,218.00		1,071,860.18			80,357.82
NJDOT - Harmersville- Pecks Road Cr 667, Phase II (ARRA)	286,085.00						286,085.00
NJDOT - Fund Exchange Program			100,000.00				100,000.00
NJDOT - Salem County Mill and Overlay Resurfacing Program	1,837,971.50			1,825,483.98			12,487.52
SJTPO - Salem County Roadway Striping Program, Phase II	243,830.00						243,830.00
SJTPO - Salem County Safety Projects in Penn Grove Township	65,686.00						65,686.00
Federal Aid - Commissioner's Pike, CR #581, Phase III	535,565.59						535,565.59
Federal Aid - Centerton Traffic Signal	866.94	167,194.65		123,559.21			44,502.38
Subregional Transportation Planning Program	160,134.03						160,134.03
Subregional Transportation Planning Program 2019			34,400.00	29,991.76			4,408.24
Tiger III	635,033.32						635,033.32
Crop Insurance Education	72,082.54			63,464.89			8,617.65
Victims of Crime (SART/SANE)	95,188.23				37,249.00		132,437.23
Victims of Crime (SART/SANE) 2019		72,000.00	72,000.00	54,669.21			89,330.79
PAGE TOTALS	9,280,365.41	2,407,565.65	2,798,084.83	5,040,512.07	146,945.62	-	9,592,449.44

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	9,280,365.41	2,407,565.65	2,798,084.83	5,040,512.07	146,945.62	-	9,592,449.44
HMEP Planning & Training	2,052.77						2,052.77
Small Cities - ARC Parking Lot	42,830.04						42,830.04
Wastewater Management Plan	33,562.00						33,562.00
Stormwater Management	19,613.00						19,613.00
							-
Comprehensive Alcohol:							-
#13-582-ADA-00	10,389.68						10,389.68
#14-582-ADA-00	12,005.29						12,005.29
#15-582-ADA-00	21,595.59						21,595.59
#16-582-ADA-00	27,699.71						27,699.71
#17-582-ADA-00	111,686.08			24,265.34			87,420.74
#18-582-ADA-00	105,992.36			46,991.75	5,226.00		64,226.61
#19-582-ADA-00			230,347.00	123,964.58	18,274.00		124,656.42
Veterans Transportation	8,652.00			8,652.00			-
Veterans Transportation 2019		13,000.00		5,435.00			7,565.00
NJ Dept of Health - Right to Know	5,386.39			5,226.13			160.26
NJ Dept of Health - Right to Know 2019			8,786.00	3,969.93			4,816.07
Mosquito Identification and Control Activities	4,443.40						4,443.40
PAGE TOTALS	9,686,273.72	2,420,565.65	3,037,217.83	5,259,016.80	170,445.62	-	10,055,486.02

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	9,686,273.72	2,420,565.65	3,037,217.83	5,259,016.80	170,445.62	-	10,055,486.02
New Jersey Department of Correction - MAT Grant	156,001.31			156,001.31			-
SCBG - ADA Grant Agreement #08-2115-00 Johnson Building	95,801.33						95,801.33
Short Line Track Rehabilitation Phase VI 2014	1,149,048.35			184,437.93			964,610.42
County Environmental Health Act (CEHA)	83,215.66						83,215.66
County Environmental Health Act (CEHA) 2019		131,350.00		262,632.00	131,350.00		68.00
County Environmental Health Act (CEHA) 2020		118,123.20		72,324.34	118,123.20		163,922.06
Senior Citizen and Disabled Resident Transportation Program	259,600.94			166,254.87	625.00		93,971.07
Senior Citizen and Disabled Resident Transportation Program 20		346,318.00		283,687.12			62,630.88
FTA Small Urban & Rural Area Public Transportation (5311)	439,012.84			9,736.56			429,276.28
FTA Small Urban & Rural Area Public Transportation (5311) 201		260,986.50		234,171.38			26,815.12
Municipal Alliance to Prevent Alcoholism & Drug Abuse	218,337.62			102,758.93	42,152.02		157,730.71
Municipal Alliance to Prevent Alcoholism & Drug Abuse 2019		18,274.00	137,801.00	39,133.74			116,941.26
Clean Communities	50.00						50.00
SCIA Clean Communities 2019			500.00	485.00			15.00
Childhood Lead Exposure Prevention Project	123,138.49			129,661.93	6,523.44		0.00
Childhood Lead Exposure Prevention Project 2019			200,000.00	71,246.74			128,753.26
Special Child Health and Early Intervention	50,984.77				15,880.00		66,864.77
Special Child Health and Early Intervention 2019		15,880.00	41,018.00	19,330.83	15,880.00		53,447.17
PAGE TOTALS	12,261,465.03	3,311,497.35	3,416,536.83	6,990,879.48	500,979.28	-	12,499,599.01

