

LOCAL GOVERNMENT EMERGENCY FUND (CRF) Program Description and Guidelines State Fiscal Year 2021

State of New Jersey Philip D. Murphy, Governor

Department of Community Affairs Lt. Governor Sheila Y. Oliver, Commissioner

New Jersey Department of Community Affairs Division of Local Government Services 101 S. Broad Street Trenton, NJ 08625 P.O. Box 803 LGEF@dca.nj.gov

PROGRAM OVERVIEW

The Department of Community Affairs (DCA) is dedicated to helping local governments improve the quality of life in every one of the state's 565 municipalities. As the public health emergency associated with the COVID-19 pandemic continues, county and municipal governments throughout New Jersey have been severely impacted. The most significant negative financial impacts result from extreme economic contraction, deficits in tax and fee revenues, and extraordinary increases in public safety and health and human services expenditures. Severe fiscal stress limits the ability of counties and municipalities to maintain essential services and take the steps necessary to fight COVID-19. Without substantial federal assistance, residential taxpayers would absorb the primary impact of meeting these extraordinary needs and closing any associated operating deficits. This outcome is unsustainable given the present economic circumstances. Local emergency aid is essential to avoid imposing an undue burden on already financially-stressed taxpayers.

Therefore, the Department of Community Affairs ("DCA"), through the Division of Local Government Services ("DLGS" or "Division"), has been deemed the lead agency for the distribution of the Local Government Emergency Fund, provided through an allocation of the State of New Jersey's CARES Act Coronavirus Relief Fund (CRF Funds).

ELIGIBILITY CRITERIA

Counties and municipalities excluded from the federal government's direct CRF allocation plan, as well as those counties and municipalities that are currently the most impacted in comparison to their available resources, are eligible for Local Government Emergency Funds. Their maximum distribution is determined by formula. The counties and municipalities eligible to receive CRF funds, and their respective maximum funding eligibility is determined using an allocation formula based on variety of pertinent metrics including:

- The local COVID-19 infection rate
- Population
- Fiscal stress
- Municipal Revitalization Index
- Public safety, public health, and human services-related expenditures as percentage of total budget

The formula allocates a greater amount of CRF funds to those counties and municipalities with the greater amounts of COVID response need, lower fiscal and operational capacity to meet said need, and with spending more closely aligned with the eligible uses of funds. To ensure equitable downstream distribution, the formula allocates funds between the county and municipalities within

that county based upon the respective county and municipal shares of total public safety and health and human services expenditures based upon budgeted and actual data.

This process allocates more CRF money to towns with greater amounts of COVID responserelated need, and lower fiscal and operational capacity to meet that need.

QUALIFYING EXPENDITURES

Local Government Emergency Fund grant funds may only be used to cover expenditures incurred as part of the local unit's response to COVID-19. All expenditures must be reasonably necessary for their intended use in the reasonable judgment of the government officials responsible for the relevant local budget determinations. Expenditures must not have been accounted for in the county or municipal budget most recently approved as of March 27, 2020. Local Government Emergency Funds may not be used to fill shortfalls in government revenue or to cover expenditures that would not otherwise qualify for reimbursement, including the provision of assistance to meet tax obligations to a county or a board of education.

Examples of permissible expenses include, but are not necessarily limited to:

1. Medical expenses such as:

• COVID-19-related expenses of public hospitals, clinics, and similar facilities.

• Expenses incurred to establish temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.

• Costs of providing COVID-19 testing, including serological testing.

• Emergency medical response expenses, including emergency medical transportation, related to COVID-19.

• Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:

• Expenses for communication and enforcement of public health orders related to COVID-19.

• Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment for medical personnel, police officers, social workers, child protection services and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.

• Expenses for disinfection of public areas and other facilities (e.g. nursing homes) in response to the COVID-19 public health emergency.

• Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.

• Expenses for public safety measures undertaken in response to COVID-19.

• Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Specific examples include COVID-19 related overtime and temporary employees hired for the COVID-19 response. This is not meant to reimburse salaries and other regular payroll expenses that were already budgeted for county or municipal personnel.

4. Expenses arising from actions to facilitate compliance with COVID-19-related public health measures, such as:

• Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.

• Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.

• Expenses for providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.

• COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.

• Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.

5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.

Eligible expenditures must be incurred during the CARES qualifying period, between March 1, 2020 and December 30, 2020. Eligible expenditures may only include those items which are documented and certified as qualifying under the CARES Act. They may not result in a duplication of benefits, meaning the expenditures must not already be funded through other federal or alternative sources.

The United States Department of Treasury's "<u>Coronavirus Relief Fund: Guidance for State</u>, <u>Territorial, Local, and Tribal Governments</u>," "<u>Coronavirus Relief Fund Frequently Asked</u> <u>Questions</u>," and the "<u>United States Department of the Treasury Office of Inspector General</u> <u>Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping</u>" are hereby incorporated by reference into these Program Guidelines.

INELIGIBLE EXPENSES

Examples of impermissible expenses include, but are not limited to:

- Any expenses not fully justified that DLGS may deem ineligible.
- Any expenses exceeding the local unit's maximum authorized funding amount.
- Expenses related to alcohol, out-of-state or out-of-country travel, prizes and awards, honoraria, lobbying expenses, fundraising events/expenses, grant-writing costs, fines and penalties, taxes, deficit funding, and refreshments for meetings.

FUNDING AVAILABLE

Eligible entities may seek reimbursement for up to 100% of eligible costs incurred, up to their maximum total allocation amount, set forth herein.

Confirmed unrequested, unapproved, or released amounts within any individual local unit's allocation may be redistributed to other grant program participants in accordance with the allocation formula.

APPLICATION PROCESS

Each application submitted to the Division of Local Government Services shall: include the amount of Local Government Emergency Funds the local unit wishes to reserve for its reimbursement, a description of the projected line items and amounts for reimbursement, and documentation of the applicant's capacity to utilize, account for, and provide management and oversight of all Funds provided, including a list of personnel who will be responsible for that oversight.

Applications must be submitted by email and in hard copy.

The following items are required to complete a Local Government Emergency Fund application:

- Completed Application Form
- Certified Governing Body Resolution
- CFO Certification of Anticipated Need

Two hard copies must be received no later than seven (7) calendar days following email submission and mailed to:

Attn: Local Government Emergency Fund New Jersey Department of Community Affairs Division of Local Government Services P.O. Box 803 Trenton, NJ 08625-0803 LGEF@dca.nj.gov

SUBMISSION DEADLINE

All Local Government Emergency Fund applications must be received no later than November 10, 2020, and all reimbursement requests must be submitted by no later than December 10, 2020. Strict adherence to this deadline is compelled by the December 30, 2020 expenditure deadline established within the CARES Act.

APPLICATION REVIEW

DLGS will evaluate all Local Government Emergency Fund applications. Incomplete applications will be rejected. Rejected applications may be refiled prior to the November 10, 2020 deadline.

Funding eligibility and amount determinations are final and not subject to appeal.

GRANT FUNDING PROCESS

All awards are subject to the availability of funds.

Upon completion of application review and approval, DLGS will enter into an agreement with applicants approved for funding. Following execution of the agreement, the grantee can seek reimbursement of eligible expenses, provided that all program and federal CARES funding conditions have been satisfied.

GRANT AGREEMENTS

Grant recipients (Grantees) must execute a grant agreement identifying qualifying expenses that will be paid with awarded funds and stipulating that grant funds will only be used for qualifying purposes. If the Grantee fails to execute the agreement, the grant award will be rescinded. Each Grantee must agree to abide by all applicable statutes, rules, regulations, and policies governing the Program.

Grants will be made available, on a reimbursement basis, up to the amount of the maximum allocation for the Grantee, as set forth in Appendix A herein. There will be no advance payment or drawdown of grant funds. Eligible costs are reimbursed to the grantee upon submission of evidence of payment by the grantee.

Requests for payment must be made by submitting a Financial Status Report (FSR) Expense Report, Payment Voucher, and Grant Progress Report. The recipient must also forward copies of fully executed purchase orders and copies of cancelled checks (both sides), and/or payroll records, as applicable, documenting the expenditure of funds for which reimbursement is sought. Any accompanying payroll documentation must either exclude or have redacted the Social Security Numbers and home addresses of personnel. Requests for reimbursement can be submitted at any time prior to December 10, 2020. Reimbursement requests received after December 10, 2020 cannot be processed due to the applicable CARES Act deadlines.

