

**COUNTY OF ESSEX
NEW JERSEY**

**REPORT ON
EXMINATION OF ACCOUNTS
DEPARTMENT OF ADMINISTRATION AND FINANCE
FOR THE YEAR 2022**

**SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS**

COUNTY OF ESSEX, NEW JERSEY

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PART I
REPORT ON EXAMINATION
FINANCIAL STATEMENTS
NOTES TO FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2022

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INDEPENDENT AUDITOR'S REPORT

The Honorable Members of the Board of County
Commissioners and the County Executive
County of Essex
Newark, New Jersey 07102

Opinions

We have audited the financial statements - regulatory basis of the various funds and account groups of the County of Essex, in the State of New Jersey, as of and for the years then ended December 31, 2022 and December 31, 2021, and the related notes to the financial statements, as listed in the foregoing table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements - regulatory basis referred to above, present fairly, in all material respects, the financial position of the various funds of the County of Essex at December 31, 2022 and 2021, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in accordance with accounting principles on the basis of financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "*Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles*" paragraph, the financial statements - regulatory basis referred to in the first paragraph, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County of Essex as of December 31, 2022 and 2021 and the results of its operations for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Essex, State of New Jersey, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by the County of Essex, State of New Jersey, on the basis of the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Division of Local Government Services, Department of Community Affairs. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Essex, State of New Jersey's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Essex, State of New Jersey's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Essex, State of New Jersey's ability to continue as a going concern for a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2023, on our consideration of the County of Essex, State of New Jersey's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Essex, State of New Jersey's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Essex, State of New Jersey's internal control over financial reporting and compliance.


SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS


JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
June 15, 2023

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #1

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<u>Regular Fund</u>			
Cash	A-4	\$235,183,949.32	\$261,529,079.04
Certificates of Deposit	A-6	50,000,000.00	
Cash - Change Fund	A-8	13,425.00	13,425.00
		<u>285,197,374.32</u>	<u>261,542,504.04</u>
Receivables with Offsetting Reserves:			
Taxes Receivable	A-9	1,928,806.63	2,403,917.59
Deposits Receivable	A-10	113,344.25	50,952.12
Revenue Accounts Receivable	A-11	723,470.01	13,077,326.11
Payroll Taxes Receivable	A-12	894.41	
Due from Pension Trust Fund	A-13		12,604.53
		<u>2,766,515.30</u>	<u>15,544,800.35</u>
		<u>287,963,889.62</u>	<u>277,087,304.39</u>
<u>Federal and State Grant Fund</u>			
Due from Current Fund	A-13	54,275,720.83	52,965,997.57
Federal and State Grants Receivable	A-20	166,822,215.31	146,050,702.53
		<u>221,097,936.14</u>	<u>199,016,700.10</u>
		<u>\$509,061,825.76</u>	<u>\$476,104,004.49</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #2

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<u>Regular Fund</u>			
Appropriation Reserves:			
Encumbered	A-3,14	\$ 11,115,780.00	\$ 13,387,907.35
Unencumbered	A-3,14	36,144,630.19	36,030,609.29
Accounts Payable	A-15	13,144,668.17	8,454,864.15
Prepaid Revenue	A-17	10,318,351.99	12,780,283.66
Due to Federal and State Grant Fund	A-18	54,275,720.83	52,965,997.57
Due to Other Trust Fund	A-18	94,173.57	409,330.17
Other Reserves:			
Miscellaneous	A-19	33,809,328.30	15,269,539.85
		<u>158,902,653.05</u>	<u>139,298,532.04</u>
Reserve for Receivables		2,766,515.30	15,544,800.35
Fund Balance	A-1	126,294,721.27	122,243,972.00
		<u>287,963,889.62</u>	<u>277,087,304.39</u>
 <u>Federal and State Grant Fund</u>			
Reserve for Federal and State Grant Funds	A-21	192,893,266.98	198,182,380.33
Unappropriated Reserves	A-22	28,204,669.16	834,319.77
		<u>221,097,936.14</u>	<u>199,016,700.10</u>
		<u>\$509,061,825.76</u>	<u>\$476,104,004.49</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE STATEMENTS OF OPERATIONS
AND CHANGES IN FUND BALANCE - REGULATORY BASIS

A-1

	<u>Ref.</u>	<u>Year 2022</u>	<u>Year 2021</u>
<u>Revenue and Other Income</u>			
Fund Balance Utilized	A-2	\$ 36,000,000.00	\$ 36,000,000.00
Miscellaneous Revenue Anticipated	A-2	499,160,989.30	488,752,243.72
Receipts from Current Taxes	A-2	437,114,707.64	437,114,702.71
Miscellaneous Revenue Not Anticipated	A-2a	5,733,732.51	7,328,718.14
Other Credits to Income:			
Interfunds Returned	A-13	12,604.53	
Unexpended Balance of Appropriation			
Reserves	A-14	2,156,905.46	15,792,781.29
Accounts Payable Cancelled	A-16		11,768.99
		<u>980,178,939.44</u>	<u>985,000,214.85</u>
<u>Expenditures</u>			
Budget Appropriations	A-3	939,374,262.05	934,202,342.83
Other Charges:			
Prior Years' Revenue Refunds	A-4	753,928.12	558,814.07
Grants Receivable Cancelled	A-20		154,448.00
		<u>940,128,190.17</u>	<u>934,915,604.90</u>
Excess in Revenue		40,050,749.27	50,084,609.95
<u>Fund Balance</u>			
Balance January 1	A	<u>122,243,972.00</u>	<u>108,159,362.05</u>
		162,294,721.27	158,243,972.00
Decreased by:			
Utilized as Anticipated Revenue	A-2	<u>36,000,000.00</u>	<u>36,000,000.00</u>
Balance December 31	A	<u>\$ 126,294,721.27</u>	<u>\$ 122,243,972.00</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #1

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>Surplus Anticipated</u>	A-1	\$ 36,000,000.00	\$ 36,000,000.00	\$
<u>Miscellaneous Revenues - Section A: Local Revenues</u>				
County Clerk	A-11	130,000.00	247,359.25	117,359.25
Register of Deeds and Mortgages	A-11	13,000,000.00	12,828,830.80	(171,169.20)
Surrogate	A-11	800,000.00	897,008.47	97,008.47
Sheriff	A-11	4,050,000.00	2,584,726.38	(1,465,273.62)
Essex County Parks	A-11	15,500,000.00	18,120,439.09	2,620,439.09
Interest on Investments and Deposits	A-11	350,000.00	3,180,432.33	2,830,432.33
Mental Hospital:				
Medicare/Medicaid	A-11	980,000.00	1,189,317.45	209,317.45
Other Revenue	A-11	145,000.00	241,880.78	96,880.78
Road Openings	A-11	200,000.00	368,200.00	168,200.00
Essex County Youth House	A-11	200,000.00	281,704.32	81,704.32
Receipts from Vending Machines	A-11	40,000.00	149,640.50	109,640.50
Essex County Division of Welfare:				
Medicaid Processing	A-11	845,000.00	845,000.00	-
State and Federal Participation	A-11	48,500,000.00	50,942,304.70	2,442,304.70
Miscellaneous	A-11	15,000,000.00	23,000,000.00	8,000,000.00
Added and Omitted Taxes	A-9	2,400,000.00	2,403,917.59	3,917.59
Motor Vehicle Fines	A-11	2,760,000.00	2,127,714.49	(632,285.51)
Grants - Indirect Cost/Fringe Benefits	A-11	8,600,000.00	7,050,695.80	(1,549,304.20)
Rents - County Property	A-11	3,050,000.00	3,250,172.93	200,172.93
Department of Health, Education and Welfare:				
Title IV-D - Child Enforcement Program	A-11	1,800,000.00	2,402,265.49	602,265.49
ECIA Parking	A-11	390,000.00	259,254.00	(130,746.00)
School Board Elections	A-11	120,000.00	5,349.32	(114,650.68)
Debt Service Reimbursement - County Transportation Program	A-11	750,000.00	766,470.94	16,470.94
Alternative to Incarceration	A-11	20,000,000.00	23,000,000.00	3,000,000.00
Reimbursement for School Board Elections	A-11	375,000.00	485,662.50	110,662.50
Open Space Debt Service Offset	A-11	1,112,500.00	1,112,500.00	-
Federal Inmate Housing	A-11	40,612,000.00	42,818,556.39	2,206,556.39
Passaic County Youth Detention Agreement	A-11	3,000,000.00	2,078,225.04	(921,774.96)
Inmate Co-Pay	A-11	200,000.00	206,850.20	6,850.20
Total Section A: Local Revenues		184,909,500.00	202,844,478.76	17,934,978.76
<u>Miscellaneous Revenues - Section B: State Aid</u>				
Franchise Taxes on Life Insurance Companies (N.J.S.A. 54:18A)	A-11	1,460,000.00	4,045,717.35	2,585,717.35
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-11	3,000,000.00	3,015,535.39	15,535.39
Essex County Vocational School - Debt Service Aid	A-11	8,900,000.00	11,004,771.00	2,104,771.00
SFEA Funds - Youth Detention	A-11	400,000.00	423,000.00	23,000.00
Local Law Enforcement Assistance Component	A-11	3,000,000.00	3,000,000.00	-
Total Section B: State Aid		16,760,000.00	21,489,023.74	4,729,023.74
<u>Miscellaneous Revenues - Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities</u>				
Social and Welfare Services (C. 66, P.L. 1990):				
Supplemental Social Security Income	A-11	2,258,600.00	2,185,449.00	(73,151.00)
Psychiatric Facilities (C. 73, P.L. 1990):				
State Patients in County Psychiatric Hospitals	A-11	50,894,240.00	53,715,611.35	2,821,371.35
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		53,152,840.00	55,901,060.35	2,748,220.35

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #2

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Miscellaneous Revenues - Section D: Special Items				
of General Revenue Anticipated with Prior Written				
Consent of the Director of Local Government				
Services - Public and Private Revenues Offset				
<u>with Appropriations</u>				
FY 22 Amazing Asia Exhibit - TBZ .	A-20	\$ 500,000.00	\$ 500,000.00	\$
FY 22 Amazing Asia Exhibit - TBZ EC Park	A-20	500,000.00	500,000.00	
American Rescue Plan Act 2021	A-20	40,897,062.21	40,897,062.21	
Area Plan Grant	A-20	9,221,123.00	9,221,123.00	
Blasi Field In Cedar Grove	A-20	1,100,000.00	1,100,000.00	
Body Armor Replacement:				
Corrections	A-20	25,737.62	25,737.62	
Prosecutor	A-20	5,148.08	5,148.08	
Sheriff	A-20	15,715.20	15,715.20	
Youth Services	A-20	5,874.34	5,874.34	
FY 22 Branch Brook Park Cherry Blossom	A-20	5,000,000.00	5,000,000.00	
Bridge over Passaic River City of Newark	A-20	2,229,779.54	2,229,779.54	
Care Coordination:				
Program Income	A-20	73,630.24	73,630.24	
FY 23 Child Advocacy Unit	A-20	334,750.00	334,750.00	
Children's Inter-Agency Coordination Council (CIACC)	A-20	45,314.00	45,314.00	
Clean Communities Grant	A-20	75,522.66	75,522.66	
FY 22 CDBG Program Years 2016 - 2022	A-20	2,057,064.00	2,057,064.00	
FY 23 CDBG - CV Homeless Prevention Rental	A-20	1,500,000.00	1,500,000.00	
FY 22 Communication Access Service	A-20	75,000.00	75,000.00	
Community Services Block Grant	A-20	1,083,212.00	1,083,212.00	
FY 22 Comprehensive County Funding	A-20	1,565,806.00	1,565,806.00	
FY 22 Comprehensive Opioid and Substance Abuse	A-20	1,200,000.00	1,200,000.00	
Continuum of Care Coordinated Entry	A-20	640,000.00	640,000.00	
County Environmental Health Act	A-20	276,002.00	276,002.00	
County Historic Partnership Program	A-20	45,000.00	45,000.00	
County Office of Victim Witness Advocacy - Office of the Prosecutor	A-20	2,020,822.00	2,020,822.00	
FY 22 EC COVID-19 Mitigation	A-20	100,000.00	100,000.00	
FY 22 COVID CARES Education Stabilization Fund	A-20	40,000.00	40,000.00	
COVID-19 Vaccination Supplemental Funding Program	A-20	58,008.00	58,008.00	
FY22 Department of Corrections Jail Mate Initiative	A-20	1,400,090.00	1,400,090.00	
FY 21 Domestic Violence Program Income	A-20	1,799.00	1,799.00	
FY 22 Division of Mental Health - Alcoholism	A-20	1,685,840.00	1,685,840.00	
Edward Byne Memorial Justice Assistance	A-20	310,857.00	310,857.00	
FY 21 Early Voting Reimbursement	A-20	1,592,881.06	1,592,881.06	
FY 22 Emergency Housing Voucher	A-20	34,250.00	34,250.00	
FY 23 Emergency Solutions	A-20	1,184,600.00	1,184,600.00	
FY 23 Essex County Annual Transportation	A-20	9,801,233.00	9,801,233.00	
Essex County Local Arts Program	A-20	391,365.00	391,365.00	
FY 19 Federal Transit Admin. Section 5310	A-20	150,000.00	150,000.00	
General Education Development (GED) Testing Center:				
Program Income	A-20	295.05	295.05	
Housing Opportunity for Persons With AIDS	A-20	627,773.00	627,773.00	
Human Services Advisory Council	A-20	67,859.00	67,859.00	
FY 22 Improvement for Vailsburg Park	A-20	3,000,000.00	3,000,000.00	
Insurance Fraud Reimbursement Program	A-20	250,000.00	250,000.00	
FY 22 Irvington Avenue Streetscape Phase 2	A-20	79,720.70	79,720.70	
Irvington Avenue Street Landscape Improvement	A-20	798,997.30	798,997.30	
FY 23 JARC Night Owl/Fairfield West Essex	A-20	663,887.00	663,887.00	
FY 22 Juvenile Detention Alternative	A-20	120,000.00	120,000.00	
Law Enforcement Officers Training and Equipment Fund	A-20	17,448.00	17,448.00	
Local Bridges Fund - Two Minor Culverts	A-20	1,322,500.00	1,322,500.00	
Local Bridges Fund - Three CMP Culverts	A-20	845,944.00	845,944.00	
FY 22 Local Information Network Communications Systems (LINCS)	A-20	721,009.00	721,009.00	
FY 22 Low Income Home Energy Assistance Program (LIHEAP)	A-20	52,288.00	52,288.00	
Municipal Alliance Alcoholism and Drug Abuse	A-20	343,414.00	343,414.00	
FY 23 Municipal Alliance for DMHAS	A-20	108,201.00	108,201.00	
FY23 NJ Promise 2.0 Youth and Family	A-20	5,000.00	5,000.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #3

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues				
<u>Offset with Appropriations</u>				
FY19 Overdose Data Action - Helping Hand	A-20	\$ 102,631.57	\$ 102,631.57	\$
Operation Helping Hand - Opioid Public Health Crisis Response	A-20	123,809.50	123,809.50	
FY 22 Pedestrian Safety	A-20	28,980.00	28,980.00	
Personal Assistance Program	A-20	232,335.00	232,335.00	
FY 22 Respite Care Program	A-20	594,515.00	594,515.00	
Respite Care Program Income	A-20	23,560.13	23,560.13	
Roadway Construction of Various Roads	A-20	1,200,000.00	1,200,000.00	
FY 22 Senior Farmers Market Nutrition Program	A-20	5,000.00	5,000.00	
FY 2023 Right-to-Know	A-20	20,419.00	20,419.00	
FY 22 SNAP American Rescue Plan Act	A-20	857,738.00	857,738.00	
Social Service for the Homeless FY22	A-20	3,420,700.00	3,420,700.00	
FY 23 Special Child and Early Intervention Health Services	A-20	2,600,206.00	2,600,206.00	
FY 23 Sexual Assault Response Training	A-20	238,614.00	238,614.00	
FY 22 Senior Citizen and Disabled Resident Transportation	A-20	1,828,771.07	1,828,771.07	
State Aid Reimbursement	A-20	58,000.00	58,000.00	
State Criminal Alien Assistance	A-20	2,229,599.00	2,229,599.00	
State Homeland Security Program	A-20	357,328.98	357,328.98	
Stop Violence Against Women Act	A-20	225,031.00	225,031.00	
Subregional Transportation Planning Program	A-20	132,966.00	132,966.00	
FY 22 Support Treatment of Opioid	A-20	306,152.41	306,152.41	
FY 22 Summer Youth Employment PILOT Program	A-20	770,000.00	770,000.00	
Supportive Assistance for Individuals and Families (SAIF)	A-20	656,607.00	656,607.00	
FY 22 Sustained Enforcement	A-20	71,220.00	71,220.00	
SCY 22 Universal Service Fund CWA Administration	A-20	34,858.00	34,858.00	
FY 20 Urban Areas Security Initiative Grant Program	A-20	378,000.00	378,000.00	
FY 23 West Essex Campus Athletic Fields	A-20	5,000,000.00	5,000,000.00	
FY 22 WCCC at Glenfield Park	A-20	5,000,000.00	5,000,000.00	
WIOA Data Reporting and Analysis Allocation	A-20	25,942.00	25,942.00	
WIOA Other On Job Training	A-20	120,000.00	120,000.00	
Workfirst New Jersey FY 22	A-20	11,790,011.00	11,790,011.00	
Workfirst New Jersey FY 23	A-20	3,517,028.00	3,517,028.00	
FY 23 WFNJ - Work Activities Program	A-20	8,097,518.00	8,097,518.00	
Zoological Society of New Jersey	A-20	1,000,000.00	1,000,000.00	
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues		147,315,362.66	147,315,362.66	
Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items				
<u>Revised Fees (P.L. 2001, C. 370):</u>				
Register	A-11	2,300,000.00	4,201,816.68	1,901,816.68
Sheriff	A-11	1,590,000.00	1,730,721.69	140,721.69
Lion/Hyena Exhibit Pooled Government Loan Program	A-11	870,000.00	870,000.00	
Union County Youth Services	A-11	540,000.00	1,696,480.82	1,156,480.82
Hudson County Youth Services	A-11	700,000.00	1,041,304.47	341,304.47
Capital Surplus	A-11	3,000,000.00	3,000,000.00	
Hospital PILOT Fee Program	A-11	7,200,000.00	7,535,554.50	335,554.50
Union County Correctional Services	A-11	11,388,000.00	14,836,484.34	3,448,484.34
ARP Revenue Loss	A-11	36,698,701.29	36,698,701.29	
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		64,286,701.29	71,611,063.79	7,324,362.50
	A-1	466,424,403.95	499,160,989.30	32,736,585.35
Amount to be Raised by Taxation - County Purpose Tax	A-1,9	437,114,700.00	437,114,707.64	7.64
	A-3	\$ 939,539,103.95	\$ 972,275,696.94	\$ 32,736,592.99

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF REVENUE (Continued)
ANALYSIS OF NONBUDGET REVENUE - REGULATORY BASIS

A-2a

Ref.

Miscellaneous Revenues Not Anticipated

Prior Year Appropriation Refunds	\$ 50,580.25
Sheriff Refunds	40,686.00
Scrap Purchases	5,086.40
Essex County Utility Authority	51,060.58
Prior Year Outstanding Checks Cancelled/Unidentified	217,577.34
Miscellaneous	47,615.84
	<u>412,606.41</u>

Other Sources

Revenue Accounts Receivable	<u>5,321,126.10</u>
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A-1,11

\$5,733,732.51

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #1

	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	\$ 1,190,227.00	\$ 1,190,227.00	\$ 1,065,730.91	\$ 8,211.00	\$ 124,496.09	\$
Other Expenses	78,732.00	78,732.00	35,015.56	8,211.00	35,505.44	
	1,268,959.00	1,268,959.00	1,100,746.47		160,001.53	
Office of the County Administrator:						
Salaries and Wages	770,434.00	770,434.00	748,667.86		21,766.14	
Other Expenses	60,800.00	60,800.00	12,670.72	753.46	47,375.82	
	831,234.00	831,234.00	761,338.58	753.46	69,141.96	
County Legislative Office:						
Board of County Commissioners:						
Salaries and Wages	1,169,746.00	1,169,746.00	1,164,442.28		5,303.72	
Other Expenses	298,200.00	298,200.00	227,870.45	1,821.00	68,508.55	
	1,467,946.00	1,467,946.00	1,392,312.73	1,821.00	73,812.27	
Clerk and Other Legislative Functions:						
Salaries and Wages	981,824.00	981,824.00	880,598.36		101,225.64	
Other Expenses	202,900.00	202,900.00	119,907.57	37,473.20	45,519.23	
	1,184,724.00	1,184,724.00	1,000,505.93	37,473.20	146,744.87	
County Audit:						
Other Expenses	348,500.00	348,500.00		348,500.00		
Administration and Finance:						
Office of the Director:						
Salaries and Wages	121,654.00	111,654.00	107,126.05		4,527.95	
Administrative and Finance:						
Office of Accounts and Control:						
Salaries and Wages	1,161,339.00	1,111,339.00	1,108,159.33		3,179.67	
Other Expenses	25,250.00	25,250.00	17,282.71	3,351.96	4,615.33	
	1,186,589.00	1,136,589.00	1,125,442.04	3,351.96	7,795.00	
Office of Management and Budget:						
Salaries and Wages	211,433.00	242,933.00	218,989.88		23,943.12	
Other Expenses	38,250.00	38,250.00	1,470.19		36,779.81	
	249,683.00	281,183.00	220,460.07		60,722.93	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #2

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>GENERAL GOVERNMENT</u>						
Administrative and Finance:						
Office of Data Processing:						
Salaries and Wages	\$ 654,653.00	\$ 654,653.00	\$ 653,412.03	\$ 37,294.49	\$ 1,240.97	\$
Other Expenses	3,478,703.00	3,478,703.00	3,396,765.86	37,294.49	44,642.65	
	4,133,356.00	4,133,356.00	4,050,177.89		45,883.62	
Office of Human Resources:						
Salaries and Wages	1,093,094.00	1,043,094.00	1,024,856.69		18,237.31	
Other Expenses	303,000.00	303,000.00	127,202.56	99,260.71	76,536.73	
	1,396,094.00	1,346,094.00	1,152,059.25	99,260.71	94,774.04	
Office of Public Information:						
Salaries and Wages	123,276.00	128,376.00	128,313.30		62.70	
Other Expenses	66,000.00	66,000.00	60,972.39	5,000.00	27.61	
	189,276.00	194,376.00	189,285.69	5,000.00	90.31	
Office of Purchasing:						
Salaries and Wages	853,331.00	843,331.00	842,725.62		605.38	
Other Expenses	40,600.00	40,600.00	21,633.58	10,437.58	8,528.84	
	893,931.00	883,931.00	864,359.20	10,437.58	9,134.22	
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages	324,470.00	335,370.00	335,311.51		58.49	
Other Expenses	2,680.00	2,680.00	586.81		2,093.19	
	327,150.00	338,050.00	335,898.32		2,151.68	
Expense of Bond Sale:						
Other Expenses	235,000.00	235,000.00	143,312.65		91,687.35	
Department of Law:						
County Counsel:						
Salaries and Wages	1,945,018.00	1,948,768.00	1,947,909.00		859.00	
Other Expenses	929,450.00	929,450.00	514,444.12	342,735.31	72,270.57	
	2,874,468.00	2,878,218.00	2,462,353.12	342,735.31	73,129.57	
Settlement of Suits:						
Other Expenses	1,850,000.00	1,850,000.00	1,552,242.64		297,757.36	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #3