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,261,465.03	3,311,497.35	3,416,536.83	6,990,879.48	500,979.28	-	12,499,599.01
Juvenile Justice Commission Family Court Services	94,807.64			21,076.85			73,730.79
Juvenile Justice Commission Family Court Services 2019		100,261.00		19,047.45			81,213.55
Juvenile Justice Commission State/Community Partnership	171,544.89			68,230.51			103,314.38
Juvenile Justice Commission State/Community Partnership 2019		200,966.00		118,338.60			82,627.40
JDAI Innovations 2019		120,000.00		40,529.58			79,470.42
Prosecutor Insurance Fraud Reimbursement	20,943.04			4,508.14			16,434.90
Prosecutor Insurance Fraud Reimbursement 2019		250,000.00		197,224.95			52,775.05
Operation Helping Hands OHH		58,824.00		55,964.46			2,859.54
Operation Helping Hands OHH 2019			100,000.00	15,441.88			84,558.12
Prosecutor Victim Witness Advocacy	55,789.24						55,789.24
Local Arts Program	18,011.00			10,936.00			7,075.00
Local Arts Program 2019		46,843.00		33,755.00	2,625.00		15,713.00
State Health Insurance Assistance Program (SHIP)	13,101.70			13,102.03	0.33		0.00
State Health Insurance Assistance Program (SHIP) 2019			33,000.00	30,913.22			2,086.78
MIPPA Outreach & Enrollment	0.35	40,000.00	40,000.00	40,000.00			40,000.35
Healthy Communities Initiative	14,946.48			2,310.84			12,635.64
Body Armor Replacement - Sheriff	21,484.77	20,064.72		35,161.17	803.00		7,191.32
Body Armor Replacement - Prosecutor		2,410.97		2,410.97			-
PAGE TOTALS	12,672,094.14	4,150,867.04	3,589,536.83	7,699,831.13	504,407.61	-	13,217,074.49

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	12,672,094.14	4,150,867.04	3,589,536.83	7,699,831.13	504,407.61	-	13,217,074.49
Medical Reserve Support	615.34						615.34
Project Lifesaver	146.35			70.70			75.65
USDOC - State Criminal Alien Assistance Program (SCAAP)	12,217.85		22,310.00	9,332.50			25,195.35
State Aid Highway Projects:							-
County Aid improvement Program 2012	182,169.52			182,169.52			-
County Aid improvement Program 2013	431,587.48			295,056.74			136,530.74
County Aid improvement Program 2014	2,480,268.66			1,284,585.88			1,195,682.78
County Aid improvement Program 2015							-
County Aid improvement Program 2016							-
County Aid improvement Program 2017	2,281,968.76			347,574.41			1,934,394.35
County Aid improvement Program 2018	4,842,538.00			2,766,525.98			2,076,012.02
County Aid improvement Program 2019			4,842,538.00				4,842,538.00
NJ Transportation Trust Fund Authority - Murphy's Bridge	399,424.82			399,424.82			-
Local Freight Impact Fund	950,000.00						950,000.00
Local Freight Impact Fund 2019			221,487.00				221,487.00
NJDCA - Countywide Code Enforcement	250,000.00						250,000.00
NJ Transportation Trust Fund Authority - Jesse's Bridge	2,000,000.00						2,000,000.00
Salem County Railroad Rehabilitation Program	6,014,192.49						6,014,192.49
PAGE TOTALS	32,517,223.41	4,150,867.04	8,675,871.83	12,984,571.68	504,407.61	-	32,863,798.21

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	32,517,223.41	4,150,867.04	8,675,871.83	12,984,571.68	504,407.61	-	32,863,798.21
Local Bridges, Future Needs - Kings Highway, CR #620	137,060.64						137,060.64
Local Bridges, Future Needs - Lake Palantine 2012	364,920.84						364,920.84
Local Bridges, Future Needs	3,195,970.69			698,197.66	32,546.29		2,530,319.32
Local Bridges, Future Needs 2019			1,262,004.00				1,262,004.00
One Stop / WIA	71,198.75						71,198.75
Work First New Jersey - TANF	710,960.12		1,394,875.00	1,324,205.85	5,475.28		787,104.55
NJ Dept of Emergency Management - RERP	191,189.69			191,240.09	50.40		0.00
NJ Dept of Emergency Management - RERP - 2019			262,062.84	219,411.77			42,651.07
Emergency Management Agency EMAA		55,000.00		55,000.00			-
State Rail Plan	38,206.75						38,206.75
Workforce Development Partnership Program	707,027.00						707,027.00
PASP - Personal Assistance Services	0.10						0.10
PASP - Personal Assistance Services 2019		11,114.10		10,187.85	926.16		1,852.41
Historical Commission Grant	3,560.00			2,810.00			750.00
Historical Commission Grant 2019		14,310.00		8,250.00			6,060.00
Title IV-D	534,029.97						534,029.97
NJ Dept of Transportation - County Aid - ATP	3,340,089.18						3,340,089.18
Surface Water Quality Monitoring	20,000.00						20,000.00
PAGE TOTALS	41,831,437.14	4,231,291.14	11,594,813.67	15,493,874.90	543,405.74	-	42,707,072.79