Payment will be made via electronic transfer of funds to the account and financial institution identified by the grantee.

In order to receive payment, each Grantee must execute an Excel-based drawdown/reimbursement request form certified by the county or municipal Chief Financial Officer (CFO) and the local unit's Chief Administrative Officer and accompanied by a State of New Jersey payment voucher. Each drawdown request must include all requisite supporting documentation

If line items being reimbursed deviate from those anticipated and authorized in the Grant Agreement, for example if an individual is being substituted or the amount sought is less or more than the amount stated on the grant budget, the Grantee must state what is being changed on a separate sheet on the drawdown request form. The Grantee must also include on the drawdown request form any State or Federal grant or loan programs which Grantee is seeking funds for the items requested for reimbursement, as well as whether funds from said program(s) have been awarded, committed, or disbursed. The Division reserves the right to request additional information and documentation as necessary. The Division will engage in a duplication of benefits analysis prior to any disbursement, which will include post-disbursement review of the county's or municipality's budget, annual financial statement and the annual audit. The Division may disallow all or part of any non-compliant costs, prohibit incurrence of additional related obligations, and reserves the right to seek available remedies including recapture of improperly claimed reimbursements.

After approval by the Program Manager (or in his/her stead such other Division staff as designated by the Director), the request must be approved by DCA's Office of Fiscal Affairs (each of which may request additional information as necessary) before funds can be drawn down.

RECORDKEEPING

Grantees shall retain all records relating to a Local Government Emergency Fund grant for a minimum of five years after receipt of the final drawdown of grant funds pursuant to the Grant Agreement.

Such records shall be subject to examination, audit, and inspection by DLGS and/or any other federal, state, or local agency that has jurisdictional authority.

DLGS reserves the right to rescind grant awards, reclaim funds, withhold future grant funding and/or disqualify a grantee from participating in future grant awards if any condition of the grant program is unmet, including if grant funds received by the grantee are not properly accounted for, or if the grantee fails to meet reporting or certification requirements.

GRANT CLOSEOUT PROCESS

A grantee must identify its final payment request. The conclusion of the grant period cannot occur before the grantee either seeks and obtains reimbursement for eligible expenses up to the full grant amount or acknowledges such funds are no longer required, authorizing their release for potential redistribution among the remaining grant pool.

Regardless of the date of the conclusion of the grant period, each grant recipient must submit a final report documenting that all administrative responsibilities and required activities under the approved Local Government Emergency Fund grant have been satisfactorily completed by the date of conclusion.

ASSISTANCE

Applicants may contact program staff via e-mail to <u>LGEF@dca.nj.gov</u> to discuss the program and inquire regarding qualifying expenditures prior to submission of the application.

APPENDIX A

County and Municipal Grant Allocation

Initial Maximum Per-Local-Unit Eligibility

| Local Unit | County | Initial |
|----------------------|------------|-------------|
| Abaaaan Cita | Atlantic | Allocation |
| Absecon City | | \$136,675 |
| Atlantic City | Atlantic | \$906,120 |
| Brigantine City | Atlantic | \$124,099 |
| Buena Borough | Atlantic | \$67,412 |
| Buena Vista Township | Atlantic | \$100,342 |
| Corbin City | Atlantic | \$5,257 |
| Egg Harbor City | Atlantic | \$77,652 |
| Egg Harbor Township | Atlantic | \$614,254 |
| Estell Manor City | Atlantic | \$21,026 |
| Folsom Borough | Atlantic | \$22,843 |
| Galloway Township | Atlantic | \$499,333 |
| Hamilton Township | Atlantic | \$379,477 |
| Hammonton Town | Atlantic | \$235,796 |
| Linwood City | Atlantic | \$80,694 |
| Longport Borough | Atlantic | \$8,908 |
| Margate City | Atlantic | \$74,493 |
| Mullica Township | Atlantic | \$85,329 |
| Northfield City | Atlantic | \$113,963 |
| Pleasantville City | Atlantic | \$431,418 |
| Port Republic City | Atlantic | \$11,277 |
| Somers Point City | Atlantic | \$154,604 |
| Ventnor City | Atlantic | \$152,081 |
| Weymouth Township | Atlantic | \$32,029 |
| Total (Municipal) | | \$4,335,082 |
| County of Atlantic | | \$1,983,853 |
| GRAND TOTAL | | \$6,318,936 |
| Bass River Township | Burlington | \$18,459 |
| Beverly City | Burlington | \$41,608 |