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered	
GENERAL GOVERNMENT						
Department of Public Works:						
Office of the Director:						
Salaries and Wages	\$ 322,208.00	\$ 322,208.00	\$ 262,698.86	\$	\$ 59,509.14	\$
Other Expenses	13,000.00	13,000.00	7,196.39		5,803.61	
	335,208.00	335,208.00	269,895.25		65,312.75	
Division of Building and Grounds:						
Salaries and Wages	3,707,883.00	3,567,883.00	3,113,554.75		454,328.25	
Other Expenses	12,279,605.00	12,529,605.00	9,102,339.76	3,078,324.13	348,941.11	
	15,987,488.00	16,097,488.00	12,215,894.51	3,078,324.13	803,269.36	
Division of Engineering:						
Salaries and Wages	1,332,609.00	1,332,609.00	1,276,060.14		56,548.86	
Other Expenses	8,500.00	8,500.00	8,360.62		139.38	
	1,341,109.00	1,341,109.00	1,284,420.76		56,688.24	
Division of Fleet Management:						
Salaries and Wages	709,505.00	739,505.00	733,276.15		6,228.85	
Other Expenses	1,296,725.00	1,646,725.00	1,069,328.88	499,403.74	77,992.38	
	2,006,230.00	2,386,230.00	1,802,605.03	499,403.74	84,221.23	
Division of Roads and Bridges:						
Salaries and Wages	3,747,274.00	3,747,274.00	3,281,850.61		465,423.39	
Other Expenses	6,340,000.00	8,340,000.00	4,595,118.04	1,468,333.32	2,276,548.64	
	10,087,274.00	12,087,274.00	7,876,968.65	1,468,333.32	2,741,972.03	
Department of Public Works:						
Division of Planning:						
Salaries and Wages	359,855.00	359,855.00	236,959.00		122,896.00	
Other Expenses	11,950.00	11,950.00	5,211.48		6,738.52	
	371,805.00	371,805.00	242,170.48		129,634.52	
County Register:						
Salaries and Wages	1,896,715.00	1,896,715.00	1,814,867.81		81,847.19	
Other Expenses	167,350.00	167,350.00	121,805.91	3,204.57	42,339.52	
	2,064,065.00	2,064,065.00	1,936,673.72	3,204.57	124,186.71	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #4

	<u>Appropriations</u>		<u>Paid or Charged</u>	<u>Expended</u>		<u>Unexpended Balance Cancelled</u>
	<u>Adopted Budget</u>	<u>Budget as Modified</u>		<u>Encumbered</u>	<u>Reserved Unencumbered</u>	
<u>GENERAL GOVERNMENT</u>						
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	\$ 57,000,000.00	\$ 57,000,000.00	\$ 55,578,171.80	\$ 84,769.26	\$ 1,337,058.94	\$
Health Benefit Waivers	752,256.00	602,256.00	543,778.65		58,477.35	
	57,752,256.00	57,602,256.00	56,121,950.45	84,769.26	1,395,536.29	
Liability:						
Other Expenses	4,235,000.00	4,565,000.00	4,564,613.82		386.18	
Workers' Compensation:						
Other Expenses	2,600,000.00	4,402,600.00	3,746,036.47		656,563.53	
Unemployment Compensation Insurance:						
Other Expenses	245.22	245.22			245.22	
General Government Central Expense:						
Communications:						
Other Expenses	18,052,118.00	14,686,780.00	10,884,528.07	928,144.08	2,874,107.85	
Central Kitchen:						
Other Expenses	10,205,520.00	11,005,520.00	10,362,706.39		642,813.61	
Prosecutor:						
Salaries and Wages	29,875,107.00	29,318,492.00	26,902,382.74		2,416,109.26	
Other Expenses	1,600,000.00	2,156,615.00	1,983,559.10	91,606.17	81,449.73	
	31,475,107.00	31,475,107.00	28,885,941.84	91,606.17	2,497,558.99	
Total - General Government	175,071,989.22	176,910,501.22	156,652,026.07	7,048,623.98	13,209,851.17	
<u>JUDICIARY</u>						
Surrogate:						
Salaries and Wages	999,469.00	999,469.00	983,515.35		15,953.65	
Other Expenses	27,200.00	27,200.00	27,016.14		183.86	
	1,026,669.00	1,026,669.00	1,010,531.49		16,137.51	
Total - Judiciary	1,026,669.00	1,026,669.00	1,010,531.49		16,137.51	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #5

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved	
REGULATIONS						
Board of Taxation:						
Salaries and Wages	\$ 373,731.00	\$ 378,731.00	\$ 378,731.00	\$	\$	\$
Other Expenses	43,025.00	43,025.00	31,956.23			11,068.77
	<u>416,756.00</u>	<u>421,756.00</u>	<u>410,687.23</u>			<u>11,068.77</u>
Board of Elections:						
Salaries and Wages	610,352.00	860,352.00	835,406.77			24,945.23
Other Expenses	1,799,000.00	2,524,000.00	2,355,952.57	53,496.50		114,550.93
	<u>2,409,352.00</u>	<u>3,384,352.00</u>	<u>3,191,359.34</u>	<u>53,496.50</u>		<u>139,496.16</u>
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages	1,577,589.00	1,507,589.00	1,460,665.04			46,923.96
Other Expenses	1,152,650.00	1,152,650.00	647,570.97	186,915.62		318,263.41
	<u>2,730,239.00</u>	<u>2,660,239.00</u>	<u>2,108,236.01</u>	<u>186,915.62</u>		<u>365,187.37</u>
County Clerk Elections:						
Salaries and Wages	41,000.00					
Other Expenses	594,700.00	594,700.00	576,695.28	34.30		17,970.42
	<u>635,700.00</u>	<u>594,700.00</u>	<u>576,695.28</u>	<u>34.30</u>		<u>17,970.42</u>
Total - Regulations	<u>6,192,047.00</u>	<u>7,061,047.00</u>	<u>6,286,977.86</u>	<u>240,346.42</u>	<u>533,722.72</u>	
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages	1,386,793.00	1,421,793.00	1,418,983.52			2,809.48
Other Expenses	123,000.00	123,000.00	121,411.11	446.00		1,142.89
	<u>1,509,793.00</u>	<u>1,544,793.00</u>	<u>1,540,394.63</u>	<u>446.00</u>		<u>3,952.37</u>
County Sheriff:						
Salaries and Wages	40,628,018.00	40,928,018.00	40,800,918.08			127,099.92
Other Expenses	2,883,702.00	2,883,702.00	2,280,713.42	522,315.63		80,672.95
	<u>43,511,720.00</u>	<u>43,811,720.00</u>	<u>43,081,631.50</u>	<u>522,315.63</u>		<u>207,772.87</u>
Total - Constitutional Offices	<u>45,021,513.00</u>	<u>45,356,513.00</u>	<u>44,622,026.13</u>	<u>522,761.63</u>		<u>211,725.24</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #6

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages	\$ 53,715,027.00	\$ 54,455,027.00	\$ 54,317,056.82	\$ 679,183.90	\$ 137,970.18	\$
Other Expenses	40,691,819.00	40,691,819.00	35,911,510.62	679,183.90	4,101,124.48	
	94,406,846.00	95,146,846.00	90,228,567.44		4,239,094.66	
Division of Medical Examiner:						
Other Expenses	4,250,000.00	4,250,000.00	2,375,707.54		1,874,292.46	
Total - Correctional and Penal	98,656,846.00	99,396,846.00	92,604,274.98	679,183.90	6,113,387.12	
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages	537,954.00	537,954.00	503,615.03		34,338.97	
Other Expenses	6,825.00	6,825.00	2,257.60		4,567.40	
	544,779.00	544,779.00	505,872.63		38,906.37	
Division of Senior Services:						
Salaries and Wages	350,147.00	350,147.00	339,280.67		10,866.33	
Other Expenses	12,866.00	12,866.00	3,744.36	213.06	8,908.58	
	363,013.00	363,013.00	343,025.03	213.06	19,774.91	
Division of Consumer and Constitutional Services:						
Salaries and Wages	373,262.00	373,262.00	368,295.10		4,966.90	
Other Expenses	33,500.00	33,500.00	32,361.20	650.90	487.90	
	406,762.00	406,762.00	400,656.30	650.90	5,454.80	
Division of Family Assistance and Benefits:						
Salaries and Wages	57,843,443.00	57,203,443.00	53,680,336.93		3,523,106.07	
Other Expenses	35,991,842.00	35,991,842.00	30,783,254.48	248,467.93	4,960,119.59	
	93,835,285.00	93,195,285.00	84,463,591.41	248,467.93	8,483,225.66	
Division of Youth Services:						
Salaries and Wages	11,339,948.71	11,979,948.71	11,836,441.10		143,507.61	
Other Expenses	5,040,828.00	5,040,828.00	4,417,739.94	65,598.01	557,490.05	
	16,380,776.71	17,020,776.71	16,254,181.04	65,598.01	700,997.66	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #7

Appropriation	Appropriations		Paid or Charged	Expended		Reserved	Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered		
HEALTH AND WELFARE							
Department of Citizen Services:							
Social Services:							
Homemaker Services	\$ 2,000,000.00	\$ 2,000,000.00	\$ 1,422,220.41	\$ 577,779.59		\$	\$
Public Assistance Grants - Refunds:							
Temporary Assistance to Needy Families (TANF):							
County Share	620,989.00	620,989.00	376,677.82		244,311.18		
SSI:							
State Share - Family Assistance and Benefits - Assistance Program	2,258,600.00	2,258,600.00	991,000.00		1,267,600.00		
Department of Health and Rehabilitation:							
Office of the Director:							
Salaries and Wages	60,547.00	60,547.00	51,073.67		9,473.33		
Other Expenses	210,000.00	210,000.00	148,358.00		61,642.00		
	270,547.00	270,547.00	199,431.67		71,115.33		
Division of Hospital Center:							
Salaries and Wages	26,754,451.00	25,498,470.00	24,169,276.48		1,329,193.52		
Other Expenses	6,512,839.00	6,512,839.00	4,388,479.17	403,068.78	1,721,291.05		
	33,267,290.00	32,011,309.00	28,557,755.65	403,068.78	3,050,484.57		
Maintenance of Patients in State Institutions for Mental Disease:							
County Share	8,216,545.00	8,216,545.00	8,194,867.00		21,678.00		
Other Institutions:							
Other Expenses	550,000.00	832,000.00	831,017.42		982.58		
Total - Health and Welfare	158,714,586.71	157,740,605.71	142,540,296.38	1,296,778.27	13,904,531.06		
EDUCATION							
Office of the Superintendent of Schools:							
Salaries and Wages	348,101.00	358,201.00	358,114.02		86.98		
Other Expenses	8,000.00	8,000.00	7,571.02		428.98		
	356,101.00	366,201.00	365,685.04		515.96		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #8

Appropriation	Appropriations		Paid or Charged	Expended		Reserved	Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered		
EDUCATION							
Vocational Schools:							
January - June	\$ 2,900,000.00	\$ 2,900,000.00	\$ 2,900,000.00			\$	\$
July - December	2,550,000.00	2,550,000.00	2,550,000.00				
	<u>5,450,000.00</u>	<u>5,450,000.00</u>	<u>5,450,000.00</u>				
County College:							
January - June	7,945,000.00	7,945,000.00	7,945,000.00				
July - December	6,255,000.00	6,255,000.00	6,255,000.00				
	<u>14,200,000.00</u>	<u>14,200,000.00</u>	<u>14,200,000.00</u>				
Two Year Out-of-County Reimbursement:							
Other Expenses	250,000.00	300,000.00	216,972.56		83,027.44		
	<u>20,256,101.00</u>	<u>20,316,201.00</u>	<u>20,232,657.60</u>		<u>83,543.40</u>		
RECREATION							
Department of Parks, Recreation and Cultural Affairs:							
Division of Parks and Recreation:							
Salaries and Wages	8,706,450.00	8,706,450.00	8,591,568.41		114,881.59		
Other Expenses	4,904,000.00	4,904,000.00	4,170,270.65	486,134.55	247,594.80		
	<u>13,610,450.00</u>	<u>13,610,450.00</u>	<u>12,761,839.06</u>	<u>486,134.55</u>	<u>362,476.39</u>		
Maintenance of Parks:							
Salaries and Wages	2,547,449.00	2,395,449.00	2,395,449.00				
Other Expenses	4,149,200.00	4,301,200.00	4,022,335.73	268,377.70	10,486.57		
	<u>6,696,649.00</u>	<u>6,696,649.00</u>	<u>6,417,784.73</u>	<u>268,377.70</u>	<u>10,486.57</u>		
	<u>20,307,099.00</u>	<u>20,307,099.00</u>	<u>19,179,623.79</u>	<u>754,512.25</u>	<u>372,962.96</u>		
UNCLASSIFIED							
Funds for Architects, Engineers and Professional Services:							
Other Expenses	350,000.00	350,000.00	136,341.00	99,075.00	114,584.00		
National Association of County Officials:							
Other Expenses	40,000.00	40,000.00	33,082.18		6,917.82		
Special Employee Development Fund:							
Other Expenses	1,689,570.00	1,689,570.00	1,689,569.81		0.19		
Utility Expenses and Bulk Purchases:							
Other Expenses	25,188,400.00	22,688,400.00	20,965,996.75	432,327.30	1,290,075.95		
Separation Pay:							
Other Expenses	100,000.00						

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #9

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved	
UNCLASSIFIED						
Landfill/Solid Waste Disposal Costs:						
Other Expenses	\$ 102,000.00	\$ 102,000.00	\$ 77,758.34	\$	\$ 24,241.66	\$
Total Operations	737,547,598.95	737,442,598.95	690,445,138.15	11,115,780.00	35,881,680.80	
Contingent	60,886.00	60,886.00	25,547.68		35,338.32	
Total Operations Including Contingent	737,608,484.95	737,503,484.95	690,470,685.83	11,115,780.00	35,917,019.12	
Detail:						
Salaries and Wages	297,969,088.00	296,529,842.00	287,035,321.16		9,494,520.84	
Other Expenses	439,639,396.95	440,973,642.95	403,416,648.44	11,115,780.00	26,441,410.51	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	1,000,000.00	1,000,000.00	1,000,000.00			
Total Capital Improvements	1,000,000.00	1,000,000.00	1,000,000.00			
DEBT SERVICE						
Payment of Bond Principal:						
County College Bonds	3,275,000.00	3,275,000.00	3,275,000.00			1.24
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,520,000.00	2,520,000.00	2,520,000.00			4.61
Vocational School Bonds	8,290,000.00	8,290,000.00	8,290,000.00			4.45
Other Bonds	21,250,000.00	21,250,000.00	21,250,000.00			5.83
Interest on Bonds:						
County College Bonds	1,028,420.00	1,028,420.00	1,028,418.76			15,237.51
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	495,540.00	495,540.00	495,535.39			56,850.03
Vocational School Bonds	7,572,010.00	7,572,010.00	7,572,005.55			
Other Bonds	14,448,025.00	14,448,025.00	14,448,019.17			
Payment of Bond Anticipation Notes	1,500,000.00	1,500,000.00	1,500,000.00			
Interest on Notes	280,000.00	280,000.00	264,762.49			
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	161,080.00	161,080.00	104,229.97			
Essex County Improvement Authority Pooled Governmental Loan:						
Principal	1,505,000.00	1,505,000.00	1,505,000.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #10

Appropriation	Appropriations		Paid or Charged	Expended		Reserved	Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Unencumbered		
DEBT SERVICE							
Capital Lease Obligations Approved Prior to July 1, 2007:							
Principal	\$ 61,490,000.00	\$ 61,490,000.00	\$ 61,490,000.00			\$	\$ 13,312.40
Interest	9,557,087.00	9,557,087.00	9,543,774.60				164,841.90
Total - Debt Service	133,707,162.00	133,707,162.00	133,542,320.10				
STATUTORY EXPENDITURES							
Police and Firemen's Retirement System of New Jersey	29,903,809.00	29,903,809.00	29,903,808.28			0.72	
Public Employees' Retirement System	16,253,648.00	16,253,648.00	16,253,648.00				
Social Security System (OASI)	18,800,000.00	18,925,000.00	18,714,633.61			210,366.39	
County Pension and Retirement Fund:							
R.S. 43:41 et seq.	158,000.00	133,000.00	120,201.65			12,798.35	
R.S. 43:8b-1 et seq.	50,000.00	45,000.00	42,171.27			2,828.73	
Defined Contribution Retirement Program	58,000.00	68,000.00	66,383.12			1,616.88	
Essex County Employees' Retirement System (ERS Pension OE)	2,000,000.00	2,000,000.00	2,000,000.00				
Total - Statutory Expenditures	67,223,457.00	67,328,457.00	67,100,845.93			227,611.07	
Total General Appropriations	\$ 939,539,103.95	\$ 939,539,103.95	\$ 892,113,851.86	\$ 11,115,780.00	\$ 36,144,630.19		\$ 164,841.90
Reference	A-2	Sheet #11	Sheet #11	A	A		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #11

	<u>Ref.</u>	<u>Modified Budget</u>	<u>Paid or Charged</u>
Budget as Adopted		\$865,301,298.71	\$
Appropriated by (N.J.S.A. 40A:4-87)		<u>74,237,805.24</u>	
		939,539,103.95	
Cash Disbursed	A-4		744,798,489.20
Reserve for Federal and State Grants	A-21		<u>147,315,362.66</u>
	Sheet #10	<u>\$ 939,539,103.95</u>	<u>\$ 892,113,851.86</u>
<u>Analysis of Charges to Operations</u>			
Paid or Charged	Above		\$ 892,113,851.86
Reserved:			
Encumbered	Sheet #10	\$ 11,115,780.00	
Unencumbered	Sheet #10	<u>36,144,630.19</u>	
			<u>47,260,410.19</u>
	A-1		<u>\$ 939,374,262.05</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

B

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
<u>Pension Trust Fund</u>			
Cash - Checking	B-1	\$ 1,981,438.93	\$ 1,543,328.78
Other Accounts Receivable	B-5	8,783.17	6,531.20
		<u>1,990,222.10</u>	<u>1,549,859.98</u>
<u>Other Trust Fund</u>			
Cash - Checking	B-1	71,506,904.24	62,788,273.19
Grants Receivable	B-3	26,959,242.33	25,543,853.30
Taxes Receivable	B-4	64,774.66	77,730.77
Other Accounts Receivable	B-5	129,919.87	487,418.30
Interfunds Receivable	B-6	94,173.57	409,330.17
		<u>98,755,014.67</u>	<u>89,306,605.73</u>
		<u>\$100,745,236.77</u>	<u>\$90,856,465.71</u>
 <u>LIABILITIES AND RESERVES</u>			
<u>Pension Trust Fund</u>			
Interfunds Payable	B-7	\$	\$ 12,604.53
Reserve for Employees' Retirement System	B-14	1,990,222.10	1,537,255.45
		<u>1,990,222.10</u>	<u>1,549,859.98</u>
<u>Other Trust Fund</u>			
Payroll Deductions Payable	B-8	4,619,286.74	4,593,181.85
Sales Tax Payable	B-9	372.39	1,266.59
Due to U.S. Department of Housing and Urban Development	B-10	43,243.49	43,243.49
Bid Deposits	B-11	17,728.25	17,728.25
Security Deposits	B-12	22,000.00	22,000.00
Performance Bonds	B-13	2,846,830.57	2,418,702.81
Reserves for:			
Community Development Programs	B-15	32,368,375.91	29,538,077.63
State Unemployment Insurance Fund	B-16	4,433,133.57	3,637,423.86
Workers' Compensation Claims Fund	B-17	182,793.56	244,655.27
Dedicated Funds - Constitutional Offices	B-18	1,174,648.65	1,278,213.81
Law Enforcement Trust Funds	B-19	11,246,539.23	11,100,427.45
Federal Equitable Sharing Program	B-20	879,404.23	626,975.86
Parks, Recreational and Cultural Affairs Programs	B-21	2,587,603.97	2,503,916.15
Open Space Trust Fund	B-22	22,615,612.11	20,740,812.88
Other Trust Funds	B-23	15,717,442.00	12,539,979.83
		<u>98,755,014.67</u>	<u>89,306,605.73</u>
		<u>\$100,745,236.77</u>	<u>\$90,856,465.71</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

C

<u>ASSETS AND DEFERRED CHARGES</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
Cash - Checking	C-2	\$ 84,355,824.06	\$ 113,669,152.83
Fees Receivable	C-5		43,680.00
Deferred Charges to Future Taxation:			
Funded	C-6	706,495,423.18	685,691,034.67
Unfunded	C-7	33,909,687.99	54,501,150.99
		<u>\$ 824,760,935.23</u>	<u>\$ 853,905,018.49</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds	C-16	\$ 595,456,000.00	\$ 560,725,000.00
Refunding Bonds	C-15	105,965,000.00	118,335,000.00
Loans Payable	C-14	5,074,423.18	6,631,034.67
Bond Anticipation Notes	C-13		26,550,000.00
Improvement Authorizations:			
Funded	C-8	55,441,209.19	79,145,904.30
Unfunded	C-8	19,439,858.49	32,263,541.88
Encumbrances Payable	C-9	35,520,047.32	21,302,480.39
Capital Improvement Fund	C-10	1,914,039.08	2,319,039.08
Reserve for Improvements	C-11	514,823.72	348,993.72
Capital Leasing Program:			
Appropriated:			
Unencumbered	C-12	14,098.01	14,098.01
Fund Balance	C-1	5,421,436.24	6,269,926.44
		<u>\$ 824,760,935.23</u>	<u>\$ 853,905,018.49</u>
 Bonds and Notes Authorized but Not Issued	 C-17	 <u>\$ 33,909,687.99</u>	 <u>\$ 27,951,150.99</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

C-1

	<u>Ref.</u>	
Balance December 31, 2021	C	\$ 6,269,926.44
Increased by:		
Premium on Sale of General Obligation		
Bonds	C-2	<u>2,151,509.80</u>
		8,421,436.24
Decreased by:		
Anticipated as Current Fund Revenue	C-2	<u>3,000,000.00</u>
Balance December 31, 2022	C	<u><u>\$ 5,421,436.24</u></u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

D

<u>ASSETS</u>	Balance <u>Dec. 31, 2022</u>	Balance <u>Dec. 31, 2021</u>
Land	\$1,245,922,100.00	\$1,245,922,100.00
Buildings	142,135,000.00	142,135,000.00
Vehicles and Other Equipment	<u>60,228,723.28</u>	<u>60,071,547.11</u>
	<u>\$1,448,285,823.28</u>	<u>\$1,448,128,647.11</u>
 <u>RESERVES</u>		
Investment in Capital Fixed Assets	<u>\$1,448,285,823.28</u>	<u>\$1,448,128,647.11</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ESSEX, NEW JERSEY

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of Essex operates under the County Executive Plan of the Optional Charter Law (N.J.S. 40:41A-3 et seq.). A County Executive is elected to a four-year term. Nine members of the Board of County Commissioners are each elected for three-year terms. The County Executive supervises, directs and controls all of the County's administrative departments; the legislative and investigative powers of County government are vested in the Board of County Commissioners.