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Expended	Other	Cancelled	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
PREVIOUS PAGE TOTALS	41,831,437.14	4,231,291.14	11,594,813.67	15,493,874.90	543,405.74	-	42,707,072.79
Bulletproof Vest Partnership	21,840.00			3,943.00			17,897.00
Bulletproof Vest Partnership 2019		4,812.50	2,810.00				7,622.50
Senior Farmer Market Nutrition Program 2019			500.00	500.00			-
Right to Farm Activities Grant	8,452.15						8,452.15
Healthy Salem Healthy Body	11,657.11			11,283.31			373.80
Healthy Salem Healthy Body 2019			20,000.00	9,866.36			10,133.64
Health & Wellness Foundation - Rec Park	45.63						45.63
Health & Wellness Foundation - Healthy Community Development	7,408.31			577.50			6,830.81
Health & Wellness Foundation - Alcohol & Drug Residential Services	23,434.00						23,434.00
Health & Wellness Foundation - Specialized Transportation	80,968.42			72,805.96			8,162.46
Health & Wellness Foundation - Preparedness	16.68						16.68
Health & Wellness Foundation - 5311	74,949.50						74,949.50
Community Service 2019			10,000.00	6,321.38			3,678.62
County Match	195,311.00			195,250.33			60.67
HAVA Section 261 2019		51,216.08		27,794.58			23,421.50
							-
Atlantic City Electric - Fam Tour 2018	2.30						2.30
							-
PAGE TOTALS	42,255,522.24	4,287,319.72	11,628,123.67	15,822,217.32	543,405.74	-	42,892,154.05

**SCHEDULE OF UNAPPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Received	Other	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87			
Salem County Area Plan Grant		850,560.00	20,388.00	870,948.00		-
Public Health Preparedness & Response for Bioterrorism			265,340.00	265,340.00		-
Victims of Crime Act Grant Program (VOCA)		121,712.00	279,182.00	400,894.00		-
Victims of Crime Act Grant Program (VOCA) SART/FNE		72,000.00		72,000.00		-
State Homeland Security Program (SHSP)			161,093.68	161,093.68		-
NJDOT - Salem County Mill and Overlay Resurfacing Program		43,881.00	1,448,484.15	1,492,365.15		-
NJDOT - CR 551 (Hook Rd) & E Pittsfield St To Rte 295-Phase I		1,152,218.00		1,152,218.00		-
NJDOT - Hook Road, CR 551, Phase 2 - Design			100,000.00	100,000.00		-
NJDOT - Design of Hook Road, CR #551, Phase 3			69,197.00	69,197.00		-
NJDOT - Fund Exchange Program			100,000.00	100,000.00		-
SJTPO - Subregional Planning Program			34,400.00	34,400.00		-
Help Americans Vote Act		51,216.08		51,216.08		-
2018 State Criminal Alien Assistance Program (SCAAP)			22,310.00	22,310.00		-
Small Cities CDBG - Mid Atlantic Facility			320,000.00	320,000.00		-
MIPPA Outreach & Enrollment		40,000.00	40,000.00	80,000.00		-
Federal Aid - Centerton Traffic Signal		167,194.65		167,194.65		-
Crop Insurance Education					17,817.96	17,817.96
						-
						-
PAGE TOTALS	-	2,498,781.73	2,860,394.83	5,359,176.56	17,817.96	17,817.96