| Bordentown City | Burlington | \$46,809 |
|-------------------------|------------|-----------|
| Bordentown Township | Burlington | \$132,234 |
| Burlington City | Burlington | \$159,462 |
| Burlington Township | Burlington | \$307,618 |
| Chesterfield Township | Burlington | \$79,641 |
| Cinnaminson Township | Burlington | \$188,334 |
| Delanco Township | Burlington | \$54,815 |
| Delran Township | Burlington | \$193,270 |
| Eastampton Township | Burlington | \$79,409 |
| Edgewater Park Township | Burlington | \$123,389 |
| Evesham Township | Burlington | \$526,331 |
| Fieldsboro Borough | Burlington | \$6,414 |
| Florence Township | Burlington | \$165,206 |
| Hainesport Township | Burlington | \$52,834 |
| Lumberton Township | Burlington | \$153,185 |
| Mansfield Township | Burlington | \$86,464 |
| Maple Shade Township | Burlington | \$258,041 |
| Medford Township | Burlington | \$252,568 |
| Medford Lakes Borough | Burlington | \$39,528 |
| Moorestown Township | Burlington | \$216,339 |
| Mount Holly Township | Burlington | \$155,312 |
| Mount Laurel Township | Burlington | \$468,834 |
| New Hanover Township | Burlington | \$96,065 |
| North Hanover Township | Burlington | \$91,498 |
| Palmyra Borough | Burlington | \$93,936 |
| Pemberton Borough | Burlington | \$26,311 |
| Pemberton Township | Burlington | \$410,918 |
| Riverside Township | Burlington | \$118,838 |
| Riverton Borough | Burlington | \$29,837 |
| Shamong Township | Burlington | \$51,859 |
| Southampton Township | Burlington | \$111,214 |
| Springfield Township | Burlington | \$37,575 |
| Tabernacle Township | Burlington | \$64,604 |
| Washington Township | Burlington | \$7,276 |
| Westampton Township | Burlington | \$112,986 |
| Willingboro Township | Burlington | \$520,753 |

| Woodland Township | Burlington | \$33,852 |
|------------------------|------------|-------------|
| Total (Municipal) | | \$5,628,140 |
| County of Burlington | | \$2,559,212 |
| GRAND TOTAL | | \$8,187,352 |
| | | |
| Avalon Borough | Cape May | \$8,249 |
| Cape May City | Cape May | \$30,485 |
| Cape May Point Borough | Cape May | \$1,964 |
| Dennis Township | Cape May | \$44,946 |
| Lower Township | Cape May | \$196,417 |
| Middle Township | Cape May | \$171,325 |
| North Wildwood City | Cape May | \$37,073 |
| Ocean City | Cape May | \$87,950 |
| Sea Isle City | Cape May | \$14,568 |
| Stone Harbor Borough | Cape May | \$5,325 |
| Upper Township | Cape May | \$76,560 |
| West Cape May Borough | Cape May | \$7,704 |
| West Wildwood Borough | Cape May | \$4,713 |
| Wildwood City | Cape May | \$67,334 |
| Wildwood Crest Borough | Cape May | \$24,923 |
| Woodbine Borough | Cape May | \$31,657 |
| Total (Municipal) | | \$811,191 |
| County of Cape May | | \$493,971 |
| GRAND TOTAL | | \$1,305,162 |
| | | |
| Bridgeton City | Cumberland | \$802,075 |
| Commercial Township | Cumberland | \$105,077 |
| Deerfield Township | Cumberland | \$49,649 |
| Downe Township | Cumberland | \$26,772 |
| Fairfield Township | Cumberland | \$120,341 |
| Greenwich Township | Cumberland | \$11,534 |
| Hopewell Township | Cumberland | \$69,492 |
| Lawrence Township | Cumberland | \$62,892 |
| Maurice River Township | Cumberland | \$109,156 |
| Millville City | Cumberland | \$656,342 |
| Shiloh Borough | Cumberland | \$4,175 |