Each member of the Board of County Commissioners carries a legislative vote.

Governmental Accounting Standards Board (GASB) Statement No. 14 establishes certain standards for defining and reporting on the financial entity. In accordance with these standards, the reporting entity should include the primary government and those component units that are fiscally accountable to the primary government.

The financial statements of the County of Essex - Department of Administration and Finance, include all funds of the Department of Administration and Finance as reported in the Annual Financial Statement. Due to the large volume of activity, the examinations of the outside offices, institutions, boards and other agencies are submitted in a separate report. The records of the Essex County Area Vocational and Technical School, County College, Improvement Authority, Utilities Authority and Single Audit of Federal and State Financial Assistance Programs are audited independently of the County accounts.

The Single Audit Act of 1984, P.L. 98-502 pertains to reporting financial and compliance aspects of Federal funds received by the County, and whether such funds emanate directly from the Federal Government or as a "pass-through" from the State. The provisions of the law are also applicable to State Grant and State Aid Programs. The State requirements are delineated in the provision of New Jersey State Office of Management and Budget Circular Letter 15-08 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid". Due to the large volume of grants administered by the County, a separate report will be submitted for the Single Audit requirements for Federal and State Financial Assistance Programs.

The State portion of the Public Assistance Trust Fund became a dedicated fund in 1980 and is excluded from the accompanying financial statements. Documents supporting expenditures to welfare recipients of the County portion of public assistance are considered to be confidential by the Department of Human Services, Division of Public Welfare, State of New Jersey and are subject to examination by their representatives.

We did not include verification of claims or auditing procedures required to determine that expenditures complied with legal provisions of any agreements for the Worker's Compensation Self-Insurance Fund or the Employee Health Benefit Trust Fund. The adequacy of the resources of this fund as well as the determination of the propriety of claims paid, necessarily lies within the sphere of responsibility of the professional administrator of the fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation

Description of Funds

The Governmental Accounting Standards Board (GASB) is the recognized standard setting body for establishing governmental accounting and financial reporting principles. The GASB establishes three fund types and two account groups to be used by governmental units when reporting financial position and results of operations in accordance with accounting principles generally accepted in the United States of America (GAAP).

The accounting policies of the County of Essex conform to the accounting principles applicable to counties that have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. These principles are a "Modified Accrual Basis of Accounting" which differs from accounting principles generally accepted in the United States of America (GAAP) for governmental entities. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County of Essex accounts for its financial transactions through the following separate funds, which differ from the fund structure required by Generally Accepted Accounting Principles:

Current Fund - Encompasses resources and expenditures for basic governmental operations. Fiscal activity of Federal and State Financial Assistance Programs are segregated but also included therein. The audit of the Federal and State Financial Assistance Programs are subject to the separate aforementioned "Single Audit".

Trust Funds - The records of receipts, disbursements and custodianship of monies in accordance with the purpose for which each account was created are maintained in Trust Funds. These include the Pension Trust Fund and the Other Trust Fund.

Capital Fund - The receipts and expenditure records for the acquisition of general infrastructure and other capital facilities, other than those acquired in the Current Fund, are maintained in this Fund as well as related long-term debt accounts.

Capital Fixed Assets - These accounts reflect estimated valuations of land, buildings and certain movable fixed assets of the County as discussed under the caption of "Basis of Accounting".

Outside Offices and Agencies - The County hospital, jail, constitutional offices and other revenue producing entities maintain individual financial records that are subject to a separate audit and report thereon.

Basis of Accounting

The accounting principles and practices prescribed for counties by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, differ in certain respects from accounting principles generally accepted in the United States of America. The accounting system is maintained on the modified accrual basis with certain exceptions. Significant accounting policies in New Jersey and applicable to the County are summarized as follows:

Taxes and Other Revenue

Taxes and other revenue are realized when collected in cash or approved by regulation for accrual from certain sources of the State of New Jersey and the Federal Government. Accruals of taxes and other revenue are otherwise deferred as to realization by the establishment of offsetting reserve accounts. GAAP requires such revenue to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts. Taxes due from the municipalities within the County are payable on a quarterly basis and are normally collected 100% by year-end.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. **Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

Basis of Accounting (Continued)

Taxes and Other Revenue (Continued)

Under the provisions of N.J.S.A. 40A:20-12, each municipality located in the County is required to remit to the County five percent (5%) of the annual service charge for each long-term PILOT financial agreement entered into by the municipality.

Grant Revenue

Federal and State grants, entitlements or shared revenue received for purposes normally financed through the Current Fund are recognized when anticipated in the County of Essex budget. GAAP requires such revenue to be recognized in the accounting period when they become susceptible to accrual.

Expenditures

Budgetary Expenditures for County purposes are generally recorded on the accrual basis. Unexpended appropriation balances, except for amounts that may have been cancelled by the Board of County Commissioners or by statutory regulation, are automatically recorded as liabilities at December 31st of each year, in an account entitled "Appropriation Reserves".

Grant appropriations are charged upon budget adoption to create separate spending reserves.

Budgeted transfers to the Capital Improvement Fund are recorded as expenditures to the extent permitted by law.

Payroll expense is maintained on the cash basis.

The County's share of contributions for fringe benefits, such as retirement plans and accrued sick leave are maintained on the cash basis with certain exceptions.

Expenditures from Trust and Capital Funds are recorded upon occurrence and charged to accounts statutorily established for specific purposes.

Budget Appropriations for interest on General Capital Long-Term Debt is raised on the cash basis and is not accrued on the records.

GAAP requires expenditures to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Encumbrances

As of January 1, 1986 all local units were required by Technical Accounting Directive No. 85-1, as promulgated by the Division of Local Government Services, to maintain an encumbrance accounting system. The directive states that contractual orders outstanding at December 31st, are reported as expenditures through the establishment of an encumbrance payable. Encumbrances do not constitute expenditures under GAAP.

Appropriation Reserves

Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves do not exist under GAAP.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. **Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)**

Basis of Accounting (Continued)

Compensated Absences

Expenditures relating to obligations for unused vested accumulated sick, vacation and compensatory pay are not recorded until paid. GAAP requires that the amount that would normally be liquidated with expendable available financial resources be recorded as an expenditure in the operating funds and the remaining obligations be recorded as a long-term obligation.

Self-Insurance Contributions

Contributions to self-insurance funds are charged to budget appropriations. GAAP requires that payments be accounted for as an operating transfer and not as an expenditure.

Interfunds Receivable

Interfunds Receivable in the Current Fund are generally recorded with offsetting reserves which are established by charges to operations. Collections are recognized as income in the year that the receivables are realized. Interfunds Receivable of all other funds are recorded as accrued and are not offset with reserve accounts. Interfunds Receivable of one fund are offset with Interfunds Payable of the corresponding fund. GAAP does not require the establishment of an offsetting reserve.

Inventories of Supplies

Materials and supplies purchased by all funds are recorded as expenditures and the values of the inventories are not included on the respective balance sheets of the County.

Capital Fixed Assets

A Capital Fixed Assets accounting system was established in accordance with the Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from GAAP.

GAAP requires that fixed assets be capitalized at historical or estimated historical cost if actual historical cost is not available.

Fixed assets used in governmental operations (general fixed assets) are accounted for in the Capital Fixed Assets. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

Acquisitions of land, buildings, machinery, equipment and other capital assets are recorded on a perpetual fixed asset record.

Vehicles, furniture, equipment and other items are reflected at replacement values at time of inventory preparation. Additions to the established fixed assets are valued at cost.

Land and buildings are valued at assessed valuation.

Depreciation of assets is not recorded as an operating expense of the County.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Basis of Accounting (Continued)

Capital Fixed Assets

Capital Asset activity for the year ended December 31, 2021 and December 31, 2022 was as follows:

Governmental Activities	Balance Dec. 31, 2020	Additions	Retirement	Adjustment	Balance Dec. 31, 2021
Land	\$ 1,287,439,000.00	\$ 1,380,000.00	\$ 72,000.00	\$ (42,824,900.00)	\$ 1,245,922,100.00
Building	309,278,679.70	150,800.00		(167,294,479.70)	142,135,000.00
Vehicles and Equipment	56,279,278.99	5,800,099.87	2,007,831.75		60,071,547.11
	<u>\$ 1,652,996,958.69</u>	<u>\$ 7,330,899.87</u>	<u>\$ 2,079,831.75</u>	<u>\$ (210,119,379.70)</u>	<u>\$ 1,448,128,647.11</u>
Governmental Activities	Balance Dec. 31, 2021	Additions	Retirement	Adjustment	Balance Dec. 31, 2022
Land	\$ 1,245,922,100.00	\$	\$	\$	\$ 1,245,922,100.00
Building	142,135,000.00				142,135,000.00
Vehicles and Equipment	60,071,547.11	1,485,013.01	1,327,026.36	(810.48)	60,228,723.28
	<u>\$ 1,448,128,647.11</u>	<u>\$ 1,485,013.01</u>	<u>\$ 1,327,026.36</u>	<u>\$ (810.48)</u>	<u>\$ 1,448,285,823.28</u>

State regulations do not recognize depreciation expense net of principal.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements

The GASB Codification also defines the financial statements of a governmental unit to be presented in the general purpose financial statements to be in accordance with GAAP. The County of Essex presents the financial statements listed in the table of contents which are required by the Division of Local Government Services and which differ from the financial statements required by GAAP. In addition, the Division requires the financial statements listed in the table of contents to be referenced to the supplementary schedules. This practice differs from GAAP.

D. Recent Accounting Pronouncements Not Yet Effective

In March 2020, the Governmental Accounting Standards Board issued GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements". The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in exchange or exchange-like transaction and is effective for reporting periods beginning after June 15, 2022. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In May 2020, the Governmental Accounting Standards Board issued GASB Statement No. 96, "Subscription-Based Information Technology Arrangements". This Statement provides guidance on the accounting and financial reporting for subscriptions-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA and is effective for reporting periods beginning after June 15, 2022. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In April 2022, the Governmental Accounting Standards Board issued GASB Statement No. 99, "Summaries/Status". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

The requirements of this Statement that are effective are as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging government assets, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The County does not expect this Statement to impact its financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Recent Accounting Pronouncements Not Yet Effective (Continued)

In June 2022, the Governmental Accounting Standards Board issued GASB Statement No. 101, "Compensated Absences". The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

A. Cash and Cash Equivalents

New Jersey statutes permit the deposit of public funds in institutions located in New Jersey, which are insured by the Federal Depository Insurance Corporation (FDIC) or any other agencies of the United States that insures deposits or the State of New Jersey Cash Management Fund.

The State of New Jersey Cash Management Fund is authorized by statute and regulations of the State Investment Council to invest in fixed income and debt securities that mature or are redeemed within one year. Twenty-five percent of the Fund may be invested in eligible securities that mature within two years provided, however, the average maturity of all investments in the Fund shall not exceed one year. Collateralization of Fund investments is generally not required.

In addition, by regulation of the Division of Local Government Services, counties are permitted to invest in Government Money Market Mutual Funds purchased through State registered brokers/dealers and banks.

In accordance with the provisions of the Governmental Unit Deposit Protection Act of New Jersey, public depositories are required to maintain collateral for deposits of public funds that exceed insurance limits as follows:

The market value of the collateral must equal five percent of the average daily balance of public funds or

If the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

All collateral must be deposited with the Federal Reserve Bank, The Federal Home Loan Bank Board or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.00.

The County considers petty cash, change funds, cash in banks and passbooks as cash and cash equivalents.

The County of Essex has the following Cash and Cash Equivalents at December 31, 2022:

<u>Fund Type</u>	<u>Bank Balance</u>	<u>Reconciling Items</u>		<u>Reconciled to Balance</u>
		<u>Additions</u>	<u>Deletions</u>	
Current Fund	\$259,486,727.08	\$1,371,173.46	\$25,673,951.22	\$235,183,949.32
Pension Trust Fund	1,981,456.15		17.22	1,981,438.93
Other Trust Fund	72,191,094.11	907,489.22	1,591,679.09	71,506,904.24
General Capital Fund	84,955,501.27		599,677.21	84,355,824.06
	<u>\$418,614,778.61</u>	<u>\$2,278,662.68</u>	<u>\$27,865,324.74</u>	<u>\$393,028,116.55</u>

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

A. Cash and Cash Equivalents (Continued)

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits may not be returned. The County does not have a specific deposit policy for custodial risk other than those policies that adhere to the requirements of statute, which requires cash be deposited only in New Jersey based bank institutions that participate in the New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. Under the act, all demand deposits are covered by the Federal Deposit Insurance Corporation (FDIC). Public funds owned by the County in excess of FDIC insured amounts are protected by GUDPA. As of December 31, 2022, of the cash balance in the bank, \$2,370,545.27 was covered by Federal Depository Insurance and \$416,244,233.34 was covered under the provisions of NJGUDPA.

Interest Rate Risk - This is the risk that changes in market interest rates that will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to change in market interest rates. The County's investment policy does not include limits on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

As of December 31, 2022, the County had funds invested and on deposit in checking and statement savings.

The amount of the County's cash on deposit as of December 31, 2022 was \$418,614,778.61. These funds constitute "deposits with financial institutions" as defined by GASB Statement No. 40. There were no securities categorized as investments as defined by GASB Statement No. 40.

B. Investments

New Jersey P.L. 2017, c. 310 permits the County to purchase various investments in accordance with the County's Cash Management Plan.

3. COMPARATIVE TAX INFORMATION

The following schedule compares the County's equalized assessed valuations and tax rates for the current and previous four years:

<u>Year</u>	<u>Net Valuation on which County Taxes are Apportioned</u>	<u>County Tax Rate</u>	<u>County Open Space Tax Rate</u>
2022	\$98,656,499,908.00	\$0.4455	\$0.0151
2021	94,589,839,435.00	0.4657	0.0151
2020	92,853,355,333.00	0.4716	0.0151
2019	92,645,800,045.00	0.4714	0.0151
2018	89,681,534,751.00	0.4891	0.0153

3. **COMPARATIVE TAX INFORMATION (Continued)**

Comparison of Tax Levies and Collections (Includes Added Taxes)

The following is an analysis of the County tax levies and collections for the current and previous four years:

<u>Year</u>	<u>Real Property Tax</u>	<u>Added and Omitted Taxes Under Chapter 397, P.L. 1941</u>	<u>Total Tax Levy</u>	<u>Cash Collections</u>
2022	\$437,114,707.63	\$1,928,806.63	\$439,043,514.26	\$439,518,625.23
2021	437,114,702.71	2,403,917.59	439,518,620.30	438,741,332.74
2020	434,940,005.63	1,626,630.03	436,566,635.66	437,103,605.00
2019	432,775,007.99	2,163,599.37	434,938,607.36	435,002,081.05
2018	430,625,000.44	2,227,073.06	432,852,073.50	432,264,871.82

Cash collections include taxes unpaid in prior years.

4. **FUND BALANCE APPROPRIATED**

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2022	\$126,294,721.27	\$36,000,000.00
2021	122,243,972.00	36,000,000.00
2020	108,159,362.05	36,000,000.00
2019	106,926,818.42	36,000,000.00
2018	119,138,850.93	44,500,000.00

5. **PENSION PLANS**

Information presented below is as of June 30, 2021. Additional information was not available as of the date of this audit.

Description of Systems

Substantially all of the County's employees participate in one of the following contributory defined benefit public employee retirement systems which have been established by State statute: the Public Employees' Retirement System (PERS) or the Police and Firemen's Retirement System (PFRS). These systems are sponsored and administered by the New Jersey Division of Pensions and Benefits. The Public Employees' Retirement System and the Police and Firemen's Retirement System are considered a cost-sharing multiple-employer plan.

The amount of the County's contribution is certified each year by PERS and PFRS on the recommendation of the actuary, who makes an annual actuarial valuation. The valuation is based on a determination of the financial condition of the retirement system. It includes the computation of the present dollar value of benefits payable to former and present members and the present dollar value of future employer and employee contributions, giving effect to mortality among active and retired members and also to the rates of disability, retirement, withdrawal, former service, salary and interest. In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Specific information on actuarial assumptions and rates of return can be found at www.state.nj.us/treasury/pensions/annrpts.shtml.

5. PENSION PLANS (Continued)

Description of Systems (Continued)

The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits in the PERS and PFRS. In the PERS and PFRS the employer contribution includes funding for post-retirement medical premiums.

	PERS		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Covered Employee Payroll	\$155,910,901	\$150,917,215	\$149,818,962
Total Payroll	312,782,187	300,302,175	292,067,247
Actuarial Contribution			
Requirements	24,523,254	23,175,722	20,668,686
Total Contributions	36,368,311	34,652,144	32,063,764
Employer Share	24,523,254	23,175,722	20,668,686
% of Covered Payroll	15.73%	15.36%	13.80%
Employee's Share	11,845,057	11,476,422	11,395,078
% of Covered Payroll	7.60%	7.60%	7.61%

	PFRS		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Covered Employee Payroll	\$ 89,178,461	\$ 89,631,998	\$ 90,752,448
Total Payroll	312,782,187	300,302,175	292,067,247
Actuarial Contribution			
Requirements	29,798,434	29,575,953	27,393,363
Total Contributions	38,714,639	38,538,419	36,468,008
Employer Share	29,798,434	29,575,953	27,393,363
% of Covered Payroll	33.41%	33.00%	30.18%
Employee's Share	8,916,205	8,962,466	9,074,645
% of Covered Payroll	10.00%	10.00%	10.00%

Assumptions

The collective total PERS and PFRS pension liability for June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020 using an actuarial experience study for the period July 1, 2014 to June 30, 2018 for PERS and for the period July 1, 2013 to June 30, 2018 for PFRS. The pension liability was rolled forward to June 30, 2021. The actuarial valuation used an inflation rate of 2.75% for price and 3.25% for wage, projected salary increases through 2026 of 2.00% to 6.00% for PERS and thereafter 3.00% to 7.00% based on years of service and through all future years 3.25% to 15.25% for PFRS based on years of service and an investment rate of return 7.00%.

For PERS, pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

5. **PENSION PLANS (Continued)**

Assumptions (Continued)

For PFRS, pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For healthy annuitants, post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries, the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The discount rate used to measure the total pension liability was 7.00% for PERS and 7.00% for PFRS as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability. More information on mortality rates and other assumptions, and investment policies, can be found at www.state.nj.us/treasury/pensions/annrpts.shtml.

Public Employees' Retirement System:

The Public Employees' Retirement System (PERS) was established as of January 1, 1955 under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing multiple-employer plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district or public agency, provided the employee is not required to be a member of another State-administered retirement system or other state of local jurisdiction.

Significant Legislation

P.L. 2011, c. 78, effective June 28, 2011, made various changes to the manner in which PERS operates and to the benefit provisions of that system. Provisions impacting employee pension and health benefits include:

- New members of PERS hired on or after June 28, 2011 (Tier 5 members), will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of $\frac{1}{4}$ to 1 percent for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the PERS is increased from age 62 to 65 for Tier 5 members.
- Active member contribution rates will increase. PERS active member rates increase from 5.5 percent of annual compensation to 6.5 percent plus an additional 1 percent phased-in over 7 years. For Fiscal Year 2013, the member contribution rates increased in July 2013. The phase-in of the additional incremental member contributions for PERS members will take place in July of each subsequent fiscal year.

5. **PENSION PLANS (Continued)**

Public Employees' Retirement System: (Continued)

Significant Legislation (Continued)

- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.

In addition, the method for amortizing the pension systems' unfunded accrued liability changed (from a level percent of pay method to a level dollar of pay).

The following presents the County's proportionate share of the collective PERS net pension liability calculated using the discount rate of 7.00% and 7.00% as of June 30, 2021 and 2020, respectively, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the assumed rate.

**Sensitivity of the County's Proportionate Share of the Collective PERS
Net Pension Liability to Changes in the Discount Rate**

	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase (8.00%)
2021	<u>\$341,417,397</u>	<u>\$250,710,894</u>	<u>\$173,733,570</u>
	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase (8.00%)
2020	<u>\$438,318,853</u>	<u>\$348,194,551</u>	<u>\$271,721,618</u>

Special Funding Situation

Under N.J.S.A. 43:15A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, is Chapter 366, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. Below is the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employers:

	<u>2021</u>	<u>2020</u>
Employer Net Pension Liability	\$248,066,511.00	\$345,477,915.00
Nonemployer Proportional Share of the Net Pension Liability	<u>2,644,383.00</u>	<u>2,716,636.00</u>
	<u>\$250,710,894.00</u>	<u>\$348,194,551.00</u>

5. **PENSION PLANS (Continued)**

Police and Firemen's Retirement System:

The Police and Firemen's Retirement System (PFRS) was established in July, 1944 under the provisions of N.J.S.A. 43:16A to provide coverage to substantially all full time county and municipal police and firemen and State firemen appointed after June 30, 1944. Membership is mandatory for such employees. Members may opt for Service Retirement if over age 55 or Special Retirement at any age if they have a minimum of 25 years of service or 20 years of service if enrolled in the PFRS as of January 18, 2000. Retirement benefits vary depending on age and years of service.

Chapter 428, Public Law of 1999, effective January 18, 2000, allows a member, age 55 and older with 20 or more years of service, to retire with a benefit equaling 50% of final compensation, in lieu of the regular retirement allowance available to the member. Final compensation means the compensation received by the member in the last twelve months of creditable service preceding retirement.

In addition, a member of the system as of the effective date of this law may retire with 20 or more years of service with a retirement allowance of 50% of final compensation, regardless of age, and if required to retire because of attaining the mandatory retirement age of 65, an additional 3% of final compensation for every additional year of creditable service up to 25 years.

P.L. 2011, c. 78, effective June 28, 2011, made various changes to the manner in which PFRS operates and to the benefit provision of that system.

This new legislation's provisions impacting employee pension and health benefits include:

- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011 (Tier 3 members), will be 60 percent instead of 65 percent of the member's final compensation plus 1 percent for each year of creditable service over 25 years but not to exceed 30 years.

The following presents the County's proportionate share of the collective PFRS net pension liability calculated using the discount rate of 7.00% and 7.00% as of June 30, 2021 and 2020, respectively, as well as what the PFRS net pension liability would be if it were calculated using a discount rate of one percentage point lower or one percentage point higher than the assumed rate.