**SCHEDULE OF UNAPPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Received	Other	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	-	2,498,781.73	2,860,394.83	5,359,176.56	17,817.96	17,817.96
DCJ - Victims Witness Advocacy	26,204.00					26,204.00
Alcohol & Drug Abuse #18-582-ADA-00 Comprehensive Program			230,347.00	230,347.00		-
Veterans Transportation		13,000.00		13,000.00		-
NJ Dept of Health - Right to Know			8,786.00	8,786.00		-
Senior Citizen and Disabled Resident Transportation Program		346,318.00		346,318.00		-
FTA Small Urban & Rural Area Public Transportation (5311)		260,986.50		260,986.50		-
Municipal Alliance to Prevent Alcoholism & Drug Abuse			137,801.00	137,801.00		-
Clean Communities			500.00	500.00		-
Special Child Health and Early Intervention			41,018.00	41,018.00		-
Childhood Lead Exposure Prevention Project			200,000.00	200,000.00		-
Juvenile Justice Commission Family Court Services		100,261.00		100,261.00		-
Juvenile Justice Commission State/Community Partnership		200,966.00		200,966.00		-
Prosecutor Insurance Fraud Reimbursement		250,000.00		250,000.00		-
Local Arts Program		46,843.00		46,843.00		-
State Health Insurance Assistance Program (SHIP)			33,000.00	33,000.00		-
County Aid			4,842,538.00	4,842,538.00		-
Local Freight Impact Fund			221,487.00	221,487.00		-
Local Bridges, Future Needs			1,262,004.00	1,262,004.00		-
PAGE TOTALS	26,204.00	3,717,156.23	9,837,875.83	13,555,032.06	17,817.96	44,021.96

**SCHEDULE OF UNAPPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2019	Transferred from 2019 Budget Appropriations		Received	Other	Balance Dec. 31, 2019
		Budget	Appropriation By 40A:4-87			
PREVIOUS PAGE TOTALS	26,204.00	3,717,156.23	9,837,875.83	13,555,032.06	17,817.96	44,021.96
One Stop / WIOA			724,624.00	724,624.00		-
Work First New Jersey - TANF			670,251.00	670,251.00		-
NJ Dept of Emergency Management - RERP			262,062.84	262,062.84		-
PASP - Personal Assistance Services		11,114.10		11,114.10		-
Historical Commission Grant		14,310.00		14,310.00		-
Senior Farmer Market Nutrition Program			500.00	500.00		-
Healthy Salem Healthy Body			20,000.00	20,000.00		-
Community Service Program (DARE)			10,000.00	10,000.00		-
JDAI Innovations		120,000.00		120,000.00		-
Body Armor Fund (Sheriff)		20,064.72		20,064.72	5,195.35	5,195.35
Body Armor Fund (Prosecutor)		2,410.97		2,410.97		-
Bulletproof Vest Partnership		4,812.50	2,810.00	7,622.50		-
NJ OEM		55,000.00		55,000.00		-
County Environmental Health Act		131,350.00		131,350.00		-
Operation Helping Hand		58,824.00	100,000.00	158,824.00		-
						-
Atlantic City Electric Family Tour Grant	4,000.00					4,000.00
						-
PAGE TOTALS	30,204.00	4,135,042.52	11,628,123.67	15,763,166.19	23,013.31	53,217.31

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85004-00		XXXXXXXXXX
* 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, 2019 85045-00	XXXXXXXXXX	
2019 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance - December 31, 2019 85046-00		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2019 - June 30, 2020	XXXXXXXXXX	
Levy Calendar Year 2019	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2019 - 2020) 85044-00		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

COUNTY TAXES PAYABLE

	Debit	Credit
Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
2019 Levy :	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	-	-

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance - January 1, 2019 80003-06	XXXXXXXXXX	
2019 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2019 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08		XXXXXXXXXX
Balance - December 31, 2019 80003-09	-	XXXXXXXXXX
	-	-

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

STATEMENT OF GENERAL BUDGET REVENUES 2019

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	4,016,680.58	4,016,680.58	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	18,441,823.80	20,453,214.35	2,011,390.55
Added by N.J.S. 40A:4-87 (List on 17a)	11,628,123.67	11,628,123.67	-
			-
			-
Total Miscellaneous Revenue Anticipated 80103-	30,069,947.47	32,081,338.02	2,011,390.55
Receipts from Delinquent Taxes 80104-		-	-
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	58,653,268.22	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax 80121-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	58,653,268.22	58,653,268.22	-
	92,739,896.27	94,751,286.82	2,011,390.55

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	58,653,268.22
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	-	xxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxx
County Taxes 80111-00	-	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	-	xxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxx
Municipal Open Space Tax 80120-00	-	xxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxx	-
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	58,653,268.22	xxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxx	
*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.	58,653,268.22	58,653,268.22

STATEMENT OF GENERAL BUDGET REVENUES 2019

(Continued)