| Stow Creek Township | Cumberland | \$19,479 |
|--------------------------|------------|-------------|
| Upper Deerfield Township | Cumberland | \$125,116 |
| Vineland City | Cumberland | \$1,482,768 |
| Total (Municipal) | | \$3,644,864 |
| County of Cumberland | | \$2,746,361 |
| GRAND TOTAL | | \$6,391,225 |
| | | |
| Clayton Borough | Gloucester | \$86,086 |
| Deptford Township | Gloucester | \$291,903 |
| East Greenwich Township | Gloucester | \$81,901 |
| Elk Township | Gloucester | \$38,106 |
| Franklin Township | Gloucester | \$145,718 |
| Glassboro Borough | Gloucester | \$210,958 |
| Greenwich Township | Gloucester | \$41,498 |
| Harrison Township | Gloucester | \$90,657 |
| Logan Township | Gloucester | \$43,857 |
| Mantua Township | Gloucester | \$121,942 |
| Monroe Township | Gloucester | \$342,411 |
| National Park Borough | Gloucester | \$26,941 |
| Newfield Borough | Gloucester | \$14,159 |
| Paulsboro Borough | Gloucester | \$76,270 |
| Pitman Borough | Gloucester | \$73,396 |
| South Harrison Township | Gloucester | \$23,691 |
| Swedesboro Borough | Gloucester | \$22,672 |
| Washington Township | Gloucester | \$397,104 |
| Wenonah Borough | Gloucester | \$14,320 |
| West Deptford Township | Gloucester | \$176,062 |
| Westville Borough | Gloucester | \$42,970 |
| Woodbury City | Gloucester | \$114,357 |
| Woodbury Heights Borough | Gloucester | \$24,265 |
| Woolwich Township | Gloucester | \$84,085 |
| Total (Municipal) | | \$2,585,329 |
| County of Gloucester | | \$2,273,492 |
| GRAND TOTAL | | \$4,858,821 |
| | | |
| Alexandria Township | Hunterdon | \$18,765 |

| Bethlehem Township | Hunterdon | \$16,718 |
|-----------------------|-----------|-------------|
| Bloomsbury Borough | Hunterdon | \$4,036 |
| Califon Borough | Hunterdon | \$4,739 |
| Clinton Town | Hunterdon | \$15,938 |
| Clinton Township | Hunterdon | \$68,760 |
| Delaware Township | Hunterdon | \$20,581 |
| East Amwell Township | Hunterdon | \$14,931 |
| Flemington Borough | Hunterdon | \$35,616 |
| Franklin Township | Hunterdon | \$17,235 |
| Frenchtown Borough | Hunterdon | \$7,276 |
| Glen Gardner Borough | Hunterdon | \$10,205 |
| Hampton Borough | Hunterdon | \$6,909 |
| High Bridge Borough | Hunterdon | \$19,080 |
| Holland Township | Hunterdon | \$22,818 |
| Kingwood Township | Hunterdon | \$15,625 |
| Lambertville City | Hunterdon | \$20,507 |
| Lebanon Borough | Hunterdon | \$7,780 |
| Lebanon Township | Hunterdon | \$31,029 |
| Milford Borough | Hunterdon | \$5,744 |
| Raritan Township | Hunterdon | \$117,790 |
| Readington Township | Hunterdon | \$77,898 |
| Stockton Borough | Hunterdon | \$2,083 |
| Tewksbury Township | Hunterdon | \$24,239 |
| Union Township | Hunterdon | \$30,847 |
| West Amwell Township | Hunterdon | \$14,749 |
| Total (Municipal) | | \$631,897 |
| County of Hunterdon | | \$316,285 |
| GRAND TOTAL | | \$948,183 |
| | | |
| East Windsor Township | Mercer | \$567,200 |
| Ewing Township | Mercer | \$830,043 |
| Hamilton Township | Mercer | \$1,877,299 |
| Hightstown Borough | Mercer | \$118,387 |
| Hopewell Borough | Mercer | \$25,430 |
| Hopewell Township | Mercer | \$259,446 |
| Lawrence Township | Mercer | \$575,737 |