Sensitivity of the County's Proportionate Share of the Collective PFRS Net Pension Liability to Changes in the Discount Rate

	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase) (8.00%)
2021	<u>\$363,580,947</u>	<u>\$239,439,208</u>	<u>\$136,104,616</u>
	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase) (8.00%)
2020	<u>\$525,491,732</u>	<u>\$395,167,722</u>	<u>\$286,923,675</u>

5. **PENSION PLANS (Continued)**

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State if certain circumstances occurred. The legislature, which legally obligates the State, is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. Below is the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer:

	<u>2021</u>	<u>2020</u>
Employer Net Pension Liability	\$186,879,412.00	\$342,078,671.00
Nonemployer Proportional Share of the Net Pension Liability	<u>52,559,796.00</u>	<u>53,089,051.00</u>
	<u><u>\$239,439,208.00</u></u>	<u><u>\$395,167,722.00</u></u>

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

Although the Division administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the actuarially determined contribution rate by group. Following this method, the measurement of the collective net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense excluding that attributable to employer-paid member contributions are determined separately for each individual employer of the State and local groups.

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer allocations are applied to amounts presented in the schedules of pension amount by employer. The allocation percentages for each group as of June 30, 2021 and 2020 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal years ended June 30, 2021 and 2020, respectively.

Following is the total of the County's portion of the PERS and PFRS net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and the pension expense and expenditures for the fiscal year ended June 30, 2021:

	<u>PERS</u>	<u>PFRS</u>
Net Pension Liabilities	\$248,066,511	\$186,819,412
Deferred Outflow of Resources	6,338,633	9,021,510
Deferred Inflow of Resources	160,749,072	181,938,376
Pension Expense	(31,828,618)	(24,853,286)
Contributions Made After Measurement Date	24,523,254	24,798,434

5. **PENSION PLANS (Continued)**

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in PERS to recognize their proportionate share of the collective net pension liability, collected deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The employer allocation percentages presented in the PERS schedule of employer allocations and applied to amounts presented in the PERS schedule of pension amounts by employer are based on the ratio of the contributions as an individual employer to total contributions to the PERS and PFRS during the years ended June 30, 2021 and 2020. The County's proportionate share of the collective net pension liability as of June 30, 2021 and 2020 was 2.0940068323% and 2.1185366112% for PERS and 2.5567864792% and 2.6473974768% for PFRS, respectively.

It is important to note that New Jersey's municipalities and counties do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording the net pension liability as a liability on their balance sheets. However, N.J.A.C. 5:30-6.1(c)(2) requires municipalities and counties to disclose GASB 68 information in the Notes to the Financial Statements.

At June 30, 2021, the amount determined as the County's proportionate share of the PERS net pension liability was \$248,066,511. For the year ended June 30, 2021, the County would have recognized PERS pension income of \$31,828,618. At June 30, 2021, deferred outflows of resources and deferred inflows of resources related to the PERS pension are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 3,912,329	\$ 1,775,878
Change of Assumptions	1,291,938	88,313,279
Net Difference Between Projected and Actual Investment Earnings		65,347,219
Net Change in Proportions	1,134,366	5,312,696
Total Contributions and Proportionate Share of Contributions After the Measurement Date	<u>24,523,254</u>	
	<u>\$30,861,887</u>	<u>\$160,749,072</u>

At June 30, 2021, the amount determined as the County's proportionate share of the PFRS net pension liability was \$186,879,412. For the year ended June 30, 2021, the County would have recognized PFRS pension income of \$24,853,286. At June 30, 2021, deferred outflows of resources and deferred inflows of resources related to the PFRS pension are as follows:

5. **PENSION PLANS (Continued)**

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 2,132,069	\$ 22,386,225
Change of Assumptions	994,403	56,006,905
Net Difference Between Projected and Actual Investment Earnings		79,635,398
Net Change in Proportions	5,895,038	23,909,848
Total Contributions and Proportionate Share of Contributions After the Measurement Date	29,798,434	
	<u>\$38,819,944</u>	<u>\$181,938,376</u>

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2021) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in the PFRS's target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	27.00%	8.09%
Non-U.S. Developed Markets Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate	8.00%	9.15%
Real Assets	3.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

5. PENSION PLANS (Continued)

Contributions Required and Made

Contributions made by employees for PERS and PFRS are currently 7.50% and 10.0% of their base wages, respectively. Employer contributions are actuarially determined on an annual basis by the Division of Pensions. Contributions to the plan for the past three (3) years are as follows:

<u>Year</u>	<u>PERS</u>		<u>PFRS</u>	
	<u>County</u>	<u>Employees</u>	<u>County</u>	<u>Employees</u>
2022	\$27,428,482.72	\$11,218,541.11	\$33,083,420.28	\$8,925,430.49
2021	15,801,507.00	11,845,057.00	27,606,748.94	8,916,205.00
2020	13,941,745.00	11,476,422.40	27,448,975.54	8,962,465.90

During the year 2003, the County of Essex, in accordance with the provisions of P.L. 2002, c. 42, elected to bond the early retirement accrued liability to the State of New Jersey. Serial bonds in the sum of \$54,665,000.00 were sold to settle an unfunded liability detailed as follows:

Public Employees' Retirement System	\$22,150,983.00
Police and Firemen's Retirement System	<u>30,352,085.00</u>
	<u>\$52,503,068.00</u>

6. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Information presented below is as of June 30, 2021. Additional information was not available as of the date of this audit.

In addition to the pension described in Note 5, the County provides postemployment health care benefits as part of the State Health Benefits Local Government Retired Employments Plan.

General Information about the OPEB Plan

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. The plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions* (GASB Statement No. 75); therefore, assets are accumulated to pay associated benefits. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

6. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

General Information about the OPEB Plan (Continued)

The Plan provides medical and prescription drug to retirees and their covered dependents of the employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A. 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement providing they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Total OPEB Liability

Information presented below is as of June 30, 2021. Additional information was not available as of the date of this audit.

At December 31, 2021, the County had a liability of \$860,522,741 for its proportionate share of the non-special funding net OPEB liability. The net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on a projection of the County's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers in the plan. At June 30, 2021, the County's proportion was 4.780740% which was an increase of 0.874774% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the County would have recognized OPEB expense of \$139,761,503. At December 31, 2021, deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

6. **OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

Total OPEB Liability (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$123,788,769	\$152,107,500
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	411,450	
Differences Between Expended and Actual Experience	19,309,102	180,034,064
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	<u>534,489,625</u>	<u>34,703,206</u>
Total	<u><u>\$677,998,946</u></u>	<u><u>\$366,844,770</u></u>

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB (excluding changes in proportion) would be recognized in OPEB expense as follows:

Year Ended June 30:	
2022	\$ (1,074,753,405)
2023	(1,076,167,210)
2024	(1,077,459,073)
2025	(764,416,743)
2026	(129,344,414)
Thereafter	181,470,449

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 7.87 and 7.82 years for the 2021 and 2020 amounts, respectively.

Actual Assumptions and Other Inputs

The total OPEB liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020, which rolled forward to June 30, 2021. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Public Employees' Retirement System (PERS):	
Initial Fiscal Year Applied:	
Rate Through 2026	2.00% to 6.00%
Rate Thereafter	3.00% to 7.00%
Police and Firemen's Retirement System (PFRS):	
Rate for all Future Years	3.25% to 15.25%

6. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Actual Assumptions and Other Inputs (Continued)

Mortality:	
PERS	Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2019.
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2019.

*Salary increases are based on years of service within the respective plan.

Actuarial assumptions used in the July 1, 2019 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

100% of active members are considered to participate in the Plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021-2022 are reflected. The rates used for 2023 and 2024 are 21.83% and 18.53%, respectively, trending to 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years.

Discount Rate

The discount rate for June 30, 2021 was 2.16%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability as of June 30, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	June 30, 2021		
	1% Decrease 1.16%	At Current Discount Rate 2.16%	1% Increase 3.16%
County's Proportionate Share of Net OPEB Liability	\$1,012,670,205	\$860,522,741	\$739,942,605
	June 30, 2020		
	1% Decrease 1.21%	At Current Discount Rate 2.21%	1% Increase 3.21%
County's Proportionate Share of Net OPEB Liability	\$ 649,158,524	\$549,105,338	\$469,904,143

6. **OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

Sensitivity of Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the County's proportionate share of the net OPEB liability as of June 30, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a healthcare trend rate that is one percentage point lower or one percentage point higher than the current rate:

	June 30, 2021		
	1% <u>Decrease</u>	Healthcare Cost <u>Trend Rate</u>	1% <u>Increase</u>
County's Proportionate Share of Net OPEB Liability	\$717,695,781	\$860,522,741	\$1,046,541,923

	June 30, 2020		
	1% <u>Decrease</u>	Healthcare Cost <u>Trend Rate</u>	1% <u>Increase</u>
County's Proportionate Share of Net OPEB Liability	\$454,385,233	\$549,105,338	\$ 673,142,613

Special Funding Situation

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation.

The County as of June 30, 2021 has 269 members under the Special Funding Situation. The State proportionate share of the net OPEB liability attributed to the County is \$63,924,278.

7. **ESSEX COUNTY EMPLOYEES' RETIREMENT SYSTEM**

Description of System

The County Employees' Retirement System was established in 1943 under the provisions of Chapter 160, P.L. 1943 as amended to provide for administration of a County employees' pension fund in counties having a population exceeding 800,000 inhabitants. Members are eligible for retirement after 35 years of service; age 55 with 30 years of service or age 60 with 20 years of service. Benefits are determined by 50% of the final three-year average pay plus 1.5% of final average pay for each year of service in excess of 30, subject to a minimum of 60% of final average pay.

7. ESSEX COUNTY EMPLOYEES' RETIREMENT SYSTEM (Continued)

Contributions Required and Made

The County administers the Essex County Employees' Retirement System, which is currently closed to additional membership. Employer contributions were discontinued by the County effective January 1, 1985. Vocational school employer contributions were discontinued when its last member died in December 1991. Effective in 1990, employee contributions (8% of base wages) were returned to the County in support of the operating budget. An employer contribution account was established in the year 2001 in conjunction with the funding of Employees' Retirement System Benefits. The transfer of employee contributions will be made in accordance with County Resolution 88-1084. Employee contributions for the past three (3) years are as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 1,590.63
2021	5,401.12
2020	5,172.80

Other Matters

Annuity Contract:

In the year 1986, the County issued pension refunding bonds in the sum of \$48 million to purchase a group annuity from the Metropolitan Life Insurance Company to fund the pension obligations of approximately 1,000 employees who retired prior to January 1, 1985. During 2022, the sum of \$124,527.52 was collected from this source.

8. DEFINED CONTRIBUTION RETIREMENT PROGRAM

Description of System

The Defined Contribution Retirement Program (DCRP) was established on July 1, 2007 for certain public employees under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007. The program provides eligible members, with a minimum base salary of \$1,500.00 or more, with a tax-sheltered, defined contribution retirement benefit, in addition to life insurance and disability coverage. The DCRP is jointly administered by the Division of Pensions and Benefits and Prudential Financial.

If the eligible elected or appointed official will earn less than \$5,000.00 annually, the official may choose to waive participation in the DCRP for that office or position. This waiver is irrevocable.

As of May 21, 2010, the municipal base salary required for eligibility in the DCRP was increased to \$5,000.00.

This retirement program is a new pension system where the value of the pension is based on the amount of the contribution made by the employee and employer and through investment earnings. It is similar to a Deferred Compensation Program where the employee has a portion of tax deferred salary placed into an account that the employee manages through investment options provided by the employer.

The law requires that three classes of employees enroll in the DCRP detailed as follows:

- All elected officials taking office on or after July 1, 2007, except that a person who is reelected to an elected office held prior to that date without a break in service may remain in the Public Employees' Retirement System (PERS).
- A Governor appointee with the advice and consent of the Legislature or who serves at the pleasure of the Governor only during that Governor's term of office.

8. *DEFINED CONTRIBUTION RETIREMENT PROGRAM (Continued)*

Description of System (Continued)

- Employees enrolled in the PERS on or after July 1, 2007 or employees enrolled in the PERS after May 21, 2010 who earn salary in excess of established "maximum compensation" limits.
- Employees otherwise eligible to enroll in the PERS on or after November 2, 2008 who do not earn the minimum salary for PERS Tier 3, but who earn salary of at least \$5,000.00.
- Employees otherwise eligible to enroll in the PERS after May 21, 2010, who do not work the minimum number of hours per week required for PERS Tier 4 or Tier 5 enrollment (32 hours per week) but who earn salary of at least \$5,000.00 annually.

Notwithstanding the foregoing requirements, other employees who hold a professional license or certificate or meet other exceptions are permitted to remain to join or remain in PERS.

Contributions Required and Made

Contributions made by employees for DCRP are currently at 5.5% of their base wages. The employer contribution is 4.05% which includes a member contribution match of 3.0%, Group Life Insurance is .74% of gross wages and Long-Term Disability is .31% of gross wages.

During the year 2022, there were forty (40) officials enrolled in the DCRP. Contributions to the plan for the past three (3) years are as follows:

<u>Year</u>	<u>County</u>	<u>Employees</u>
2022	\$46,767.06	\$97,917.60
2021	35,956.72	93,668.55
2020	66,496.64	86,192.36

9. *COUNTY DEBT*

The Local Bond Law governs the issuance of bonds and notes to finance general capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Pursuant to N.J.S.A. 40A:2-8.1, bond anticipation notes, which are issued to temporarily finance capital projects, cannot be renewed past the third anniversary unless an amount equal to at least the first legal requirement is paid prior to each anniversary and must be paid off within ten years and five months or retired by the issuance of bonds.

9. **COUNTY DEBT (Continued)**

Summary of County Debt (Excluding Current Debt)

	<u>Year 2022</u>	<u>Year 2021</u>	<u>Year 2020</u>
Issued:			
Bonds and Notes	\$595,456,000.00	\$ 587,275,000.00	\$ 536,805,000.00
Refunding Bonds	105,965,000.00	118,335,000.00	131,215,000.00
Loans Payable	5,074,423.18	6,631,034.67	7,964,515.10
Authorized but Not Issued:			
Bonds and Notes:			
General	33,909,687.99	27,951,150.99	67,773,265.10
County Guaranteed Debt:			
Essex County Improvement Authority:			
Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding	140,000,000.00	201,490,000.00	259,100,000.00
Airport Revenue and Refunding Bonds Outstanding	9,915,000.00	10,725,000.00	11,805,000.00
Equipment Lease Revenue Bonds Outstanding	4,990,000.00	6,980,000.00	8,875,000.00
City of Newark:			
Bonds Outstanding	68,195,000.00	69,465,000.00	70,685,000.00
Essex County Utilities Authority:			
Bonds Outstanding		8,340,000.00	16,300,000.00
	<u>\$963,505,111.17</u>	<u>\$ 1,037,192,185.66</u>	<u>\$ 1,110,522,780.20</u>

9. COUNTY DEBT (Continued)

The summarized statement of debt condition which follows is prepared in accordance with the procedures prescribed for the preparation of the Annual Debt Statement and indicates a statutory net debt of 0.690%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$963,505,111.17</u>	<u>\$277,868,000.00</u>	<u>\$685,637,111.17</u>
Deductions:			
Lease Revenue and Lease Revenue Refunding Bonds Issued by the Essex County Improvement Authority		\$140,000,000.00	
Airport Refunding Bonds Issued by the Essex County Improvement Authority		9,915,000.00	
Equipment Lease Revenue Bonds Issued by the Essex County Improvement Authority		4,990,000.00	
Revenue Bonds - City of Newark Issued by the Essex County Improvement Authority		68,195,000.00	
Capital Projects for the County College - Chapter 12 State Aid		12,148,000.00	
Pension Refunding Bonds		42,620,000.00	
Bonds Issued by Essex County Utilities Authority			
Other Deductions:			
Open Space Trust			
		<u>\$277,868,000.00</u>	

Net Debt, \$685,637,111.17 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$99,357,799,801.00 equals 0.690%.

Borrowing Power Under N.J.S. 40A:2-6 as Amended

Borrowing Power - 2% of Equalized Valuation Basis	\$1,987,155,996.02
Net Debt	<u>685,637,111.17</u>
Remaining Borrowing Power	<u>\$1,301,518,884.85</u>

The foregoing debt information is in agreement with the Revised Annual Debt Statement as filed by the County Treasurer.

9. COUNTY DEBT (Continued)

A schedule of annual debt service for principal and interest is as follows:

Year	General Serial Bonds		Refunding Bonds		ECIA Loan Program		Total
	Principal	Interest	Principal	Interest	Principal	Interest (1)	
2023	\$ 26,071,000.00	\$ 19,014,254.47	\$ 24,295,000.00	\$ 4,446,060.00	\$ 1,505,000.00	\$ 160,000.00	\$ 75,491,314.47
2024	28,590,000.00	17,915,833.75	22,560,000.00	3,770,625.00	635,000.00	135,000.00	73,606,458.75
2025	28,950,000.00	16,786,746.25	22,700,000.00	2,863,292.50	635,000.00	67,500.00	72,002,538.75
2026	29,815,000.00	15,584,746.25	2,795,000.00	1,733,118.75			49,927,865.00
2027	30,465,000.00	14,286,171.25	3,215,000.00	1,584,371.25			49,550,542.50
2028	28,885,000.00	13,060,921.25	3,670,000.00	1,413,967.50			47,029,888.75
2029	29,055,000.00	11,992,221.25	4,165,000.00	1,220,051.25			46,432,272.50
2030	27,460,000.00	10,982,608.75	4,710,000.00	1,000,395.00			44,153,003.75
2031	28,320,000.00	10,073,008.75	5,295,000.00	752,771.25			44,440,780.00
2032	28,250,000.00	9,263,346.25	5,935,000.00	474,828.75			43,923,175.00
2033	27,245,000.00	8,515,496.25	6,625,000.00	163,968.75			42,549,465.00
2034	26,145,000.00	7,768,302.50					33,913,302.50
2035	27,015,000.00	7,093,977.50					34,108,977.50
2036	26,115,000.00	6,487,891.25					32,602,891.25
2037	19,085,000.00	5,898,843.75					24,983,843.75
2038	16,355,000.00	5,396,700.00					21,751,700.00
2039	16,760,000.00	4,913,100.00					21,673,100.00
2040	16,905,000.00	4,414,900.00					21,319,900.00
2041	16,905,000.00	3,905,050.00					20,810,050.00
2042	16,905,000.00	3,394,600.00					20,299,600.00
2043	17,105,000.00	2,884,150.00					19,989,150.00
2044	17,105,000.00	2,368,600.00					19,473,600.00
2045	17,105,000.00	1,853,050.00					18,958,050.00
2046	14,765,000.00	1,332,025.00					16,097,025.00
2047	11,335,000.00	909,175.00					12,244,175.00
2048	10,115,000.00	589,150.00					10,704,150.00
2049	8,690,000.00	310,300.00					9,000,300.00
2050	3,940,000.00	83,725.00					4,023,725.00
	<u>\$595,456,000.00</u>	<u>\$207,078,894.47</u>	<u>\$105,965,000.00</u>	<u>\$19,423,450.00</u>	<u>\$2,775,000.00</u>	<u>\$362,500.00</u>	<u>\$931,060,844.47</u>

Note:

(1) Interest is determined by the Trustee and is estimated for purposes of this schedule.

9. COUNTY DEBT (Continued)

As of December 31, 2022, the County's long-term debt is as follows:

General Obligation Bonds

\$20,400,000, 2014 Bonds due in annual installments of \$1,315,000 to \$1,585,000 through September 2029, interest at 2.25% to 3.00%.	\$ 10,100,000.00
\$23,560,000, 2015A Bonds due in annual installments of \$1,945,000 to \$2,160,000 through September 2027, interest at 3.00% to 5.00%.	10,245,000.00
\$24,520,000, 2016A Bonds due in annual installments of \$1,140,000 to \$1,740,000 through September 2035, interest at 2.125% to 5.00%.	18,245,000.00
\$18,665,000, 2017A Bonds due in annual installments of \$1,145,000 to \$1,555,000 through September 2032, interest at 3.00% to 5.00%.	13,290,000.00
\$22,605,000, 2018A Bonds due in annual installments of \$1,320,000 to \$1,955,000 through September 2033, interest at 3.00% to 5.00%.	17,790,000.00
\$117,280,000, 2019A Bonds due in annual installments of \$2,660,000 to \$4,790,000 through September 2049, interest at 2.00% to 5.00%.	109,945,000.00
\$96,220,000, 2020 Bonds due in annual installments of \$2,225,000 to \$3,940,000 through September 2050, interest at 2.00% to 5.00%.	91,935,000.00
\$31,460,000, 2021A Bonds due in annual installments of \$1,190,000 to \$2,375,000 through August 2037, interest at 0.50% to 4.00%.	30,270,000.00
\$44,160,000, 2022A Bonds due in annual installments of \$2,025,000 to \$4,045,000 through August 2036, interest at 3.00% to 4.00%.	44,160,000.00

\$345,980,000.00

County College and Vocational School Bonds

\$4,000,000, 2013A County Vocational School Bonds due in annual installments of \$280,000 to \$345,000 through September 2028, interest at 3.25% to 4.00%.	\$ 1,860,000.00
\$750,000, 2013B County College Bonds due in annual installments of \$75,000 through September 2023, interest at 3.25%.	75,000.00

9. COUNTY DEBT (Continued)

County College and Vocational School Bonds (Continued)

\$750,000, 2013C County College Bonds due in annual installments of \$75,000 through September 2023, interest at 3.25%.	\$ 75,000.00
\$2,100,000, 2014B Vocational School Bonds due in annual installments of \$135,000 to \$160,000 through September 2029, interest at 2.25% to 3.00%.	1,045,000.00
\$2,500,000, 2014C County College Bonds due in annual installments of \$250,000 through September 2024, interest at 2.25% to 3.00%.	500,000.00
\$2,500,000, 2014D County College Bonds due in annual installments of \$250,000 through September 2024, interest at 2.25% to 3.00%.	500,000.00
\$55,000,000, 2015B Vocational School Bonds due in annual installments of \$1,390,000 to \$2,340,000 through September 2045, interest at 3.00% to 5.00%.	44,375,000.00
\$80,000,000, 2016B Vocational School Bonds due in annual installments of \$1,990,000 to \$3,450,000 through September 2046, interest at 2.125% to 5.00%.	69,010,000.00
\$1,250,000, 2016C County College Bonds due in annual installments of \$125,000 through September 2026, interest at 5.00%.	500,000.00
\$1,250,000, 2016D County College Bonds due in annual installments of \$125,000 through September 2026, interest at 5.00%.	500,000.00
\$28,000,000, 2017B Vocational School Bonds due in annual installments of \$670,000 to \$1,220,000 through September 2047, interest at 3.00% to 5.00%.	24,840,000.00
\$1,250,000, 2017C County College Bonds due in annual installments of \$125,000 through September 2027, interest at 5.00%.	625,000.00
\$1,250,000, 2017D County College Bonds due in annual installments of \$125,000 through September 2027, interest at 5.00%.	625,000.00
\$35,000,000, 2018B County Vocational School Bonds due in annual installments of \$810,000 to \$1,440,000 through September 2048, interest at 3.00% to 5.00%.	32,020,000.00
\$1,850,000, 2018C County College Bonds due in annual installments of \$185,000 through September 2028, interest at 5.00%.	1,110,000.00

9. COUNTY DEBT (Continued)

County College and Vocational School Bonds (Continued)

\$1,850,000, 2018D County College Bonds due in annual installments of \$185,000 through September 2028, interest at 5.00%.	\$ 1,110,000.00
\$3,600,000, 2019B County College Bonds due in annual installments of \$360,000 through September 2029, interest at 4.00% to 5.00%.	2,520,000.00
\$3,600,000, 2019 County College Bonds due in annual installments of \$360,000 through September 2029, interest at 4.00% to 5.00%.	2,520,000.00
\$45,000,000, 2021B Bonds due in annual installments of \$1,800,000 to \$3,600,000 through August 2036, interest at 0.50% to 4.00%.	43,200,000.00
\$5,465,000, 2021C Bonds due in annual installments of \$545,000 to \$550,000 through August 2031, interest at 2.00% to 4.00%.	4,915,000.00
\$4,465,000, 2021D Bonds due in annual installments of \$445,000 to \$450,000 through August 2031, interest at 2.00% to 4.00%.	4,015,000.00
\$10,000,000, 2022B Bonds due in annual installments of \$435,000 to \$870,000 through August 2037, interest at 3.00% to 4.00%.	10,000,000.00
\$1,768,000, 2022C Bonds due in annual installments of \$175,000 to \$180,000 through August 2032, interest at 3.00% to 4.00%.	1,768,000.00
\$1,768,000, 2022D Bonds due in annual installments of \$175,000 to \$180,000 through August 2032, interest at 3.00% to 4.00%.	<u>1,768,000.00</u>
	<u><u>\$249,476,000.00</u></u>

Refunding Bonds

\$54,665,000, 2003 Bonds due in annual installments of \$1,740,000 to \$6,625,000 through April 2033, interest at 4.75% to 4.95%. The Bonds are not subject to optional redemption.	\$ 42,620,000.00
\$23,920,000, 2016A Bonds due in annual installments of \$45,000 to \$15,355,000 through March 2025, interest at 4.00% to 5.00%.	15,445,000.00
\$6,900,000, 2016B Bonds due in annual installments of \$240,000 to \$260,000 through March 2025, interest at 4.00% to 5.00%.	750,000.00

9. COUNTY DEBT (Continued)

Refunding Bonds (Continued)

\$8,140,000, 2016C Bonds due in annual installments of \$55,000 to \$3,310,000 through March 2025, interest at 4.00% to 5.00%. \$ 3,425,000.00

\$4,010,000, 2016D County College Bonds due in annual installments of \$95,000 to \$840,000 through March 2025, interest at 3.00% to 4.00%. 1,035,000.00

\$34,680,000, 2017 Bonds due in annual installments of \$2,485,000 to \$17,080,000 through August 2025, interest at 3.00% to 5.00%. 34,680,000.00

\$8,010,000, 2017 County College Bonds due in annual installments of \$325,000 to \$3,705,000 through August 2025, interest at 3.00% to 5.00%. 8,010,000.00

\$105,965,000.00

9. **COUNTY DEBT (Continued)**

New Jersey Department of Environmental Protection

Loan agreements were entered into by the County of Essex with the New Jersey Department of Environmental Protection for the purpose of restoration of the Verona Park Lake and Diamond Mill Dams at an interest rate of 2.0%.