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

Source	Budget	Realized	Excess or Deficit
AREA PLAN GRANT	20,388.00	20,388.00	-
ALCOHOL AND DRUG ABUSE SERVICES	230,347.00	230,347.00	-
ALLIANCE TO PREVENT ALCOHOLISM AND DRUG ABUSE	137,801.00	137,801.00	-
VICTIMS OF CRIME ACT (VS-41B-17)	72,000.00	72,000.00	-
VOCA GRANT (V-17-17)	207,182.00	207,182.00	-
WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)	724,624.00	724,624.00	-
BULLETPROOF VEST PARTNERSHIP	2,810.00	2,810.00	-
TRANSPORTATION - COUNTY AID	4,842,538.00	4,842,538.00	-
HOMELAND SECURITY GRANT	161,093.68	161,093.68	-
COMMUNITY SERVICE PROGRAM (DARE)	10,000.00	10,000.00	-
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)	22,310.00	22,310.00	-
CHILDHOOD LEAD EXPOSURE PREVENTION PROJECT	200,000.00	200,000.00	-
EMERGENCY SERVICES - RADIO EMERGENCY RESPONSE PLAN (RERP)	262,062.84	262,062.84	-
SMALL CITIES CDBG 2018 - MID ATLANTIC FACILITY	320,000.00	320,000.00	-
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	33,000.00	33,000.00	-
MIPPA OUTREACH & ENROLLMENT	40,000.00	40,000.00	-
NJDOT - FUNDS EXCHANGE PROGRAM	100,000.00	100,000.00	-
HOOK ROAD, CR 551, PHASE 2 - DESIGN	100,000.00	100,000.00	-
DESIGN OF HOOK ROAD, CR 551, PHASE 3	69,197.00	69,197.00	-
SENIOR FARMERS MARKET NUTRITION- SALEM OAA	500.00	500.00	-
2019 HEALTHY SALEM - HEALTHY BODY	20,000.00	20,000.00	-
WORK FIRST NEW JERSEY WFNJ	670,251.00	670,251.00	-
SCIA - CLEAN COMMUNITIES	500.00	500.00	-
PAGE TOTALS	8,246,604.52	8,246,604.52	-

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2019

2019 Budget as Adopted	80012-01	81,111,772.60
2019 Budget - Added by N.J.S. 40A:4-87	80012-02	11,628,123.67
Appropriated for 2019 (Budget Statement Item 9)	80012-03	92,739,896.27
Appropriated for 2019 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	92,739,896.27
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	92,739,896.27
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	88,353,823.39
Paid or Charged - Reserve for Uncollected Taxes	80012-09	-
Reserved	80012-10	4,386,072.88
Total Expenditures	80012-11	92,739,896.27
Unexpended Balances Canceled (see footnote)	80012-12	-

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 "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2019 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		-

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
State of New Jersey:	
Reimburse General Election	67,687.50
CEHA Indirect Costs - Reimbursements	113,222.03
STNJ/Reimburse State Police Officers	4,512.50
Legal Settlements	55,648.50
Atlantic City Electric - Easements	37,092.00
Constitutional Officers Reimbursement	167,000.00
Revoling Loan Fund	3,435.41
Settlement	50,000.00
Insurance Refunds	132,091.67
Community Bus Retainage	170,501.86
Payment in Lieu of Taxes (PILOT)	11,830.00
Adult Literacy Instruction Space	12,032.00
Board of Social Services Reimbursement	10,000.00
Construction Bd Appeal Feels	100.00
Board of Elections / Copies & Supplies	16.10
County Auction	13,556.84
Garnishees	592.79
OPRA Fees	132.30
Prosecutor - County Fines	150.00
Prosecutor - Discovery	75.05
Prosecutor - Restitution	8,698.53
Jury Duty	5.00
Chemurs - Educational Services 2017 & 2018	15,700.00
Refunds and Reimbursements of Prior Year Expenses	114,833.78
Miscellaneous	170,083.68
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	1,158,997.54

**SURPLUS - CURRENT FUND
YEAR - 2019**

		Debit	Credit
1. Balance - January 1, 2019	80014-01	xxxxxxxxxx	6,184,690.54
2.		xxxxxxxxxx	
3. Excess Resulting from 2019 Operations	80014-02	xxxxxxxxxx	6,029,615.23
4. Amount Appropriated in the 2019 Budget - Cash	80014-03	4,016,680.58	xxxxxxxxxx
5. Amount Appropriated in 2019 Budget - with Prior Written-Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance - December 31, 2019	80014-05	8,197,625.19	xxxxxxxxxx
		12,214,305.77	12,214,305.77

**ANALYSIS OF BALANCE DECEMBER 31, 2019
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06		16,708,759.50
Investments	80014-07		
Sub Total			16,708,759.50
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		8,511,134.31
Cash Surplus	80014-09		8,197,625.19
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		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		8,197,625.19

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2020 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.) and 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 - 2019 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	58,653,268.22
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 2019 Levy		\$	58,653,268.22
5b. Reductions due to tax appeals **		\$	
5c. Total 2019 Tax Levy	82106-00	\$	58,653,268.22
6. Transferred to Tax Title Liens	82107-00	\$	
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82108-00	\$	
9. Discount Allowed	82108-00	\$	
10. Collected in Cash: In 2018	82121-00	\$	
In 2019 *	82122-00	\$	58,653,268.22
Homestead Benefit Credit		\$	
State's Share of 2019 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	-
Total To Line 14	82111-00	\$	58,653,268.22
11. Total Credits		\$	58,653,268.22
12. Amount Outstanding December 31, 2019	82120-00	\$	-
13. Percentage of Cash Collections to Total 2019 Levy, (Item 10 divided by Item 5c) is	100.00%		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	\$	58,653,268.22
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	58,653,268.22