| Pennington Borough | Mercer | \$42,120 |
|-------------------------|--------|--------------|
| Trenton City | Mercer | \$3,002,552 |
| Robbinsville Township | Mercer | \$240,572 |
| West Windsor Township | Mercer | \$407,596 |
| Princeton | Mercer | \$494,661 |
| Total (Municipal) | | \$8,441,042 |
| County of Mercer | | \$4,152,919 |
| GRAND TOTAL | | \$12,593,962 |
| | | |
| Boonton Town | Morris | \$118,288 |
| Boonton Township | Morris | \$57,333 |
| Butler Borough | Morris | \$96,097 |
| Chatham Borough | Morris | \$92,289 |
| Chatham Township | Morris | \$107,457 |
| Chester Borough | Morris | \$19,535 |
| Chester Township | Morris | \$74,231 |
| Denville Township | Morris | \$189,791 |
| Dover Town | Morris | \$334,939 |
| East Hanover Township | Morris | \$145,011 |
| Florham Park Borough | Morris | \$137,460 |
| Hanover Township | Morris | \$163,531 |
| Harding Township | Morris | \$34,602 |
| Jefferson Township | Morris | \$271,494 |
| Kinnelon Borough | Morris | \$104,972 |
| Lincoln Park Borough | Morris | \$143,870 |
| Madison Borough | Morris | \$198,036 |
| Mendham Borough | Morris | \$55,294 |
| Mendham Township | Morris | \$57,672 |
| Mine Hill Township | Morris | \$43,911 |
| Montville Township | Morris | \$238,883 |
| Morris Township | Morris | \$251,522 |
| Morris Plains Borough | Morris | \$71,609 |
| Morristown Town | Morris | \$298,334 |
| Mountain Lakes Borough | Morris | \$42,651 |
| Mount Arlington Borough | Morris | \$68,644 |
| Mount Olive Township | Morris | \$371,865 |

| Netcong Borough | Morris | \$48,358 |
|--------------------------------|----------|-------------|
| Parsippany-Troy Hills Township | Morris | \$686,649 |
| Long Hill Township | Morris | \$96,558 |
| Pequannock Township | Morris | \$191,882 |
| Randolph Township | Morris | \$267,893 |
| Riverdale Borough | Morris | \$52,116 |
| Rockaway Borough | Morris | \$83,645 |
| Rockaway Township | Morris | \$294,345 |
| Roxbury Township | Morris | \$282,237 |
| Victory Gardens Borough | Morris | \$23,304 |
| Washington Township | Morris | \$205,311 |
| Wharton Borough | Morris | \$96,324 |
| Total (Municipal) | | \$6,117,943 |
| County of Morris | | \$2,297,873 |
| GRAND TOTAL | | \$8,415,816 |
| | | |
| Alloway Township | Salem | \$18,767 |
| Elmer Borough | Salem | \$10,053 |
| Elsinboro Township | Salem | \$6,969 |
| Lower Alloways Creek Township | Salem | \$12,923 |
| Mannington Township | Salem | \$12,064 |
| Oldmans Township | Salem | \$10,762 |
| Penns Grove Borough | Salem | \$66,726 |
| Pennsville Township | Salem | \$104,505 |
| Pilesgrove Township | Salem | \$23,035 |
| Pittsgrove Township | Salem | \$61,108 |
| Quinton Township | Salem | \$18,751 |
| Salem City | Salem | \$68,046 |
| Carneys Point Township | Salem | \$77,895 |
| Upper Pittsgrove Township | Salem | \$22,478 |
| Woodstown Borough | Salem | \$29,326 |
| Total (Municipal) | | \$543,407 |
| County of Salem | | \$995,465 |
| GRAND TOTAL | | \$1,538,872 |
| | | |
| Bedminster Township | Somerset | \$89,331 |