The following are schedules of annual principal and interest payments for the restoration of the Verona Lake and Diamond Mill Dams as of December 31, 2022:

Loan 1:

Verona Lake Dam Restoration

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 33,289.54	\$ 29,987.39	\$ 3,302.15
2024	33,289.52	30,590.13	2,699.39
2025	33,289.52	31,204.99	2,084.53
2026	33,289.52	31,832.21	1,457.31
2027	33,289.53	32,472.04	817.49
2028	16,644.80	16,480.00	164.80
	<u>\$183,092.43</u>	<u>\$172,566.76</u>	<u>\$10,525.67</u>

Loan 2:

Diamond Mill Dam Restoration

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 27,788.90	\$ 22,661.50	\$ 5,127.40
2024	27,788.90	23,116.99	4,671.91
2025	27,788.90	23,581.64	4,207.26
2026	27,788.90	24,055.64	3,733.26
2027	27,788.90	24,539.15	3,249.75
2028	27,788.90	25,032.39	2,756.51
2029	27,788.90	25,535.54	2,253.36
2030	27,788.90	26,048.80	1,740.10
2031	27,788.90	26,572.38	1,216.52
2032	27,788.90	27,106.49	682.41
2033	13,894.46	13,756.89	137.57
	<u>\$291,783.46</u>	<u>\$262,007.41</u>	<u>\$29,776.05</u>

New Jersey Environmental Infrastructure Trust Loan Payable

Loan agreements were entered into by the County of Essex with the Department of Environmental Protection for the purpose of the New Dutch Lane Bridge Replacement Project. The loan outstanding at December 31, 2022 is in the amount of \$1,864,849.00.

It is noted that the loan was issued interest-free.

Interim loan disbursements have been made to the County. No payments are made until the loan is fully disbursed.

9. **COUNTY DEBT (Continued)**

New Jersey Environmental Infrastructure Trust Loan Payable (Continued)

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 119,498.17	\$ 77,681.54	\$ 41,816.63
2024	119,498.18	88,239.32	31,258.86
2025	119,498.17	89,022.61	30,475.56
2026	119,498.18	89,865.50	29,632.68
2027	119,498.17	90,750.65	28,747.52
2028	119,498.18	91,688.36	27,809.82
2029	119,498.17	92,792.05	26,706.12
2030	119,498.18	93,985.52	25,512.66
2031	119,498.17	95,238.53	24,259.64
2032	119,498.17	96,554.19	22,943.98
2033	119,498.19	98,028.37	21,469.82
2034	119,498.18	99,757.86	19,740.32
2035	119,498.18	101,754.80	17,743.38
2036	119,498.18	103,856.74	15,641.44
2037	119,498.17	106,069.95	13,428.22
2038	119,498.18	108,401.08	11,097.10
2039	119,498.18	110,969.94	8,528.24
2040	119,498.17	113,674.79	5,823.38
2041	119,498.17	116,517.21	2,980.96
	<u>\$2,270,465.34</u>	<u>\$1,864,849.01</u>	<u>\$405,616.33</u>

Essex County Improvement Authority Pooled Governmental Loan Program

Certain ECIA Pooled Governmental Loan Program debt was reported in the 2013 and prior financial statements as General Serial Bonds. This debt has been reclassified in the 2014 financial statements as Loans Payable and the comparative 2013 financial statements and the 2012 and 2013 comparative debt information has been revised to reflect such reclassifications.

The following loan agreement was reclassified from General Serial Bonds:

<u>Date of Issue</u>	<u>Original Issue</u>	<u>Year 2012</u>	<u>Year 2013</u>
06/03/10	\$4,275,000.00	<u>\$3,705,000.00</u>	<u>\$3,420,000.00</u>

Loan agreements were entered into by the County of Essex with the Essex County Improvement Authority for General Improvements at various interest rates.

9. **COUNTY DEBT (Continued)**

Essex County Improvement Authority Pooled Governmental Loan Program (Continued)

The following are schedules of annual principal and interest payments for 1986 Pooled Governmental Loan Program as of December 31, 2022:

<u>Description</u>	<u>Date of Loan</u>	<u>Amount of Original Loan</u>	<u>Maturities of Loans Outstanding Dec. 31, 2022</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2022</u>
			<u>Date</u>	<u>Amount</u>		
Essex County Improvement Authority - General Improvements	06-03-10	\$ 4,275,000.00	07-01-2023	\$ 285,000.00	*	
			07-01-2024	285,000.00	*	
			07-01-2025	285,000.00	*	\$ 855,000.00
Essex County Improvement Authority - General Improvements	06-24-15	3,500,000.00	06-01-2023/2025	350,000.00	10.00% (1)	1,050,000.00
Essex County Improvement Authority - General Improvements	12-15-16	5,185,000.00	06-01-2023	870,000.00	10.00% (1)	870,000.00
						<u>\$ 2,775,000.00</u>

(1) Estimated Interest Rate

*Variable Interest Rate

9. COUNTY DEBT (Continued)

Lease Revenue Bonds

The County of Essex entered into Guaranteed General Obligation and Capital Equipment Program Leases with the Essex County Improvement Authority in which the County is obligated to pay principal and interest on the Authority's "Lease Revenue Bonds" and "Lease Revenue Refunding Bonds" in accordance with terms of lease purchase agreements. The guaranteed bonds, issued and outstanding, are deducted from gross debt for the purposes of the Local Bond Law and are summarized as follows:

<u>Purpose</u>	<u>Date of Issue</u>	<u>Expiration Date</u>	<u>Principal Amount</u>	<u>Amount Outstanding Dec. 31, 2022</u>
General Obligation Lease Revenue Bonds, (Social Service Facilities Project) (Noncallable)	9-01-98	9-01-27	\$ 5,000,000.00	\$ 1,480,000.00
Project Consolidation Revenue Bonds, Series 2004	10-01-04	10-01-30	188,565,000.00	93,240,000.00
Project Consolidation Revenue Bonds, Series 2006	9-16-05	12-15-24	41,865,000.00	6,625,000.00
Project Consolidation Revenue Bonds, 2005	8-24-05	12-15-27	11,515,000.00	1,030,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-29	14,420,000.00	1,770,000.00
Project Consolidation Revenue Refunding Bonds, Series 2017	11-14-17	12-15-23	4,815,630.00	2,357,406.00
Project Consolidation Revenue Refunding Bonds, Series 2017	11-14-17	12-15-23	33,644,370.00	33,497,594.00
			<u>\$ 299,825,000.00</u>	<u>\$ 140,000,000.00</u>

9. **COUNTY DEBT (Continued)**

Lease Revenue Bonds (Continued)

The principal and interest on the above will be paid from certain rental payments made by the County in accordance with the terms of loan agreements contracted between the County and the Essex County Improvement Authority.

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 56,482,764.26	\$ 50,100,000.00	\$ 6,382,764.26
2024	22,306,688.76	17,470,000.00	4,836,688.76
2025	16,942,740.00	13,030,000.00	3,912,740.00
2026	15,862,958.76	12,640,000.00	3,222,958.76
2027	15,484,898.76	12,930,000.00	2,554,898.76
2028	12,540,650.00	10,680,000.00	1,860,650.00
2029	12,538,250.00	11,265,000.00	1,273,250.00
2030	<u>12,538,675.00</u>	<u>11,885,000.00</u>	<u>653,675.00</u>
	<u>\$164,697,625.54</u>	<u>\$140,000,000.00</u>	<u>\$24,697,625.54</u>

Bonds and Notes Authorized but Not Issued

There were Bonds and Notes Authorized but Not Issued in the following amounts:

	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Balance</u> <u>Dec. 31, 2021</u>
General Capital Fund	<u>\$33,909,688.00</u>	<u>\$27,951,151.00</u>

9. COUNTY DEBT (Continued)

Debt Guaranteed by the County

The following debt, which was issued by the Essex County Improvement Authority, has been guaranteed by the County of Essex and is detailed as follows:

<u>Purpose</u>	<u>Date of Issue</u>	<u>Expiration Date</u>	<u>Principal Amount</u>	<u>Annual Installment Amounts</u>	<u>Interest Rates</u>	<u>Amount Outstanding Dec. 31, 2022</u>
Airport Revenue and Refunding Bonds, Series 2019	12-12-19	11-01-34	\$ 10,725,000.00	\$650,000.00 to \$990,000.00	2.125 - 5.00	\$ 9,915,000.00

The County is required to pay the Debt Service on the above Airport Revenue and Refunding Bonds pursuant to Trustee Service Agreements.

9. **COUNTY DEBT (Continued)**

Debt Guaranteed by the County (Continued)

The following debt, which was issued by the Essex County Improvement Authority has been guaranteed by the County of Essex and is detailed as follows:

\$10,750,000, 2019 Series Lease Revenue Bonds due
in annual installments of \$385,000 to \$1,400,000
through October 2029, interest at 5.00%. \$4,990,000.00

The following debt, which was issued by the Essex County Improvement Authority for the benefit of the City of Newark, has been guaranteed by the County of Essex and is detailed as follows:

\$70,685,000, 2019 Series Revenue Bonds
due in annual installments of \$1,335,000 to
\$3,475,000 through 2045, interest at 4.00%
to 5.00%, which includes \$15,470,000 Term
Bonds due November 1, 2044, interest at
4.00% and \$15,350,000 Term Bonds due
November 1, 2049, interest at 4.00%. \$68,195,000.00

10. LEASES

In June 2017, the GASB issued GASB No. 87, Leases.

The County of Essex has commitments to lease copying equipment and office space under operating leases, as well as property under financing leases. Future minimum lease payments are as follows:

<u>Year</u>	<u>Total Leases</u>	<u>Operating Leases</u>	<u>Financing Leases</u>	
			<u>Total</u>	<u>Principal</u> <u>Interest</u>
2023	\$ 58,329,732.12	\$ 1,846,967.86	\$ 56,482,764.26	\$ 6,382,764.26
2024	23,063,009.01	756,320.25	22,306,688.76	4,836,688.76
2025	17,572,324.20	629,854.20	16,942,470.00	3,912,470.00
2026	16,406,900.01	543,941.25	15,862,958.76	3,222,958.76
2027	15,746,740.09	261,841.33	15,484,898.76	2,554,898.76
Later	37,617,575.00		37,617,575.00	3,787,575.00
Total Future Minimum Lease Payments	<u>\$ 168,736,280.43</u>	<u>\$ 4,038,924.89</u>	<u>\$ 164,697,355.54</u>	<u>\$ 24,697,355.54</u>

The County is also the lessor to several lease agreements involving office space and parking lots. These leases were classified as operating leases. Future minimum lease receivables are as follows:

<u>Year</u>	<u>Operating Leases</u>
2023	\$ 2,531,868.24
2024	2,533,778.40
2025	2,433,017.67
2026	2,450,727.30
2027	2,261,756.16
Later	23,580,205.20
Total Future Minimum Lease Receivables	<u>\$ 35,791,352.97</u>

11. INTERFUND RECEIVABLES AND PAYABLES

As of December 31, 2022, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Current Fund	\$	\$54,369,894.40
Federal and State Grant Fund	54,275,720.83	
Other Trust Fund	94,173.57	
	<u>\$54,369,894.40</u>	<u>\$54,369,894.40</u>

12. DEFERRED COMPENSATION PLAN

The County of Essex offers its employees a Deferred Compensation Plan created in accordance with the provisions of N.J.S. 43:15B-1 et seq., and the Internal Revenue Code, Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

Statutory and regulatory requirements governing the establishment and operation of Deferred Compensation Plans have been codified in the New Jersey Administrative Code under the reference N.J.A.C. 5:37.

The "Small Business Job Protective Act of 1996" revised several provisions of Section 457 of the Internal Revenue Code. A provision of the act required that all existing plans be modified to provide that the funds be held for the exclusive benefit of the participating employees and their beneficiaries.

The County of Essex authorized such modifications to their plan by resolutions of the Board of Chosen Freeholders adopted on December 9, 1998 and December 17, 1998.

The Administrators for the County of Essex's Deferred Compensation Plan are Lincoln National Life Insurance Company, AXA Equitable Life Insurance Company and MetLife Insurance Company.

13. RISK MANAGEMENT

The County maintains self-insurance programs for Workers' Compensation, Automobile, General Liability and Health Benefits with the following provisions:

Workers' Compensation:

Claims for workers' compensation are funded on a cash basis through budget appropriations. There was no reserve established at December 31, 2022 for possible catastrophic claims.

The County is liable for the first \$1,000,000.00. Any claims in excess of \$1,000,000.00 are covered to the extent of the State statutory limits.

Processing and payment of workers' compensation claims for 2022 were administered by the PMA Group servicing as third-party administrator.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2022.

13. RISK MANAGEMENT (Continued)

Activity for the Workers' Compensation Trust Fund for the year 2022 is detailed as follows:

Balance December 31, 2021		\$ 244,655.27
Increases:		
Budget Appropriation	\$3,814,336.14	
Other	<u>1,420,241.24</u>	
		<u>5,234,577.38</u>
		5,479,232.65
Decreases:		
Claims	5,170,314.42	
Management Fees	<u>126,125.00</u>	
		<u>5,296,439.42</u>
Balance December 31, 2022		<u>\$ 182,793.23</u>

Automobile:

The County is liable for the first \$1,250,000.00. Any claims in excess of \$1,250,000.00 per occurrence are covered to the sum of \$5,000,000.00. Claims are funded on a cash basis through budget appropriations. A separate fund is not maintained and there was no reserve established at December 31, 2022 for possible catastrophic claims.

General Liability:

The County is liable for the first \$750,000.00. Any claims in excess of \$750,000.00 per occurrence are covered to the sum of \$5,000,000.00/\$10,000,000.00 aggregate. Claims are funded on a cash basis through budget appropriations. A separate fund is not maintained and there was no reserve established at December 31, 2022 for possible catastrophic claims.

Health Care Professionals (Malpractice):

The County is responsible for the first \$50,000.00 of each medical incident. Any claims in excess of \$50,000.00 per occurrence are covered to the sum of \$1,000,000.00/\$3,000,000.00 aggregate. A separate fund is not maintained and there was no reserve established at December 31, 2022 for possible catastrophic claims.

Health Benefits:

County employees have the option of enrolling in the County's Fully-Insured Health Benefits Plan or under a few Health Maintenance Organizations.

Processing and payment of fully-insured health benefit claims are administered by the State Health Benefits Plan.

Individual stop loss coverage premiums are paid to the fully-insured Plan Administrator.

Claims and premiums for health benefits are funded on a cash basis through budget appropriations. There was no reserve established at December 31, 2022 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2022.

14. CONTINGENT LIABILITIES

a. Compensated Absences

The County permits employees to accumulate sick days, which may be taken as compensatory time off or paid at a later date. All vacation leave shall be used in the year earned, unless written approval is given by the Department/Division Director allowing an employee to carry over said vacation days until the subsequent year. Any County employee who retires pursuant to the requirements of his or her retirement program is entitled to the following benefits:

Vacation:

All prior accumulated vacation days and all unused vacation days normally granted the employee for the calendar year shall be paid.

Sick Time:

All accumulated sick time, at a rate of one day paid for every five days unused, up to a maximum for forty-five days is paid for 225 unused sick days.

Compensatory Time:

Any time owed to the employee, or accrued overtime, shall be paid. In some instances compensatory time is permitted to be carried over to a subsequent year with approval of Department/Division Director.

Personal Days:

Unused personal days are also granted on a prorated basis.

It is estimated that the sum of \$9,363,033.40 computed internally at 2022 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2022 for accumulated vacation, sick and compensatory time and personal days. This amount was not verified by audit.

Benefits paid in any future years will be charged to that year's budget.

Provisions for the above are not reflected on the Financial Statements of the County.

b. Federal and State Awards

The County participates in several federal and state grant programs which are governed by various rules and regulations of the grantor agencies therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at December 31, 2022 may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore no provisions have been recorded in the accompanying statutory basis financial statements for such contingencies.

14. CONTINGENT LIABILITIES (Continued)

c. Reimbursements Due New Jersey Department of Human Services

The County and the State of New Jersey, Department of Human Services, entered into a memorandum of understanding for the repayment of debt incurred relative to Essex County lawsuits, the advance of Title 30 reimbursements and pharmacy services of \$21.364 million to be paid back over a twenty-two year period commencing with calendar year 2006. A revised memorandum of understanding dated February 26, 2003 calls for a repayment plan detailed as follows:

<u>Year</u>	<u>Amount</u>
2006	\$ 500,000.00
2007	500,000.00
2008 - 2026 (@ \$1,000,000.00 Per Year)	19,000,000.00
2027	<u>1,364,000.00</u>
	<u>\$ 21,364,000.00</u>

d. Miscellaneous Welfare Revenue

The New Jersey Division of Local Government Services, as a way of providing fiscal relief for Essex County, permitted the County to include the sum of \$8.8 million as miscellaneous revenue from the New Jersey Department of Human Services in support of the 1999 County budget. This amount represented administrative reimbursements that would be earned by the County's Division of Welfare during the period January 1, 2000 through June 30, 2000. State approval was also given to include similar "miscellaneous revenue" in the amount of \$6,200,000 (for a cumulative total of \$15,000,000) in support of the 2000 County budget.

It is anticipated that these funds will be repaid to the State of New Jersey, Department of Human Services through reductions of future revenue.

e. Service Charge Escrow Deposit Agreement

A Service Charge Security Account (the "Security Account") was established to secure the obligations of the ECUA to pay service charges to the Port Authority under the Waste Disposal Agreement.

The ECUA maintains the Security Account with TD Bank in an amount of not less than \$500,000.00, at all times, to be used in the event of a deficiency in payments by the ECUA to the Port Authority pursuant to the Waste Disposal Agreement.

All required service charge payments to the Port Authority by the ECUA are current to date.

In the event the amount on deposit in the ECUA's Security Account falls below \$300,000.00, Essex County is under an obligation to replenish the Security Account pursuant to the terms of a Limited Deficiency Agreement, in the event that the ECUA is unable to do so.

f. Arbitrage Rebate Calculation

In 1985, under the Tax Reform Act, the Arbitrage Rebate Law went into effect requiring issuers of tax exempt debt obligations to rebate to the Federal Government all of the earnings in excess of the yield on investments of proceeds of such debt issuances (the "Rebate Arbitrage"). The Rebate Regulations apply to obligations issued after August 31, 1986. The arbitrage rebate liability must be calculated every installment computation date (last day of the fifth bond year) or earlier if the bonds are retired, defeased or refunded and pay at least 90% of the rebatable arbitrage (plus any earnings thereon) within 60 days after such date.

14. **CONTINGENT LIABILITIES (Continued)**

g. Litigation

Robert Pace v. County of Essex:

This personal injury lawsuit arises out of an incident which is alleged to have occurred on February 16, 2021, on the grounds of the Donald M. Payne, Jr. Vocational School located in Newark, New Jersey. The plaintiff alleges to have tripped and fell when leaving the school after receiving a COVID-19 vaccination. At the time of this incident, the County of Essex was the lessee of a portion of the school building and grounds.

The County of Essex intends to contest the case vigorously because they do not own, maintain, or control the Donald M. Payne, Jr. Vocational School.

Alegunlade, Lemus v. County of ESSEX, et al:

This is a personal injury matter arising out of motor vehicle accident wherein Plaintiffs, both minors, were struck by an Essex County Sheriff's vehicle at approximately 3:15 P.M. on October 8, 2021. Plaintiffs were struck while crossing 13th Avenue, near the corner of Richmond Street, which is outside of Science High School.

The County is allowing this matter to proceed with ongoing discovery. At this juncture, the County is contesting the case vigorously.

Peter Kessler, as Father and Natural Guardian of infant A.K. and Peter Kessler, Individually v. County of Essex:

This personal injury lawsuit arises out of an incident which is alleged to have occurred on April 19, 2022, in the outfield of a baseball field located at the Luis M. Lopez Field at Branch Brook Park in Newark, New Jersey. It appears that the infant plaintiff was engaged in playing baseball when he encountered the rightfield wire fence.

Dispositions have not been scheduled.