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 divided by \$1,500,000, 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 part of 2019 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

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

	Debit	Credit
1. Balance - January 1, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings		XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Deductions Allowed By Tax Collector 2018 Taxes		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Deductions Disallowed By Tax Collector Prior Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	
10.		
11.		
12. Balance - December 31, 2019	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	-	XXXXXXXXXX
	-	-

Calculation of Amount to be included on Sheet 22, Item 10 -
2019 Senior Citizens and Veterans Deductions Allowed

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

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

		Debit	Credit
Balance - January 1, 2019		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2019 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019		-	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, 2019		-	-

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance - January 1, 2019		-	XXXXXXXXXX
A. Taxes	83102-00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXX	
B. Tax Title Liens	83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXX	
B. Tax Title Liens	83109-00	XXXXXXXXXX	
4. Added Taxes	83110-00		XXXXXXXXXX
5. Added Tax Title Liens	83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes	83107-00	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	-
8. Totals		-	-
9. Balance Brought Down		-	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	-
A. Taxes	83116-00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2019 Tax Sale	83118-00		XXXXXXXXXX
12. 2019 Taxes Transferred to Liens	83119-00		XXXXXXXXXX
13. 2019 Taxes	83123-00	-	XXXXXXXXXX
14. Balance - December 31, 2019		XXXXXXXXXX	-
A. Taxes	83121-00	-	XXXXXXXXXX
B. Tax Title Liens	83122-00	-	XXXXXXXXXX
15. Totals		-	-

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **NO ENTRY**

17. Item No. 14 multiplied by percentage shown above is **NO ENTRY** and represents the maximum amount that may be anticipated in 2020. 83125-00

(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, 2019	84101-00		XXXXXXXXXX
2. Foreclosed or Deeded in 2019		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	-	XXXXXXXXXX
4. Taxes Receivable	84104-00	-	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
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		XXXXXXXXXX
14. Balance - December 31, 2019	84114-00	XXXXXXXXXX	-
		-	-

CONTRACT SALES

		Debit	Credit
15. Balance - January 1, 2019	84115-00		XXXXXXXXXX
16. 2019 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance - December 31, 2019	84119-00	XXXXXXXXXX	-
		-	-

MORTGAGE SALES

		Debit	Credit
20. Balance - January 1, 2019	84120-00		XXXXXXXXXX
21. 2019 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance - December 31, 2019	84124-00	XXXXXXXXXX	-
		-	-

Analysis of Sale of Property: \$ _____ -
 * Total Cash Collected in 2019 (84125-00) _____
 Realized in 2019 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.A.40A:4-55,
 N.J.S.A. 40A:4-55.1 or N.J.S.A. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2018 per Audit Report	Amount in 2019 Budget	Amount Resulting from 2019	Balance as at Dec. 31, 2019
Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
Overexpenditure of Appropriations	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
TOTAL DEFERRED CHARGES	\$ _____	\$ _____	\$ _____	\$ _____

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2020</u>
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.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 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 in the column 'Balance Dec. 31, 2019 must be entered here and then raised in the 2020 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Sheet 30

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2018	REDUCED IN 2019		Balance Dec. 31, 2019
					By 2019 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 et seq. and are recorded on this page

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount in the column 'Balance Dec. 31, 2019 'must be entered here and then raised in the 2020 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
GENERAL CAPITAL BONDS**

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxxxx	30,224,000.00	
Issued	80033-02	xxxxxxxxxx	10,935,000.00	
Paid	80033-03	3,029,000.00	xxxxxxxxxx	
Outstanding - December 31, 2019	80033-04	38,130,000.00	xxxxxxxxxx	
		41,159,000.00	41,159,000.00	
2020 Bond Maturities - General Capital Bonds			80033-05	\$ 3,240,000.00
2020 Interest on Bonds*		80033-06	\$ 1,335,605.30	
ASSESSMENT SERIAL BONDS				
Outstanding - January 1, 2019	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxxxx	
		-	-	
2020 Bond Maturities - Assessment Bonds			80033-11	\$
2020 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 1,335,605.30

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds, Series 2019	400,000.00	9,515,000.00	6/18/2019	Various
County College Bonds, Series 2019	75,000.00	1,420,000.00	6/18/2019	Various
Total	475,000.00	10,935,000.00		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR LOANS**