| Bernards Township | Somerset | \$286,353 |
|---------------------------|----------|-------------|
| Bernardsville Borough | Somerset | \$87,819 |
| Bound Brook Borough | Somerset | \$176,617 |
| Branchburg Township | Somerset | \$159,716 |
| Bridgewater Township | Somerset | \$545,876 |
| Far Hills Borough | Somerset | \$10,136 |
| Franklin Township | Somerset | \$890,366 |
| Green Brook Township | Somerset | \$99,891 |
| Hillsborough Township | Somerset | \$514,531 |
| Manville Borough | Somerset | \$165,265 |
| Millstone Borough | Somerset | \$404,356 |
| Montgomery Township | Somerset | \$233,498 |
| North Plainfield Borough | Somerset | \$362,849 |
| Peapack-Gladstone Borough | Somerset | \$30,812 |
| Raritan Borough | Somerset | \$100,587 |
| Rocky Hill Borough | Somerset | \$6,719 |
| Somerville Borough | Somerset | \$176,084 |
| South Bound Brook Borough | Somerset | \$70,056 |
| Warren Township | Somerset | \$179,587 |
| Watchung Borough | Somerset | \$74,512 |
| Total (Municipal) | | \$4,664,962 |
| County of Somerset | | \$1,702,214 |
| GRAND TOTAL | | \$6,367,176 |
| | | |
| Andover Borough | Sussex | \$2,898 |
| Andover Township | Sussex | \$39,479 |
| Branchville Borough | Sussex | \$4,469 |
| Byram Township | Sussex | \$42,544 |
| Frankford Township | Sussex | \$28,978 |
| Franklin Borough | Sussex | \$33,242 |
| Fredon Township | Sussex | \$13,987 |
| Green Township | Sussex | \$15,640 |
| Hamburg Borough | Sussex | \$21,368 |
| Hampton Township | Sussex | \$24,387 |
| Hardyston Township | Sussex | \$42,987 |
| Hopatcong Borough | Sussex | \$86,926 |

| Lafayette Township | Sussex | \$11,613 |
|------------------------|--------|-------------|
| Montague Township | Sussex | \$23,064 |
| Newton Town | Sussex | \$65,900 |
| Ogdensburg Borough | Sussex | \$13,671 |
| Sandyston Township | Sussex | \$8,905 |
| Sparta Township | Sussex | \$94,403 |
| Stanhope Borough | Sussex | \$21,296 |
| Stillwater Township | Sussex | \$18,127 |
| Sussex Borough | Sussex | \$14,810 |
| Vernon Township | Sussex | \$131,901 |
| Walpack Township | Sussex | \$44 |
| Wantage Township | Sussex | \$57,700 |
| Total (Municipal) | | \$818,340 |
| County of Sussex | | \$501,122 |
| GRAND TOTAL | | \$1,319,462 |
| | | |
| Allamuchy Township | Warren | \$30,922 |
| Alpha Borough | Warren | \$18,999 |
| Belvidere Town | Warren | \$25,834 |
| Blairstown Township | Warren | \$46,082 |
| Franklin Township | Warren | \$20,534 |
| Frelinghuysen Township | Warren | \$17,504 |
| Greenwich Township | Warren | \$43,352 |
| Hackettstown Town | Warren | \$91,040 |
| Hardwick Township | Warren | \$10,538 |
| Harmony Township | Warren | \$15,880 |
| Hope Township | Warren | \$13,225 |
| Independence Township | Warren | \$43,316 |
| Knowlton Township | Warren | \$20,562 |
| Liberty Township | Warren | \$19,902 |
| Lopatcong Township | Warren | \$85,399 |
| Mansfield Township | Warren | \$66,961 |
| Oxford Township | Warren | \$20,981 |
| Phillipsburg Town | Warren | \$173,909 |
| Pohatcong Township | Warren | \$30,730 |
| Washington Borough | Warren | \$66,611 |

| Washington Township | Warren | \$50,273 |
|---------------------|--------|-------------|
| White Township | Warren | \$39,797 |
| Total (Municipal) | | \$952,353 |
| County of Warren | | \$802,682 |
| GRAND TOTAL | | \$1,755,034 |