Robert Green and Ryan Connell v. County of Essex:

Plaintiff's filed a collection action, alleging that the County failed to pay them and similarly situated employees for overtime hours in violation of the Fair Labor Standards Act (FLSA).

The County of Essex intends to vigorously defend this matter.

The Estate of Paul Braswell v. Essex County Sheriff's Office, et al:

The complaint alleges that defendants deprived decedent, Paul Braswell, of his constitutional rights when he was allegedly shot and killed by plain-clothed law enforcement officers.

At this time, discovery is ongoing and dispositions have been scheduled.

The County intends to contest this case vigorously.

Dan Gelin v. County of Essex, et al:

Mr. Gelin alleges that his civil rights were violated during his incarceration by the County of Essex.

This case has been stayed.

The management of the County of Essex is fully cooperative and stands ready to assist in defending itself against plaintiff's factual claims and cooperative in discovery if and when the stay is lifted by the Court.

14. CONTINGENT LIABILITIES (Continued)

g. Litigation (Continued)

Health Benefits Unfair Practice Charge:

Four unions representing Sheriff's and Corrections Officers have challenged the County's change to health benefits program.

The matter is proceeding as an unfair practice charge with the Public Employment Relations Commission.

The County continues to vigorously defend this matter.

There are numerous workers' compensation cases being handled by outside counsel.

The County is continually confronted with various claims, lawsuits, administrative proceedings, etc. (collectively, the "matters") with varying levels of financial exposure to the County. The matters include, but are not limited to, administrative, contract, employment, constitutional, tort, negligence, intentional acts, etc. The status of each threatened, new and pending matter is in constant flux as each matter progresses from its initial stages through to conclusion. The County vigorously defends all matters with both in-house and contracted legal counsel. Furthermore, the County has various policies of insurance (the "Insurance Policies"), which Insurance Policies may or may not cover the matters in whole or in part. No litigation is presently pending or threatened that, if decided unfavorable to the interest of the County, would materially and adversely affect its financial condition or operations.

15. TRANSACTIONS AND ARRANGEMENT WITH THE ESSEX COUNTY UTILITIES AUTHORITY

The County, by ordinance adopted July 1, 1992, created the Essex County Utilities Authority. The County determined that said creation is the most efficient and feasible means of providing for solid waste disposal and management and will not cause an undue financial burden to be placed on local governmental units within the County.

The Authority and the County acknowledge that in order to effectively plan, develop and implement a comprehensive Solid Waste System, the resources and efforts of the County must be utilized and coordinated so as to assure the efficient and effective delivery of solid waste services in a cost effective and environmentally sound manner. The Authority and the County have executed several contracts by and among themselves providing for or relating to the following:

<u>Resolution/ Ordinance Number</u>	<u>Purpose</u>
92-0764	Relating to the collection, transportation, processing, recycling and disposal of solid waste.
92-0765 99-0120 99-0724	Relating to the development and financing of an integrated Solid Waste Management System.
92-0774	In connection with the utilization by the Authority of certain County personnel, County Administrative services and/or programs in order to assist in facilitating the start-up operations of the Authority.
92-0775	Authorizing the assignment and/or transfer of all agreements, documents and/or orders relating to matters including Solid Waste Management to the Utilities Authority.

**15. TRANSACTIONS AND ARRANGEMENT WITH THE ESSEX COUNTY UTILITIES AUTHORITY
(Continued)**

<u>Resolution/ Ordinance Number</u>	<u>Purpose</u>
96-0278	Authorizing an amendment to the existing Interlocal Services Agreement permitting the Authority and the County to utilize personnel and expertise available with Essex County Government rather than retain the services of outside consulting firms.
97-0020	Authorizing the Utility Authority to underwrite the acquisition and operation of the County's water facilities, in addition to management and administration of the system.
98-0021	Regulatory waste flow control has been reestablished over all nonprocessable waste. Effective January 1, 1999 all such waste must be delivered to the transfer station in Newark, New Jersey.
99-0009 99-0723	Provides for a voluntary contract system for the use of the Resource Recovery Facility included in the terms of the Solid Waste Disposal Agreement.
99-0725	Authorizes a limited deficiency agreement in connection with a service charge escrow deposit agreement with the Port Authority of New York and New Jersey.

The County continues to administer payroll and certain fringe benefit costs as of December 31, 2022.

16. SECONDARY MARKET DISCLOSURE

Solely for purposes of complying with Rule 1602-12 of the Securities and Exchange Commission, as amended and interpreted from time to time (the "Rule"), and provided that the Bonds are not exempt from the Rule and provided that the Bonds are not exempt from the requirements in accordance with Paragraph (d) of the Rule, for so long as the Bonds remain outstanding (unless the Bonds have been wholly defeased), the County shall provide for the benefit of the holders of the Bonds and the beneficial owners thereof various financial documents relating to the financial conditions of the Municipal Securities Rulemaking Board through the Electronic Municipal Access Data Port (the "MSRB").

17. SUBSEQUENT EVENTS

The County of Essex has evaluated subsequent events that occurred after the balance sheet date, but before June 15, 2023. No items were determined to require disclosure.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

	<u>Ref.</u>	<u>Regular Fund</u>	<u>Federal and State Grant Fund</u>	
Balance December 31, 2021	A	\$ 261,529,079.04		\$
Increased by Receipts:				
Petty Cash Funds	A-7	\$ 11,300.00		\$
Taxes Receivable	A-9	439,518,625.23		
Revenue Accounts Receivable	A-11	342,395,157.90		
Interfunds Receivable	A-13	12,604.53	142,441,694.43	
Due to State of New Jersey	A-16	96,248,981.55		
Prepaid Revenue	A-16	10,318,351.99		
Interfunds Payable	A-18	143,845,591.26		
Miscellaneous Reserves	A-19	18,539,788.45		
Federal and State Grants				
Receivable	A-20		124,091,930.18	
County of Essex Matching Grant				
Funds	A-21		305,817.00	
Federal and State Grant Funds				
Unappropriated	A-22		27,557,378.07	
		<u>1,050,890,400.91</u>		<u>294,396,819.68</u>
		1,312,419,479.95		294,396,819.68
Decreased by Disbursements:				
Prior Years' Revenue Refunds	A-1	753,928.12		
Budget Appropriations	A-3	744,798,489.20		
Certificates of Deposit Purchased	A-6	50,000,000.00		
Petty Cash Funds	A-7	11,300.00		
Interfunds Receivable	A-13		143,751,417.69	
Appropriation Reserves	A-14	42,329,342.34		
Accounts Payable	A-15	242,464.82		
Due to State of New Jersey	A-16	96,248,981.55	6,214,249.59	
Interfunds Payable	A-18	142,851,024.60		
Federal and State Grant				
Appropriations	A-21		144,431,152.40	
		<u>1,077,235,530.63</u>		<u>294,396,819.68</u>
Balance December 31, 2022	A	<u>\$ 235,183,949.32</u>		<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2022

A-5

	<u>Total</u>	<u>Checking Accounts</u>	<u>Money Market Funds</u>
Balance per Statements:			
Bank of America:			
Account #0001-4070-7457	\$ 2,625,799.56	\$ 2,625,799.56	\$
Industrial Bank:			
Account #1426869	150,865.04		150,865.04
Account #1507753	5,020,568.90		5,020,568.90
New York Community Bank:			
Account #107000143	69,724.64	69,724.64	
Account #107000151	432.88	432.88	
Investors Bank:			
Account #0070990972	8,954,410.79	8,954,410.79	
PNC Bank:			
Account #81-0110-5799	121,658,531.73	121,658,531.73	
Account #80-1358-8794	47,611.88	47,611.88	
The Provident Bank:			
Account #833391360	24,144.90	24,144.90	
Account #605804485	3,942,751.76	3,942,751.76	
TD Bank, NA:			
Account #3451012626	68,282,968.29	68,282,968.29	
Account #430-8908958	432.02	432.02	
Account #430-8908073	24,800,961.14	24,800,961.14	
Account #430-8908643	17,396.71	17,396.71	
Account #430-8919179	80,380.69	80,380.69	
Valley Bank:			
Account #91102723	18,714,508.20	18,714,508.20	
Kearney Bank			
Account #xxxxxxx2418	5,063,008.28	5,063,008.28	
Wells Fargo:			
Account #21100000102265	32,229.67	32,229.67	
	<u>259,486,727.08</u>	<u>254,315,293.14</u>	<u>5,171,433.94</u>
Plus: Deposits-in-Transit	1,371,173.46	1,371,173.46	
	<u>260,857,900.54</u>	<u>255,686,466.60</u>	<u>5,171,433.94</u>
Less: Outstanding Checks	24,773,775.52	24,773,775.52	
Other Adjustments	900,175.70	900,175.70	
	<u>25,673,951.22</u>	<u>25,673,951.22</u>	
	<u>\$ 235,183,949.32</u>	<u>\$ 230,012,515.38</u>	<u>\$ 5,171,433.94</u>

Reference

A-4

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS, DISBURSEMENTS AND RECONCILIATION
CERTIFICATES OF DEPOSIT

A-6

	<u>Ref.</u>	
Increased by:		
Purchased	A-4	<u>\$50,000,000.00</u>
Balance December 31, 2022	A	<u><u>\$50,000,000.00</u></u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PETTY CASH FUNDS

A-7

	Received from Division of <u>Treasury</u>	Returned to Division of <u>Treasury</u>
Department of Health and Rehabilitation	\$ 700.00	\$ 700.00
Register of Deeds and Mortgages	100.00	100.00
Sheriff	10,000.00	10,000.00
Superintendent of Schools	200.00	200.00
Clerk - Board of County Commissioners	200.00	200.00
County Clerk	100.00	100.00
	<u>\$11,300.00</u>	<u>\$11,300.00</u>
<u>Reference</u>	<u>A-4</u>	<u>A-4</u>

CHANGE FUNDS

A-8

	Balance <u>Dec. 31, 2022</u>	Balance <u>Dec. 31, 2021</u>
County Clerk	\$ 500.00	\$ 500.00
Register of Deeds and Mortgages	75.00	75.00
Surrogate	800.00	800.00
Department of Parks, Recreation and Cultural Affairs	11,050.00	11,050.00
Essex County Correctional Facility	800.00	800.00
Essex County Board of Taxation	200.00	200.00
	<u>\$13,425.00</u>	<u>\$13,425.00</u>
<u>Reference</u>	<u>A</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY

CURRENT FUND

TAXES RECEIVABLE

A-9

	Balance Dec. 31, 2021	2022 Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2022
Township of Belleville	\$ 22,977.41	\$ 15,206,921.21	\$ 142,517.56	\$ 15,229,898.62	\$ 142,517.56
Township of Bloomfield	106,957.91	24,707,925.67	52,267.94	24,814,883.58	52,267.94
Borough of Caldwell	7,997.65	5,708,184.99	10,766.88	5,716,182.64	10,766.88
Township of Cedar Grove	19,957.07	11,266,379.30	30,297.91	11,286,336.37	30,297.91
City of East Orange	153,319.35	17,915,120.06	17,967.89	18,068,439.41	17,967.89
Borough of Essex Fells	5,768.11	3,599,579.53	11,823.10	3,605,347.64	11,823.10
Township of Fairfield	68,404.11	15,592,309.29	58,907.49	15,660,713.40	58,907.49
Borough of Glen Ridge	18,955.87	9,106,646.80	12,827.15	9,125,602.67	12,827.15
Township of Irvington	43,423.44	11,502,209.00	40,286.21	11,545,632.44	40,286.21
Township of Livingston	785,885.45	38,933,131.69	381,475.52	39,719,017.14	381,475.52
Township of Maplewood	39,748.08	20,463,938.50	113,945.39	20,503,686.58	113,945.39
Township of Millburn	399,268.22	45,946,437.49	182,698.66	46,345,705.71	182,698.66
Township of Montclair	106,584.84	38,513,692.48	120,244.91	38,620,277.32	120,244.91
City of Newark	400,303.28	66,930,304.05	394,282.46	67,330,607.33	394,282.46
Borough of North Caldwell	79,834.63	8,647,614.54	25,628.20	8,727,449.17	25,628.20
Township of Nutley	34,616.93	19,544,635.10	43,604.06	19,579,252.03	43,604.06
City of Orange Township	29,944.12	7,222,011.38	17,632.77	7,251,955.50	17,632.77
Borough of Roseland	10,626.72	8,283,064.59	10,984.12	8,293,691.31	10,984.12
Township of South Orange Village	9,579.99	15,043,828.39	16,211.29	15,053,408.38	16,211.29
Township of Verona	25,465.49	12,094,663.14	35,314.46	12,120,128.63	35,314.46
Township of West Caldwell	21,492.92	11,645,562.83	147,057.26	11,667,055.75	147,057.26
Township of West Orange	12,806.00	29,240,547.61	62,065.40	29,253,353.61	62,065.40
	<u>\$ 2,403,917.59</u>	<u>\$ 437,114,707.64</u>	<u>\$ 1,928,806.63</u>	<u>\$ 439,518,625.23</u>	<u>\$ 1,928,806.63</u>

Reference

A

Reserve

Reserve

A-4,Below

A

Ref.

Added and Omitted Taxes
County Purpose Tax

\$ 2,403,917.59
437,114,707.64

Above

\$ 439,518,625.23

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS RECEIVABLE

A-10

	<u>Ref.</u>	
Balance December 31, 2021	A	\$ 50,952.12
Increased by:		
Charges - Net	Reserve	<u>62,392.13</u>
Balance December 31, 2022	A	<u>\$ 113,344.25</u>

Analysis of Balance

	<u>Account Number</u>	
Administrative Office of the Courts:		
Prosecutor's Office	28400	\$ 10,893.00
Prosecutor's Office	28325	100,766.45
Office of County Counsel	1654	744.00
Office of County Counsel	28300	<u>940.80</u>
		<u>\$ 113,344.25</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #1

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Local Revenue:					
County Clerk	A-2	\$ 12,770.00	\$ 234,589.25	\$ 247,359.25	\$ 139,977.00
Register of Deeds	A-2	8,790,590.17	4,178,217.63	12,828,830.80	
County Surrogate	A-2	59,999.41	837,009.06	897,008.47	
County Sheriff	A-2	416.00	2,592,114.54	2,584,726.38	7,804.16
Essex County Parks	A-2	893,683.37	17,226,864.05	18,120,439.09	108.33
Interest on Investments and Deposits			3,180,432.33	3,180,432.33	
Hospital Center:					
State Share of Costs (Medicare/Medicaid)	A-2		1,189,317.45	1,189,317.45	
Other Revenue (Mental Hospital)	A-2		241,880.78	241,880.78	
Division of Roads and Bridges:					
Road Openings	A-2		368,200.00	368,200.00	
Essex County Youth House	A-2	20,902.40	260,801.92	281,704.32	
Vending Machine Commissions	A-2		149,640.50	149,640.50	
Essex County Division of Welfare:					
Medicaid Processing	A-2		845,000.00	845,000.00	
State and Federal Participation	A-2		50,942,304.70	50,942,304.70	
Miscellaneous	A-2	96,794.62	22,903,205.38	23,000,000.00	
Rents - County Property	A-2		3,250,172.93	3,250,172.93	
Motor Vehicle Fines	A-2	36,754.50	2,090,959.99	2,127,714.49	
Grants - Indirect Cost/Fringe Benefits	A-2	1,194,203.98	5,856,491.82	7,050,695.80	
Title IV-D Child Enforcement Program	A-2	122,057.00	2,280,208.49	2,402,265.49	
ECIA Parking	A-2		259,254.00	259,254.00	
School Board Elections	A-2		5,349.32	5,349.32	
CTP Debt Service Reimbursement	A-2		766,470.94	766,470.94	
Alternative to Incarceration	A-2		23,000,000.00	23,000,000.00	
Reimbursement for School Board Elections	A-2		530,718.75	485,662.50	45,056.25
Open Space Debt Service Offset	A-2		1,112,500.00	1,112,500.00	
Federal Inmate Housing	A-2		42,818,556.39	42,818,556.39	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #2

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Local Revenue:					
Passaic County Youth Detention Agreement	A-2	\$	\$ 2,078,225.04	\$ 2,078,225.04	\$
Inmate Co-Pay	A-2		206,850.20	206,850.20	
State Aid:					
Franchise Taxes on Life Insurance Companies	A-2		4,045,717.35	4,045,717.35	
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		3,015,535.39	3,015,535.39	
Essex County Vocational School - Debt Service Aid	A-2		11,004,771.00	11,004,771.00	
SFEA Funds - Youth Detention	A-2	423,000.00	-	423,000.00	
Local Law Enforcement Assistance Component	A-2		3,000,000.00	3,000,000.00	
Social and Welfare Services:					
Supplemental Social Security Income	A-2		2,185,449.00	2,185,449.00	
Psychiatric Facilities (C. 73, P. L. 1990):					
State Patients in County Psychiatric Hospitals	A-2		53,715,611.35	53,715,611.35	
Other Items:					
Revised Fees (P.L. 2001, C. 370):					
Register	A-2		4,201,816.68	4,201,816.68	
Sheriff	A-2		1,730,721.69	1,730,721.69	
Lion/Hyena Exhibit Pooled Government					
Loan Program	A-2		870,000.00	870,000.00	
Union County Youth Services	A-2	421,365.28	1,275,115.54	1,696,480.82	
Hudson County Youth Services	A-2		1,041,304.47	1,041,304.47	
Capital Surplus	A-2		3,000,000.00	3,000,000.00	
Hospital Fee PILOT Program	A-2	82,988.42	7,452,566.08	7,535,554.50	
Union County Correctional Services	A-2		14,836,484.34	14,836,484.34	
ARP Revenue Loss	A-2		36,698,701.29	36,698,701.29	
Proceeds of Settlement of Suits	A-2		2,032.00		2,032.00
		<u>12,155,525.15</u>	<u>337,481,161.64</u>	<u>349,441,709.05</u>	<u>194,977.74</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #3

<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Miscellaneous Revenue Not Anticipated:				
Interlocal Service Agreements:				
Essex County Utilities Authority:				
Indirect Costs	\$ 243,861.08	\$ 228,261.13	\$ 243,861.08	\$228,261.13
Host Fees	231,656.93		231,656.93	
SORA Fees	222,847.43		222,847.43	
Public Works Deposits	13,400.00	128,442.27	141,842.27	
Prosecutor's Office		22,978.20	22,978.20	
Municipal Reimbursements - Street Lighting	5,458.84	4,616.34	1,178.43	
Weights and Measures Fines	4,500.00	155,600.00	160,100.00	8,896.75
Court Fines and Ordinances	190,797.07	17,458.08	208,255.15	
Inmate Tablet Commission		426,330.76	426,330.76	
Correction Facility:				
Locker Room Fees		2,660.52	2,660.52	
Inmate Fees	9,279.61	331,722.26	341,001.87	
Cancellations		207,923.52	207,923.52	
Sundry		9,352.91	9,352.91	
Auction		92,629.72	92,629.72	
Tax Abatement		589,428.08	589,428.08	
Pouring Rights		106,178.10	106,178.10	
Police Academy		921,999.78	630,665.39	291,334.39
Movie Television Site Rental		49,658.98	49,658.98	
State of New Jersey Reimbursement Confined Prison		1,536,735.76	1,536,735.76	
Constitutional Officers Reimbursements		95,841.00	95,841.00	
	<u>921,800.96</u>	<u>4,927,817.41</u>	<u>5,321,126.10</u>	<u>528,492.27</u>
Other Miscellaneous				
		412,606.41	412,606.41	
	<u>921,800.96</u>	<u>5,340,423.82</u>	<u>5,733,732.51</u>	<u>528,492.27</u>
	<u>\$13,077,326.11</u>	<u>\$342,821,585.46</u>	<u>\$355,175,441.56</u>	<u>\$723,470.01</u>
<u>Reference</u>	<u>A</u>	<u>Reserve</u>	<u>Sheet #4</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #4

	<u>Ref.</u>	<u>Collections</u>
Collections	A-4	\$ 342,395,157.90
Prepaid Revenue Applied	A-16	<u>12,780,283.66</u>
	Sheet #3	<u><u>\$ 355,175,441.56</u></u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PAYROLL TAXES RECEIVABLE

A-12

Ref.