DAM RESTORATION LOAN

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80033-01	xxxxxxxx	1,300,000.00	
Issued	80033-02	xxxxxxxx		
Paid	80033-03		xxxxxxxx	
Refunded				
Outstanding - December 31, 2019	80033-04	1,300,000.00	xxxxxxxx	
		1,300,000.00	1,300,000.00	
2020 Loan Maturities			80033-05	\$
2020 Interest on Loans			80033-06	\$
Total 2020 Debt Service for	Loan		80033-13	\$ -
LOAN				
Outstanding - January 1, 2019	80033-07	xxxxxxxx		
Issued	80033-08	xxxxxxxx		
Paid	80033-09		xxxxxxxx	
Outstanding - December 31, 2019	80033-10	-	xxxxxxxx	
		-	-	
2020 Loan Maturities			80033-11	\$
2020 Interest on Loans			80033-12	\$
Total 2020 Debt Service for	LOAN		80033-13	\$ -

LIST OF LOANS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2020 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2020 Debt Service
Outstanding - January 1, 2019	80034-01	xxxxxxxxxx		
Paid	80034-02		xxxxxxxxxx	
Outstanding - December 31, 2019	80034-03	-	xxxxxxxxxx	
		-	-	
2020 Bond Maturities - Term Bonds	80034-04		\$	
2020 Interest on Bonds	80034-05		\$	
TYPE I SCHOOL SERIAL BONDS				
Outstanding - January 1, 2019	80034-06	xxxxxxxxxx		
Issued	80034-07	xxxxxxxxxx		
Paid	80034-08		xxxxxxxxxx	
Outstanding - December 31, 2019	80034-09	-	xxxxxxxxxx	
		-	-	
2020 Interest on Bonds*	80034-10		\$	
2020 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

LIST OF BONDS ISSUED DURING 2019

Purpose	2020 Maturity	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
Total	80035-	-		

2020 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2019	2020 Interest Requirement
1. Emergency Notes	80036-	\$	\$
2. Special Emergency Notes	80037-	\$	\$
3. Tax Anticipation Notes	80038-	\$	\$
4. Interest on Unpaid State & 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, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
2019-02: Various 2019 Capital Improvements	5,714,000.00	6/18/2019	5,714,000.00	06/18/20	2.5000%		142,850.00	06/18/20
Page Totals	5,714,000.00		5,714,000.00			-	142,850.00	

Sheet 33

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. 80051-01 80051-02

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 2017 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2020 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2019	Date of Maturity	Rate of Interest	2020 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of 2017 or prior must be appropriated in full in the 2020 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 Lease Obligation Outstanding Dec. 31, 2019	2020 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 34a

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 a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
96-01 Acquisition of Various Pieces of Equip. & Construction of Various Capital Improvements	114,805.73			27,689.50	78,544.50		63,950.73	
99-01 Renovation of Salem County Emergency Operations Center	880.50						880.50	
04-03 Acquisition of Easement &/or Development Rights to Various Parcels of Real Property	593,186.81			5,850.00	57,846.77		541,190.04	
04-04 Creation of Revolving Loan Fund for Town Center Revitalization Projects		20.00						20.00
06-05 Reserve for Reconstruction of Various County Roads	62.60						62.60	
07-07 Construction of Improvements of the Camp Karney Dam Structure and Spillway	1,111,945.25			43,742.25	172,287.25		983,400.25	
08-03 Reserve for Interest Earned for County Aid Improvement Program Reconstruction of Various County Roads	9,729.28			291,198.20	64,573.92		236,353.56	
08-06 Acquisition of Various Pieces of Equip. and Construction of Vairous Improvements	472,900.02			23,786.65	122,194.80		374,491.87	
09-02 Reconstructution and Maintenance of Various County Roads,Bridges and Dams	1,138.08						1,138.08	
Page Total	2,304,648.27	20.00	-	392,266.60	495,447.24	-	2,201,467.63	20.00

Sheet 35

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,304,648.27	20.00	-	392,266.60	495,447.24	-	2,201,467.63	20.00
10-08 Acquisition of Various Pieces of Equip. and Construction of Various Improvements								
11-02 Reconstruction & Maintenance of Various County Roads, Bridges and Dam					(32,546.29)		32,546.29	
11-03 Interest Earned for County Aid Improvement Grant	7,591.87						7,591.87	
11-04 Repair and Reconstruction of Roads, Bridges & Railroads Damaged by Floods		10,985.05		291,354.71	211,214.68		91,125.08	
12-02 Various Improvements to Roadways, Bridges, Railroads and Other Public Property Damaged by Hurrigan Irene				88,000.00	88,000.00			
12-04 Recon & Maint of Various County Roads, Bridges and Dams	36.28						36.28	
12-05 Internet County Aid Improvement Grant	3,028.36						3,028.36	
13-02 Interest County Aid Improvement	1,258.32						1,258.32	
13-03 Various Improvements								
13-04 Information Technology Upgrade	2,257.04						2,257.04	
PAGE TOTALS	2,318,820.14	11,005.05	-	771,621.31	762,115.63	-	2,339,310.87	20.00