Increased by:

 Payroll Tax Refunds

Reserve

\$894.41

Balance December 31, 2022

A,Below

\$894.41

Analysis of Balance

Federal/State Tax Forms:

 2022 Federal 941's

\$760.84

 2022 State of New Jersey 927W's

133.57

Above

\$894.41

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS RECEIVABLE

A-13

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
<u>Regular Fund</u>				
Pension Trust Fund	\$ 12,604.53	\$	\$ 12,604.53	\$
Other Trust Fund				
	<u>12,604.53</u>		<u>12,604.53</u>	
<u>Federal and State Grant Fund</u>				
Regular Fund	<u>52,965,997.57</u>	<u>143,751,417.69</u>	<u>142,441,694.43</u>	<u>54,275,720.83</u>
	<u>\$ 52,978,602.10</u>	<u>\$ 143,751,417.69</u>	<u>\$ 142,454,298.96</u>	<u>\$ 54,275,720.83</u>
<u>Reference</u>	<u>A</u>	<u>Below</u>	<u>Below</u>	<u>A</u>
	<u>Ref.</u>			
Regular Fund:				
Advances	A-4	\$	<u>\$ 12,604.53</u>	
Federal and State Grant Fund:				
Advances	A-4	143,751,417.69		
Federal and State Grant Fund Revenue:				
Settlements	A-4	<u>143,751,417.69</u>	<u>142,441,694.43</u>	
	Above	<u>\$ 143,751,417.69</u>	<u>\$ 142,441,694.43</u>	
<u>Analysis of Interfund Credit to Fund Balance</u>				
Balance December 31, 2022	Above		\$ 12,604.53	
Balance December 31, 2021	Above			
Interfunds Returned	A-1		<u>\$ 12,604.53</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-14
Sheet #1

Appropriation	Balance Dec. 31, 2021		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	\$ 11,003.58	\$ 90,371.03	\$ 90,371.03	\$ 90,371.03	\$ 7,430.20	\$
Other Expenses	11,003.58	51,613.05	62,616.63	55,186.43	7,430.20	
		141,984.08	152,987.66	145,557.46		
Office of the County Administrator:						
Salaries and Wages		4,837.67	4,837.67	4,837.67		
Other Expenses	3,012.71	2,180.13	5,192.84	4,195.83		
	3,012.71	7,017.80	10,030.51	9,033.50		997.01
						997.01
County Legislative Office:						
Board of County Commissioners:						
Salaries and Wages	24,286.28	35,369.19	35,369.19	35,369.19		
Other Expenses	24,286.28	38,871.65	63,157.93	63,157.93		
		74,240.84	98,527.12	98,527.12		
Clerk and Other Legislative Functions:						
Salaries and Wages		2,273.80	2,273.80	2,273.80		
Other Expenses	8,496.99	77,202.61	85,699.60	73,539.45		12,160.15
	8,496.99	79,476.41	87,973.40	75,813.25		12,160.15
County Audit:						
Other Expenses		348,500.00	348,500.00	296,225.00	52,275.00	
Administration and Finance:						
Office of the Director:						
Salaries and Wages		176.96	176.96	176.96		
Office of Accounts and Control:						
Salaries and Wages		127,877.55	127,877.55	127,877.55		
Other Expenses	3,768.40	13,528.60	17,297.00	17,297.00		
	3,768.40	141,406.15	145,174.55	145,174.55		
Office of Management and Budget:						
Salaries and Wages	561.62	2,311.77	2,311.77	2,311.77	561.62	
Other Expenses	561.62	5,948.51	6,510.13	5,948.51	561.62	
		8,260.28	8,821.90	8,260.28		
Office of Data Processing:						
Salaries and Wages	295,288.56	9,091.02	39,291.02	39,277.28	117,096.49	13.74
Other Expenses	295,288.56	1,080.56	419,369.12	302,272.63	117,096.49	13.74
		10,171.58	458,660.14	341,549.91		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A-14
Sheet #2

APPROPRIATION RESERVES

Appropriation	Balance Dec. 31, 2021		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
GENERAL GOVERNMENT						
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages	\$ 104,989.20	\$ 39,639.53	\$ 39,639.53	\$ 39,639.53	\$ 578.00	\$
Other Expenses	104,989.20	70,605.56	175,594.76	175,016.76	578.00	
		110,245.09	215,234.29	214,656.29		
Office of Public Information:						
Salaries and Wages		380.33	380.33	380.33		
Other Expenses	5,265.00	1,935.52	7,200.52	7,200.52		
	5,265.00	2,315.85	7,580.85	7,580.85		
Office of Purchasing:						
Salaries and Wages		37,259.00	37,259.00	37,259.00		
Other Expenses	2,775.88	31,929.03	34,704.91	34,704.91		
	2,775.88	69,188.03	71,963.91	71,963.91		
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages		67.27	67.27	67.27		
Other Expenses	874.44	1,518.84	2,367.28	1,492.84	874.44	
	874.44	1,586.11	2,434.55	1,560.11	874.44	
Expense of Bond Sale:						
Other Expenses		1,474.27	1,500.27	1,500.00		0.27
Department of Law:						
County Counsel:						
Salaries and Wages		9,544.40	9,544.40	9,544.40		0.62
Other Expenses	477,705.96	23,123.79	500,829.75	500,829.13		0.62
	477,705.96	32,668.19	510,374.15	510,373.53		
Settlement of Suits:						
Other Expenses	46,780.69	465,422.93	512,203.62	512,203.59		0.03
Department of Public Works:						
Office of the Director:						
Salaries and Wages		61,300.77	61,300.77	61,300.77		
Other Expenses	727.58	10,220.05	10,947.63	10,947.63		
	727.58	71,520.82	72,248.40	72,248.40		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-14
Sheet #3

Appropriation	Balance Dec. 31, 2021		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
GENERAL GOVERNMENT						
Department of Public Works:						
Division of Building and Grounds:						
Salaries and Wages		\$ 152,276.17	\$ 152,276.17	\$ 152,276.17	\$ 491,219.55	\$ 103,574.26
Other Expenses	3,462,742.09	228,159.94	3,690,902.03	3,096,108.22		103,574.26
	3,462,742.09	380,436.11	3,843,178.20	3,248,384.39	491,219.55	
Division of Engineering:						
Salaries and Wages		147,802.89	147,802.89	147,802.89		
Other Expenses		1,673.40	1,673.40	1,673.40		
		149,476.29	149,476.29	149,476.29		
Division of Fleet Management:						
Salaries and Wages		35,401.67	35,401.67	35,401.67		7,936.19
Other Expenses	456,647.32	132,339.82	588,987.14	533,404.50	47,646.45	7,936.19
	456,647.32	167,741.49	624,388.81	568,806.17	47,646.45	
Division of Roads and Bridges:						
Salaries and Wages		375,756.24	375,756.24	375,756.24		
Other Expenses	1,393,375.56	1,585,909.96	2,979,285.52	2,922,384.62	46,289.74	10,611.16
	1,393,375.56	1,961,666.20	3,355,041.76	3,298,140.86	46,289.74	10,611.16
Division of Planning:						
Salaries and Wages		91,752.68	91,752.68	91,752.68		
Other Expenses	1,384.35	5,055.53	6,439.88	6,439.88		
	1,384.35	96,808.21	98,192.56	98,192.56		
County Register:						
Salaries and Wages		209,513.89	209,513.89	205,402.57		4,111.32
Other Expenses		41,551.03	41,551.03	41,551.03		4,111.32
		251,064.92	251,064.92	246,953.60		
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	71,972.13	715,920.28	787,892.41	715,920.28	71,972.13	
Health Benefit Waivers		30,324.03	30,324.03	30,324.03		
	71,972.13	746,244.31	818,216.44	746,244.31	71,972.13	
Liability:						
Other Expenses		30,758.21	30,758.21	30,758.21		
Workers' Compensation:						
Other Expenses		108,917.54	108,917.54	108,912.15		5.39

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-14
Sheet #4

	Balance Dec. 31, 2021		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
GENERAL GOVERNMENT						
General Government Central Expense:						
Communications:						
Other Expenses	\$ 773,267.96	\$ 1,288,509.06	\$ 2,061,777.02	\$ 1,969,977.34	\$ 91,330.00	\$ 469.68
Central Kitchen:						
Other Expenses	1,366.02	1,024,125.45	1,025,491.47	1,025,415.15	76.32	
Prosecutor:						
Salaries and Wages		1,561,040.69	1,561,040.69	1,561,040.69		12,568.78
Other Expenses	221,861.09	40,933.14	287,794.23	275,020.45	205.00	12,568.78
	221,861.09	1,601,973.83	1,848,834.92	1,836,061.14	205.00	
Total - General Government	7,368,153.41	9,373,377.01	16,919,730.42	15,839,726.88	927,554.94	152,448.60
JUDICIARY						
Surrogate:						
Salaries and Wages		26,821.12	26,821.12	26,821.12		
Other Expenses	6,720.29	156.72	6,877.01	3,642.97	3,234.04	
	6,720.29	26,977.84	33,698.13	30,464.09	3,234.04	
Total - Judiciary	6,720.29	26,977.84	33,698.13	30,464.09	3,234.04	
REGULATIONS						
Board of Taxation:						
Salaries and Wages		1,477.13	1,477.13	1,477.13		
Other Expenses	344.54	5,009.20	5,353.74	5,353.74		
	344.54	6,486.33	6,830.87	6,830.87		
Board of Elections:						
Salaries and Wages		50,484.10	50,484.10	50,484.10		
Other Expenses	60,217.70	454,833.05	515,050.75	514,758.75	292.00	
	60,217.70	505,317.15	565,534.85	565,242.85	292.00	
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages		51,611.02	51,611.02	51,611.02		
Other Expenses	159,184.89	284,522.61	443,707.50	438,914.35	4,793.15	
	159,184.89	336,133.63	495,318.52	490,525.37	4,793.15	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-14
Sheet #5

Appropriation	Balance Dec. 31, 2021		Unencumbered	Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered				Cash Disbursed	Accounts Payable	
REGULATIONS							
County Clerk Elections:							
Salaries and Wages	\$ 16,267.89	\$ 39,388.00	\$ 39,388.00	\$ 39,388.00	\$ 39,388.00	\$	\$
Other Expenses	16,267.89	97,229.30	97,229.30	113,497.19	113,497.19		
		136,617.30	136,617.30	152,885.19	152,885.19		
Total - Regulations	236,015.02	984,554.41	984,554.41	1,220,569.43	1,215,484.28	5,085.15	
CONSTITUTIONAL OFFICES							
County Clerk:							
Salaries and Wages	12,668.53	10,892.64	10,892.64	10,892.64	10,892.64		1,685.96
Other Expenses	12,668.53	2,660.60	15,329.13	15,329.13	13,643.17		1,685.96
		13,553.24	26,221.77		24,535.81		
County Sheriff:							
Salaries and Wages	1,116,138.96	3,735,766.67	3,735,766.67	3,735,766.67	735,766.67	3,000,000.00	69.49
Other Expenses	1,116,138.96	62,431.60	1,198,570.56	1,198,570.56	1,158,688.68	39,812.39	69.49
		3,798,198.27	4,934,337.23		1,894,455.35	3,039,812.39	
Total - Constitutional Offices	1,128,807.49	3,811,751.51	4,960,559.00	4,960,559.00	1,918,991.16	3,039,812.39	1,755.45
CORRECTIONAL AND PENAL							
Department of Public Safety:							
Division of Correctional Services:							
Salaries and Wages	986,696.94	705,682.08	705,682.08	705,682.08	463,021.41		242,660.67
Other Expenses	986,696.94	4,395,949.83	5,382,646.77	5,382,646.77	4,433,634.64	644,827.40	304,184.73
		5,101,631.91	6,088,328.85		4,896,656.05	644,827.40	546,845.40
Division of Medical Examiner:							
Other Expenses		2,183,071.19	2,183,071.19	2,183,071.19	2,183,071.19		
Total - Correctional and Penal	986,696.94	7,284,703.10	8,271,400.04	8,271,400.04	7,079,727.24	644,827.40	546,845.40
HEALTH AND WELFARE							
Department of Citizen Services:							
Office of the Director:							
Salaries and Wages		283,911.77	283,911.77	283,911.77	283,911.77		
Other Expenses		6,029.43	6,029.43	6,029.43	6,029.43		
		289,941.20	289,941.20	289,941.20	289,941.20		

A-14
Sheet #6

Unexpended
Balance
Unencumbered

78,864.86
<u>78,864.86</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-14
Sheet #7

Appropriation	Balance Dec. 31, 2021		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
HEALTH AND WELFARE						
Maintenance of Patients in State Institutions for Mental Disease:						
County Share	\$	\$ 286.00	\$ 286.00	\$	\$	\$ 286.00
Other Institutions:						
Other Expenses		2,545.65	2,545.65			2,545.65
Total Health and Welfare	2,343,540.92	9,810,807.48	12,160,348.40	11,828,962.94	191,779.33	139,606.13
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages		89.17	89.17	89.17		511.57
Other Expenses	5,728.60	508.80	6,237.40	5,725.83		511.57
	5,728.60	597.97	6,326.57	5,815.00		
County College:						
July - December		500,000.00	500,000.00	500,000.00		
		500,000.00	500,000.00	500,000.00		
Two Year Out-of-County Reimbursement:						
Other Expenses		57,602.80	57,602.80			57,602.80
Total - Education	5,728.60	558,200.77	563,929.37	505,815.00		58,114.37
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages		169,044.19	169,044.19	168,961.11		83.08
Other Expenses	584,148.74	262,807.05	846,956.79	772,773.92	62,842.14	11,339.73
	584,148.74	431,851.24	1,015,999.98	941,735.03	62,842.14	11,422.81
Maintenance of Parks:						
Salaries and Wages		85,853.57	85,853.57	85,853.57		0.60
Other Expenses	576,209.42	86,978.70	663,188.12	627,138.95	36,048.57	0.60
	576,209.42	172,832.27	749,041.69	712,992.52	36,048.57	
Total - Recreation	1,160,358.16	604,683.51	1,765,041.67	1,654,727.55	98,890.71	11,423.41

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-14
Sheet #8

Appropriation	Balance Dec. 31, 2021		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
<u>UNCLASSIFIED</u>						
Funds for Architects, Engineers and Professional Services:						
Other Expenses						
National Association of County Officials:						
Other Expenses	\$ 116,925.00	\$ 9,017.58	\$ 140,942.58	\$ 138,098.08	\$	\$ 2,844.50
Special Employee Development Fund:		3,503.55	3,503.55			3,503.55
Other Expenses		0.19	0.19			0.19
Utility Expenses and Bulk Purchases:						
Other Expenses	247.44	3,097,022.62	3,097,270.06	2,102,915.53		994,354.53
Landfill/Solid Waste Disposal Costs:						
Other Expenses		22,000.00	22,000.00			22,000.00
Prior Year's Bills						
Other Expenses	34,714.08		34,714.08	13,629.20	21,084.88	
Total - Unclassified	151,886.52	3,131,543.94	3,298,430.46	2,254,642.81	21,084.88	1,022,702.77
Total Operations	13,387,907.35	35,586,599.57	49,193,706.92	42,328,541.95	4,932,268.84	1,932,896.13
Contingent		60,451.19	60,451.19	800.39		59,650.80
Total Operations Including Contingent	13,387,907.35	35,647,050.76	49,254,158.11	42,329,342.34	4,932,268.84	1,992,546.93
Detail:						
Salaries and Wages		9,825,821.33	9,862,021.33	6,615,152.52	3,000,000.00	246,868.81
Other Expenses	13,387,907.35	25,821,229.43	39,392,136.78	35,714,189.82	1,932,268.84	1,745,678.12
<u>STATUTORY EXPENDITURES</u>						
Police and Firemen's Retirement System of New Jersey		0.06	0.06			0.06
Public Employees' Retirement System		368,616.98	149,416.98			149,416.98
Social Security System (OASI)		190.51	190.51			190.51
County Pension and Retirement Fund:		13,231.73	13,231.73			13,231.73
R.S. 43:41 et seq.		1,519.25	1,519.25			1,519.25
R.S. 43:8b-1 et seq.						
Defined Contribution Retirement Program		383,558.53	164,358.53			164,358.53
Total - Statutory Expenditures						
Total General Appropriations	\$ 13,387,907.35	\$ 36,030,609.29	\$ 49,418,516.64	\$ 42,329,342.34	\$ 4,932,268.84	\$ 2,156,905.46
Reference	A	A		A-4	A-15	A-1

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-15

	<u>Ref.</u>	
Balance December 31, 2021	A	\$ 8,454,864.15
Increased by:		
Appropriation Reserves	A-14	4,932,268.84
Decreased by:		
Payments	A-4	242,464.82
Balance December 31, 2022	A	\$ 13,144,668.17

Analysis of Balance

<u>Budget Year</u>	
2017 - 2021	\$ 13,144,668.17

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-16

	<u>Ref.</u>	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Increased by:			
Register of Deeds and Mortgages:			
Realty Transfer Fees		\$93,246,300.55	\$
Division of Archive and Records Management		<u>3,002,681.00</u>	
	A-4	<u>96,248,981.55</u>	
Grant Funds Cancelled	A-21	<u>96,248,981.55</u>	<u>6,214,249.59</u>
			<u>6,214,249.59</u>
Decreased by:			
Payments	A-4	<u>96,248,981.55</u>	<u>6,214,249.59</u>
		<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PREPAID REVENUE

A-17

	<u>Ref.</u>	
Balance December 31, 2021	A	\$12,780,283.66
Increased by:		
Collections	A-4	<u>10,318,351.99</u>
		23,098,635.65
Decreased by:		
Applied to Revenue	A-11	<u>12,780,283.66</u>
Balance December 31, 2022	A	<u><u>\$10,318,351.99</u></u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS PAYABLE

A-18

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
<u>Regular Fund</u>				
Federal and State Grant Fund	\$ 52,965,997.57	\$ 143,751,417.69	\$ 142,441,694.43	\$ 54,275,720.83
Other Trust Fund	<u>409,330.17</u>	<u>94,173.57</u>	<u>409,330.17</u>	<u>94,173.57</u>
	<u>\$ 53,375,327.74</u>	<u>\$ 143,845,591.26</u>	<u>\$ 142,851,024.60</u>	<u>\$ 54,369,894.40</u>
<u>Reference</u>	<u>A</u>	<u>Below</u>	<u>Below</u>	<u>A</u>
	<u>Ref.</u>			
Regular Fund:				
Advances	A-4	\$ 143,845,591.26	\$	
Settlements	A-4	<u> </u>	<u>142,851,024.60</u>	
	Above	<u>\$ 143,845,591.26</u>	<u>\$ 142,851,024.60</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-19

	Balance <u>Dec. 31, 2021</u>	<u>Increase</u>	Balance <u>Dec. 31, 2022</u>
U.S. Department of Justice:			
Local Law Enforcement Block Grants:			
Interest Earned on Program Funds	\$ 7.54	\$	\$ 7.54
Megan's Law Grant:			
Interest on Program Funds	4,085.10		4,085.10
Contractual Increases	<u>15,265,447.21</u>	<u>18,539,788.45</u>	<u>33,805,235.66</u>
	<u>\$ 15,269,539.85</u>	<u>\$ 18,539,788.45</u>	<u>\$33,809,328.30</u>
<u>Reference</u>	<u>A</u>	<u>A-4</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #1

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>2022</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
<i>Fiscal Year 2002:</i>						
Local Scoping Program Project	\$ 433.25	\$	\$	\$	\$	433.25
<i>Fiscal Year 2003:</i>						
CDBG - Roadway Resurfacing Grant	255,351.31					255,351.31
Roadway Resurface and Roadway Incidentals	1,065,726.73					1,065,726.73
2004 Local Lead Project	161,538.95					161,538.95
Green Acres Projects:						
Brookdale Park - Montclair United	24,338.66					24,338.66
Brookdale Park - Green Fields	138,250.00					138,250.00
Grover Cleveland Park	26,300.50					26,300.50
<i>Fiscal Year 2005:</i>						
Green Acres Projects:						
Multi Parks Improvements	10,095.72					10,095.72
<i>Fiscal Year 2006:</i>						
Special Child Health	4,320.00					4,320.00
West Side Park Community Center Gymnasium	1,630.00					1,630.00
<i>Fiscal Year 2007:</i>						
Central Avenue Improvements, City of Newark	1,150,045.17					1,150,045.17
<i>Fiscal Year 2008:</i>						
Essex County Annual Transportation Program	2,396.83					2,396.83
Urban Area Security Initiative	20,002.46					20,002.46
Green Acres Various Projects	267,055.47					267,055.47
Law Enforcement Technology	582.55					582.55
Recreation Trail Program	7,500.00					7,500.00
American Recovery and Reinvestment Act:						
Roadway Resurfacing Program	703,180.98					703,180.98

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #2

	Balance Dec. 31, 2021	2022 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2022
<i>Fiscal Year 2009:</i>						
Essex County Annual Transportation Program	\$ 158,398.07	\$	\$	\$	\$	\$ 158,398.07
Green Acres Various Projects	324,507.19					324,507.19
Law Enforcement Technology	0.20					0.20
Bulletproof Vest Partnership Program	607.50					607.50
Comprehensive County Fund Allocation	38,498.00					38,498.00
Kip's Castle Park Carriage House	4,230.50					4,230.50
Central Avenue Construction Funds	2,282,602.75					2,282,602.75
<i>Fiscal Year 2010:</i>						
Essex County Annual Transportation Program	610,367.34					610,367.34
Community Forestry Program	77.55					77.55
Green Acres Various Projects	204,772.22					204,772.22
Improvements to Bloomfield Avenue, Roseland Avenue and Westville Avenue	22,514.81					22,514.81
Improvements to Passaic River Waterfront Park	130,705.53					130,705.53
<i>Fiscal Year 2011:</i>						
Insurance Fraud Reimbursement Program	131,287.19					131,287.19
Essex County Annual Transportation Program	393,690.48					393,690.48
Green Acres Projects:						
Multi-Park Improvements	0.10					0.10
Green Acres Various Projects	262,897.65					262,897.65
Law Enforcement Technology Grant	30,425.76					30,425.76
FY 2012-2013 Subregional Studies Project	66,318.90					66,318.90
SFY11 State Aid Annual Appropriation NJ	117,855.00					117,855.00
FY 2010 Emergency Management Agency Assistance	50,000.00					50,000.00
Bulletproof Vest Partnership Program	26,215.78					26,215.78
Smart Steps Program	10,079.96					10,079.96

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #3

	Balance Dec. 31, 2021	2022 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2022
<i>Fiscal Year 2012:</i>						
Insurance Fraud Reimbursement Program	\$ 33,573.03	\$	\$	\$	\$	33,573.03
Green Acres Various Projects	11,608.89					11,608.89
FY 2011 Edward Byrne Memorial Justice	2,274.68					2,274.68
Berkeley Avenue Bridge	2.83					2.83
Hurricane Sandy Disaster National Emergency	202,977.05					202,977.05
2012 Comprehensive County Funding Allocation	38,249.15					38,249.15
FY 11 Paul Coverdell Forensic Science						
Improvements	4,322.52					4,322.52
<i>Fiscal Year 2013:</i>						
Essex County Annual Transportation Program	211,773.83					211,773.83
Green Acres - Branch Brook Park Improvements	202.48					202.48
Green Acres - Multi-Park Improvements	75,163.49					75,163.49
Educational Center at Turtle Back Zoo	150,000.00					150,000.00
South Orange Avenue/Glenview Road Intersection	317,274.00					317,274.00
Essex County Historic Holiday House Tour	3,000.00					3,000.00
Subregional Transportation Planning Program	7.76					7.76
FY 2012 EMAA	63,549.81					63,549.81
Post Sandy Planning and Assistance Grants	310,000.00					310,000.00
Rehabilitation of the Glen Avenue Bridge	121,448.39					121,448.39
Park Avenue/4th Street Intersection	221,280.78					221,280.78
Park Avenue/4th Street Intersection	51,037.65					51,037.65
County Office of Victim Witness Advocacy	5,922.67					5,922.67
FY 13 State Homeland Security Program	8,440.84					8,440.84
Hazard Mitigation Grant Program	13,000.00					13,000.00
CY 2013 Comprehensive County Funding						
Allocation	191,220.23					191,220.23
Juvenile Detention Alternative Initiative	20,371.93					20,371.93
FY 12 Paul Coverdell Forensic Science						
Improvements	5,835.02					5,835.02

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #4

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>2022</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
<i>Fiscal Year 2014:</i>						
Essex County Annual Transportation Program	\$ 60,811.92	\$	\$	\$	\$	\$ 60,811.92
Urban Areas Security Initiative (UASI-LO)	5,548.00					5,548.00
General Program Support - Summer Concert	3,688.00					3,688.00
Super Storm Sandy Resiliency Efforts	38,706.00					38,706.00
Sandy SSBG Medically Fragile Children 20	8,522.00					8,522.00
South Orange Avenue Traffic, Operational and Roadway Improvements	12,897.61					12,897.61
Subregional Transportation Planning Program	0.01					0.01
Youth Symposium Career Exploration in N.J.	2,064.25					2,064.25
Eight Intersections - 4 in Irvington and 4 in Newark	295,001.10					295,001.10
Newark Access Variable Message Signage	6,880.20					6,880.20
Prosecutor - LED Mental Health Diversion	2,833.79					2,833.79
FY 14 State Homeland Security Program	170.81					170.81
Sexual Assault Response Team/Nurse Examination	829.00					829.00
Supportive Assistance for Individuals and Families	220,505.99					220,505.99
Comprehensive County Funding Allocation	555,425.21					555,425.21
Lenape Trail, Two-Mile Walking Path	15,515.00					15,515.00
West Side Park Community Center and Gymnasium	568.40					568.40
Juvenile Detention Alternative Initiative	71,992.25					71,992.25
Workforce Learning Link Program	12,282.00					12,282.00
Supplemental Workforce Development Benefits	10.00					10.00
Children's Inter-Agency Coordinating Counseling	24,158.00					24,158.00
<i>Fiscal Year 2015:</i>						
Bridge Street, Clay Street and Jackson Street Bridges	1,193,779.59		682,028.20			511,751.39
Freeway Drive and Station Area Safety and Public Realm Study	1.60					1.60
Irvington Streetscape Improvement Project	870,991.33					870,991.33
Rehabilitation of Lyons Avenue Bridge Over Elizabeth River	45,273.00					45,273.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #5