Sheet 35.1

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2019		2019 Authorizations	Other	Expended	Authorizations Canceled	Balance - December 31, 2019	
	Funded	Unfunded					Funded	Unfunded
PREVIOUS PAGE TOTALS	2,318,820.14	11,005.05	-	771,621.31	762,115.63	-	2,339,310.87	20.00
13-07 Various Improvements to Salem Community College								
16-05 Various Capital Improvements	216,536.91			654,123.89	709,278.51		161,382.29	
18-04 Various County Short Line Railroad Port Area Improvements		3,101,356.50		128,718.15	239,209.45		2,990,865.20	
18-02 Various Capital Improvements and the Acquisition of Various Capital Equipment for Salem County Community College	2,535,752.88				2,535,752.88			
18-03 Various Capital Improvements and the Acquisition of Various Capital Improvement	264,335.00			10,400.00	263,073.65		11,661.35	
19-02 Various 2019 Capital Improvements			6,000,000.00		2,935,015.34			3,064,984.66
19-03 Undertaking of SFY 2019-2020 Capital Improvements at and for Certain Facilities of Salem County Community College			1,500,000.00		861,686.22		638,313.78	
PAGE TOTALS	5,335,444.93	3,112,361.55	7,500,000.00	1,564,863.35	8,306,131.68	-	6,141,533.49	3,065,004.66

Sheet 35.2

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2019	80031-01	xxxxxxxxxx	378,936.73
Received from 2019 Budget Appropriation *	80031-02	xxxxxxxxxx	1,065,030.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	285,717.00	xxxxxxxxxx
			xxxxxxxxxx
Balance - December 31, 2019	80031-05	1,158,249.73	xxxxxxxxxx
		1,443,966.73	1,443,966.73

*The full amount of the 2019 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, 2019	80030-01	XXXXXXXXXX	
Received from 2019 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2019 Emergency Appropriation *	80030-03	XXXXXXXXXX	
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance - December 31, 2019	80030-05	-	XXXXXXXXXX
		-	-

*The full amount of the 2019 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2019 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2019 or Prior Years
19-02 Various 2019 Capital	-			
Improvements	6,000,000.00	5,714,283.00	285,717.00	
	-			
19-03 Undertaking of SFY 2019-2020 Capital	-			
Improvements at and for Certain	-			
Facilities of Salem Community	-			
College	1,500,000.00	1,500,000.00		
	-			
	-			
	-			
Total 80032-00	7,500,000.00	7,214,283.00	285,717.00	-

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of 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 - 2019

	Debit	Credit
Balance - January 1, 2019 80029-01	xxxxxxxxxx	108,752.23
Premium on Sale of Bonds	xxxxxxxxxx	8,977.54
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Premium on Sale of Notes		56,225.76
Appropriated to Finance Improvement Authorizations 80029-02		xxxxxxxxxx
Appropriated to 2019 Budget Revenue 80029-03		xxxxxxxxxx
Balance - December 31, 2019 80030-04	173,955.53	xxxxxxxxxx
	173,955.53	173,955.53

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 2019 was | \$ | <u>58,653,268.22</u> |
| 2. Amount of Item 1 Collected in 2019 (*) | \$ | <u>58,653,268.22</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>41,057,287.75</u> |

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2019?

Answer YES or NO **YES**

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2019?

Answer YES or NO **YES** 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 2020 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO **NO**

D.

- | | | | |
|--|---------|----|--|
| 1. Cash Deficit 2018 | | \$ | <u> </u> |
| 2. 4% of 2018 Tax Levy for all purposes: | | | |
| | Levy -- | \$ | <u> </u> = \$ <u> </u> |
| 3. Cash Deficit 2019 | | \$ | <u> </u> |
| 4. 4% of 2019 Tax Levy for all purposes: | | | |
| | Levy -- | \$ | <u> </u> = \$ <u> </u> |

E.

	<u>Unpaid</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
1. State Taxes	\$	<u> </u>	\$ <u> </u>	\$ <u> </u> -
2. County Taxes	\$	<u> </u>	\$ <u> </u> -	\$ <u> </u> -
3. Amounts due Special Districts	\$	<u> </u>	\$ <u> </u> -	\$ <u> </u> -
4. Amount due School Districts for School Tax	\$	<u> </u>	\$ <u> </u> -	\$ <u> </u> -