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>2022</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
<i>Fiscal Year 2015: (Continued)</i>						
Replacement of Cherry Lane Bridge	\$ 704,218.75	\$	\$	\$	\$	\$ 704,218.75
Replacement of Hoover Avenue Bridge Over Third River	28,932.05					28,932.05
Restroom Improvements at the Essex County Economic Development Center	119,894.00					119,894.00
Subregional Transportation Planning Program	22.25					22.25
CY 2015 Comprehensive County Funding Allocation	102,318.93					102,318.93
Supportive Assistance for Individuals and Families	57,036.91					57,036.91
Juvenile Detention Alternative Initiative	17,453.01					17,453.01
Workforce Program	2,037,525.80					2,037,525.80
Essex County Justice Information Sharing Project	32,530.00					32,530.00
FY 2015 State Homeland Security Program	105,918.65					105,918.65
2014 Emergency Management Agency Assistance	5,000.00					5,000.00
FY 2014 Paul Coverdell Forensic Science Improvement Grant	50.00					50.00
FY 2015 Pedestrian Safety Enforcement	10,000.00					10,000.00
Child Advocacy Unit	256.00					256.00
Conducted Energy Device (CED) Assistance	25,919.00					25,919.00
Sexual Assault Response Team	8,729.02					8,729.02
Essex County Annual Transportation Program	114,400.81					114,400.81
Berkeley Avenue Bridge Over Second River	1,241,533.41					1,241,533.41
NJ Job Access and Reverse Commute - SFY 2016	63,129.57					63,129.57
Job Access 7 Reverse Commute (JARC)	50,000.00					50,000.00
Workfirst New Jersey (WFNJ) - TANF/GA/SNA	1,713,638.94					1,713,638.94
Workforce Development Partnership Program - Dislocated Worker	205,782.00					205,782.00
2016 County Environmental Health Act - CORE Program	5,000.00					5,000.00
Green Acres Multi-Park/Turtle Back Zoo	83,658.74					83,658.74
Green Acres Multi-Park Improvements Grant	0.15					0.15

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #6

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>2022</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
<i>Fiscal Year 2015: (Continued)</i>						
Green Acres Various Projects	\$ 131,160.47	\$	\$	\$	\$	131,160.47
General Program Support - Summer Concert Series	3,688.00					3,688.00
Chancellor Avenue, Township of Irvington and City of Newark	42,345.82					42,345.82
Lyons Avenue, Township of Irvington Improvements	264,299.80					264,299.80
<i>Fiscal Year 2016:</i>						
COPS Hiring Program	2,885.57					2,885.57
FY 2016 Urban Areas Security Initiative	62,529.17					62,529.17
Pedestrian Safety Grant Program	8,000.00					8,000.00
Portable Generator, Fuel Reception	197,368.00					197,368.00
Standby Generators for Critical Facilities	330,000.00					330,000.00
FY 2016 State Homeland Security Program	10,980.63					10,980.63
Intellectual Property Enforcement Program	181,210.27					181,210.27
County Sexual Assault Response Team	1,241.65					1,241.65
Smart Prosecution Initiative	17,195.73					17,195.73
Essex County Annual Transportation Program	220,749.10					220,749.10
Four Intersections SAF-16	632,119.38					632,119.38
Implementing Mosquito ID and Control	548.71					548.71
Traffic Signal at the Intersections of Broad and Pitt Streets	142,120.00					142,120.00
CY 2016 Comprehensive County Funding Allocation	685,864.92					685,864.92
Smart Steps Program	1,050.00					1,050.00
Juvenile Detention Alternative Initiative	62,972.99					62,972.99
Workforce NewJersey	267,851.00					267,851.00
Area Plan Grant	56,814.00					56,814.00
Area Plan - SSBG Sandy Program	9,232.00					9,232.00
Construction of Baseball, Softball and Soccer Field	2,412,134.65					2,412,134.65
FY 2016 Cooperative Marketing	21,250.00					21,250.00
FY 2016 General Operating Support (GOS)	8,154.00					8,154.00
Green Acres Various Projects	33,800.00					33,800.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #7

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>2022</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2016: (Continued)</i>						
FY 2017 General Program Support	11,066.00					11,066.00
West Side Parking Lot Extension	3,860.00					3,860.00
Essex County Annual Transportation Program	772,602.30		259,413.57			513,188.73
Area Plan Grant	33,649.00					33,649.00
<i>Fiscal Year 2017:</i>						
Distracted Driving Crackdown U Text U Pay	1,225.00					1,225.00
Port Security Grant Program	14,507.50					14,507.50
County Office of Victim Witness Advocacy	137,066.15					137,066.15
Improving Criminal Justice Response Grant	20,687.89					20,687.89
Sexual Assault Response Team, Forensic Nurse	814.06					814.06
Chancellor Avenue, Corridor (CR-601) Intersection	519,305.66					519,305.66
Irvington Avenue Streetscape Project	702,000.00					702,000.00
Lyons Avenue Corridor (CR-602) Intersection	941,332.34					941,332.34
Subregional Transportation Planning Program	0.01					0.01
Traffic Signal at the Intersections of West Greenbrook Road	99,600.00					99,600.00
Comprehensive County Funding Allocation	574,512.60					574,512.60
Job Access and Reverse Commute (JARC)	38,801.25					38,801.25
Juvenile Detention Alternative Initiative	124,000.00					124,000.00
Workforce Program	4,589.00					4,589.00
Respite Care Program	60,906.00					60,906.00
County Environmental Health Act (CEHA)	3,000.00					3,000.00
Municipal Alliance Grant	48,888.04					48,888.04
Special Child and Early Intervention Health	136,938.00					136,938.00
County History Partnership Program	5,795.00					5,795.00
<i>Fiscal Year 2018:</i>						
EDI - Special Purpose Grant	9,734.47					9,734.47
Green Acres Various Projects	120,554.79					120,554.79
Recreational Trails Program	5,000.00					5,000.00
Historical Maps and Plans Storage	5,000.00					5,000.00
Click It or Ticket - 2018	1,500.00					1,500.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #8

	Balance Dec. 31, 2021	2022 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2022
<i>Fiscal Year 2018: (Continued)</i>						
Urban Areas Security Initiative	\$ 6,828.91	\$	\$	\$	\$	\$ 6,828.91
FY 2018 Pedestrian Safety	6,225.00					6,225.00
Pre-Disaster Mitigation Competitive Grant	63,839.14					63,839.14
County Victim Witness Advocacy	4,091.20					4,091.20
Insurance Fraud Reimbursement Program	4,104.75					4,104.75
Sexual Assault Response Team/Nurse Examination	1,421.13					1,421.13
Essex County Annual Transportation Program	708,570.80		181,166.43			527,404.37
Centre Street Bridge Over Third River Township	340,577.18					340,577.18
Minor Bridge Reconstruction	1,317,670.00		1,317,670.00			
Replacement of Dougal Place Bridge	393,005.43					393,005.43
Construction of West Side Park Field Improvements	49,196.36					49,196.36
Subregional Transportation	132,966.00		132,935.95			30.05
Comprehensive County Funding Allocation	458,721.79					458,721.79
Job Access and Reverse Commute (JARC 4)	36,123.22					36,123.22
Juvenile Detention Alternative Initiative	113,449.84					113,449.84
Workfirst New Jersey	1,840,944.00					1,840,944.00
Social Service for the Homeless	353,928.35					353,928.35
Area Plan	50.00					50.00
Respite Care Program	32,692.00					32,692.00
Environmental Workforce Development and Job Training	147,306.00					147,306.00
Alcoholism Services	301,086.63					301,086.63
County Environmental Health (19) Act	2,500.00					2,500.00
Municipal Alliance Grant	52,009.11					52,009.11
Special Child Early Intervention Service	114,321.00					114,321.00
County History Partnership Program	26,657.00					26,657.00
Essex County Local Arts Program	102,576.00					102,576.00
Green Acres Various Projects	544,939.45					544,939.45
South Mountain Recreation Complex Enhancement	400,000.00					400,000.00
General Program Support - Summer Concert Series	14,754.00					14,754.00
Turtle Back Zoo Operations	150,000.00					150,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #9

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>2022</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
<i>Fiscal Year 2018: (Continued)</i>						
ADA Accessible Playground at Watsessing	\$ 481,671.69	\$	\$ 111,762.30	\$	\$	\$ 369,909.39
Green Acres Brookdale Park	250,000.00					250,000.00
Roberto Clemente Field - Public Facility Improvement	123,824.75					123,824.75
FY 2018 Urban Areas Security Initiative	30,604.36					30,604.36
<i>Fiscal Year 2019:</i>						
FY 2018 Emergency Management Agency Assistance	110,611.00					110,611.00
Department of Children and Family - Child Advocacy	27,896.00					27,896.00
Department of Law - County Office of Victim Witness	423,576.30					423,576.30
Intellectual Property Enforcement Program	350,345.00		302,626.55			47,718.45
Office of Attorney General - Insurance Fraud	1,087.31					1,087.31
Multi-Jurisdictional Gang, Guns and Narcotics	292,826.00		292,826.00			
Sexual Assault Response Team/Nurse Exam	16,785.16					16,785.16
Department of Corrections Jail Mat Initiative	1.00					
Park Avenue (CR-658) 9 Intersections	3,217,134.56				274,480.00	274,481.00
Improvements at 9 Intersections	4,660,636.56		1,864,091.67			1,353,042.89
Replacement of Dougal Place Bridge	1,000,000.00		3,733,402.05			927,234.51
Subregional Transportation	30.05		30.05			1,000,000.00
Reconstruction of Various Essex County Structures	283,389.00					283,389.00
Irvington Avenue Streetscape Improvement	781,949.86		556,779.86			225,170.00
White Oak Ridge Road/Hobart Gap Road and Avenue	175,000.00					175,000.00
Main Street and Scotland Road Intersection						
Improvement Orange	582,281.11		480,038.71			102,242.40
Juvenile Justice Commission - 2019 Comp. County Fun	269,308.69					269,308.69
Division of Family Development - Workfirst NJ TANF	946,340.00					946,340.00
Workfirst New Jersey	24,428.00					24,428.00
Social Service for the Homeless	27,111.99					27,111.99
NJ Department of Health - Area Plan	20,001.00					20,001.00
Federal Transit Administration (FTA) Section 5310	59,040.50					59,040.50

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #10

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>2022</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
	\$	\$	\$	\$	\$	\$
<i>Fiscal Year 2019: (Continued)</i>						
NJ Transit - Senior Citizen Transportation	87,341.32					87,341.32
NJ Department of Health - Respite Care Program	29,089.00					29,089.00
Universal Service Fund - CWA Administration	35,358.00					35,358.00
Housing Opportunities for Persons with AIDS	6,139.48					6,139.48
WFNJ - Work Activities Program	1,522,378.36					1,522,378.36
FY 2019 Summer Youth Employment Pilot Program	52,754.00					52,754.00
Division of Mental Health - Alcoholism Service	425,236.00					425,236.00
Domestic Violence Program Income	6,007.00					6,007.00
Municipal Alliance Grant	285,611.03					285,611.03
Personal Assistance Services Program (PASP)	0.02					0.02
Special Child and Early Intervention	92,703.00					92,703.00
Zoological Society of NJ - South Mountain/Turtle						
Back Zoo	450,000.00					450,000.00
<i>Fiscal Year 2020:</i>						
FFY 2019 Urban Areas Security Initiative	280,000.00		267,321.72			12,678.28
FY 2020 Pedestrian Safety	170.00					170.00
State Homeland Security Program (SHSP-LO)	421,931.00		390,399.49			31,531.51
Insurance Fraud Reimbursement Program	2,500.00					2,500.00
Sexual Assault Response Team/Nurse Examination	939.88					939.88
County Victim Witness Advocacy Supplies	11,941.45					11,941.45
FFY 2018 Addressing Training Need for Juveniles	6,656.00					6,656.00
Essex County Annual Transportation Program	690,921.20					690,921.20
Improvements at 9 Intersections	1,147,961.00					1,147,961.00
Main Street and Scotland Road Inter-Improvement						
City	91,813.05		91,813.05			
2020 Various Local Bridges Project	2,169,789.00					2,169,789.00
Replacement of Lakeside Avenue Culvert	400,000.00					400,000.00
Bloomfield Avenue - 12 Intersections	7,970,998.98		6,127,300.21			1,843,698.77
Almost Home III	69,141.72					69,141.72
Comprehensive County Funding Allocation	1,764,681.45		1,269,307.32			495,374.13
NJ Job Access Rt. 10 and West Essex/Fairfield K	135,178.74					135,178.74

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #11

	Balance Dec. 31, 2021	2022 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2022
<i>Fiscal Year 2020: (Continued)</i>						
Smart Steps Program	\$ 6,825.00	\$	\$	\$	\$	\$ 6,825.00
Support Assist for Individuals and Families	573,127.00		278,946.00			294,181.00
Juvenile Detention Alternative Initiative	140,027.53		48,792.30			91,235.23
Division of Family Development - Workfirst NJ TANF	3,900,760.00					3,900,760.00
Workfirst New Jersey	1,312,108.00		318,255.00			993,853.00
Social Services for the Homeless	539,803.66					539,803.66
NJ Department of Health - Area Plan	168,459.00					168,459.00
NJ Transit - Senior Citizen Transportation	309,316.98					309,316.98
NJ Department of Health - Respite Care Program	43,302.00					43,302.00
Housing Opportunities for Persons with AIDS	309,678.66		174,730.50			134,948.16
WFNJ - Work Activities Program	1,228,081.00					1,228,081.00
FY 2020 Summer Youth Employment Pilot Program	27,887.00					27,887.00
Community Service Block Grant COVID-19	593,907.83		574,771.13			19,136.70
Continuum of Care Coordinated Entry Program	125,920.10					125,920.10
Coronavirus Relief Fund - Eligible Exp.	89,396.23					89,396.23
Housing Opportunities for Persons COVID	7,900.00					7,900.00
Code Blue Support Funding Availability	545,000.00		48,279.00			496,721.00
JARC Night Owl/Fairfield/West Essex and Route 10	66,436.88		55,323.92			11,112.96
CY Environmental Health (20)	2,500.00					2,500.00
Municipal Alliance Grant	258,580.71		200,506.62			58,074.09
Personal Assistance Services Program (PASP)	429.00					429.00
Special Child and Early Intervention	316,323.00					316,323.00
CARES Act - Essex County Hospital Center	940,803.00		940,803.00			
SFY 2021 Employee Wellness Plan	10,000.00					10,000.00
Hendricks Field Golf Course Improvements	2,000,000.00					2,000,000.00
Weequahic Community Center	2,500,000.00		1,798,249.26			701,750.74
Green Acres Hendricks Field Golf Course	2,000,000.00		2,000,000.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #12

	Balance Dec. 31, 2021	2022 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2022
<i>Fiscal Year 2021:</i>						
Early Voting Reimbursement	\$ 2,502,016.82	\$	\$ 2,502,016.82	\$	\$	\$
FFY 2020 COPS Hiring Program	1,714,688.20		488,813.30			1,225,874.90
FFY 2021 Urban Areas Security Initiative	307,000.00					307,000.00
Emergency Management Agency Assistance	55,000.00		55,000.00			
State Homeland Security Program (SHSP-LO)	388,556.43					388,556.43
Child Advocacy Unit Grant	139,479.00		139,479.00			
Department of Law - County Office of Victim Witness						
Advocacy	98,912.78					98,912.78
Stop Violence Against Women Act	34,477.25					34,477.25
Insurance Fraud Reimbursement Program	250,000.00		250,000.00			
Sexual Assault Response Team/Nurse Examination	120,780.00		96,698.65			
Opioid Public Health Crisis Response Program	90,476.19					24,081.35
FFY 2020 Overdose Data Action - Helping Hand	38,095.20		32,298.42			90,476.19
Improvement Criminal Justice Response	167,484.56		59,894.83			5,796.78
SFY 2021 Body Worn Camera Program	603,248.00		20,380.00			107,589.73
NJ Local Efficiency Achievement Program (L.E.A.P.)	250,000.00					582,868.00
Essex County Annual Transportation Program	9,801,233.00		6,872,340.60			250,000.00
FY 2022 Subregional Transportation					36.05	2,928,892.40
Local Aid Infrastructure Fund - Replacement and						
Rehabilitation	1,597,648.00		332,330.00			1,265,318.00
2021 Local Bridges Fund - Lakeside Avenue						
Culvert Project	537,651.00					537,651.00
2021 Local Bridges Fund - Four Minor Culverts	1,661,203.00		438,371.78			1,222,831.22
Emergency Repair - Bridge, Clay and Jackson Street	2,000,000.00		1,500,000.00			500,000.00
FY 2022-2023 Subregional Studies Program	304,316.00		11,482.57			292,833.43
Almost Home III	324,586.00		222,792.70			101,793.30
Comprehensive County Funding Allocation	1,565,806.00			1,565,806.00		
Continuum of Care Homeless Assistance Program	333,142.00		333,142.00			
Support Assistance for Individuals and Families	656,607.00		388,631.00			267,976.00
Division of Family Development - Workfirst NJ TANF	8,071,487.00		4,865,014.00			3,206,473.00
Workfirst New Jersey	2,645,578.00		966,234.00			1,679,344.00
Social Services for the Homeless	1,139,729.00		675,636.00			464,093.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #13

	Balance Dec. 31, 2021	2022 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2022
<i>Fiscal Year 2021: (Continued)</i>						
Tenant Resource Center	\$ 100,000.00	\$	\$ 100,000.00	\$	\$	\$ 207,077.00
NJ Department of Health - Area Plan	2,990,825.05		2,938,196.05		154,448.00	100,000.00
Federal Transit Administration (FTA) Section 5310	100,000.00					1,114,489.43
NJ Transit - Senior Citizen Transportation	1,114,489.43					
NJ Department of Health - Respite Care Program	297,257.00		297,257.00			1,877,001.50
WFNJ - Work Activities Program	5,910,384.00		4,033,382.50			
Community Service Block Grant	696,643.82		696,643.82			
Human Services Advisory Council	33,929.00					33,929.00
State Aid Reimbursement	58,000.00		58,000.00			
Continuum of Care Coordinated Entry Program	400,000.00		400,000.00			
Coronavirus Relief Fund - Eligible Expense	205,700.00					205,700.00
Code Blue Support Funding Availability	545,000.00		35,936.00			509,064.00
JARC Night Owl/Fairfield/West Essex and Route 10	663,887.00		663,887.00			
Division of Mental Health - Alcoholism Services	843,864.00		413,506.00			430,358.00
Children's Inter-Agency Coordinating Council	26,434.00		26,434.00			
County Environmental Health Act (CEHA)	276,225.00		273,725.00			2,500.00
Municipal Alliance - Alcoholism/Drug Abuse	343,414.00		52,500.00			290,914.00
Special Child and Early Intervention	1,857,036.00		1,660,440.00			196,596.00
FY 2021 Right-to-Know	15,314.25		15,314.25			
County Innovation Reach for Recovery	263,960.00		263,960.00			
FY 2021 Local Information Network Communications System (LINCS)	211,955.00					211,955.00
NJ Promise 2.0 Youth and Family Voice	10,000.00					10,000.00
COVID-19 Vaccination Supplemental Funds	450,000.00		444,502.00			5,498.00
County History Partnership Program	6,604.05					6,604.05
Essex County Local Arts Program	27,091.00		27,091.00			
West Side Park Community Center	2,000,000.00					2,000,000.00
<i>Fiscal Year 2022:</i>						
SFY 2021 Early Voting Reimbursement		1,592,881.06	1,592,881.06			
FFY 2021 American Rescue Plan Act (21-24)		40,897,062.21	40,897,062.21			
SFY 2021 Body Armor Replacement - Sheriff		15,715.20	15,715.20			
FFY 2020 Urban Areas Security Initiative		378,000.00				378,000.00
FFY 2020 Edward Byrne Memorial Justice - JAG		310,857.00	310,857.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #14

	Balance Dec. 31, 2021	2022 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2022
<i>Fiscal Year 2022:</i>						
SFY 2022 Pedestrian Safety	\$	\$ 28,980.00	\$ 28,980.00	\$	\$	\$ 357,328.98
FFY 2021 State Homeland Security Program		357,328.98				
FFY 2020 COVID Emergency Supplemental Funding		58,008.00	58,008.00			
SFY 2022 Sustained Enforcement		71,220.00	71,220.00			
SFY 2021 Body Armor Replacement - Prosecutor		5,148.08	5,148.08			
SFY 2023 Child Advocacy Unit Grant		334,750.00	167,375.00			167,375.00
FFY County Office of Victim Witness Advocacy		2,020,822.00	941,448.85			1,079,373.15
FFY Stop Violence Against Women Act		225,031.00	62,905.20			162,125.80
SCY 2022 Insurance Fraud Reimbursement		250,000.00	123,076.74			126,923.26
SFY 2023 Sexual Assault Response Team/Nurse Examination		238,614.00				238,614.00
FFY 2022 Opioid Public Health Crisis Response Program		123,809.50				123,809.50
FFY 2021 Overdose Data Action - Helping Hand		102,631.57	28,947.36			73,684.21
SFY 2021 Body Armor Replacement - Correction		25,737.62	25,737.62			
SFY 2022 Department of Correction Jail Mat Initiative		1,400,090.00	713,650.00		(274,480.00)	411,960.00
FFY 2022 COVID CARES Educational Stabilization		40,000.00	40,000.00			
SFY 2022 Law Enforcement Officers Training and Equipment		17,448.00	17,448.00			
FFY 2022 Comprehensive Opioid and Substance Abuse		1,200,000.00				1,200,000.00
FFY 2020 State Criminal Alien Assistance		2,229,599.00	2,229,599.00			9,801,233.00
SFY 2023 Essex County Annual Transportation		9,801,233.00				
SFY 2022 Clean Communities Grant		75,522.66	75,522.66			
FFY 2023 Subregional Transportation Plan		132,966.00	29,011.63		(36.05)	103,918.32
Roadway Reconstruction of Various Roads		1,200,000.00				1,200,000.00
Livingston Avenue Streetscape Improvement - Phase 2		798,997.30				798,997.30
LFY 2022 Improvement for Vailsburg Park		3,000,000.00				3,000,000.00
FCY 2022 Irvington Avenue Streetscape Phase 2		79,720.70				79,720.70
SCY 2022 Local Bridges Fund Two Minor Culverts		1,322,500.00				1,322,500.00
SCY 2022 Local Bridges Fund Three CMP Culverts		845,944.00				845,944.00
Bridge Over Passaic River City of Newark		2,229,779.54				2,229,779.54
Blast Field in Cedar Grove		1,100,000.00				1,100,000.00
FFY 2022 CDBG Program Years 2016 to 2022		2,057,064.00				2,057,064.00
LFY 2023 ECC West Essex Campus Athletic FIE		5,000,000.00				5,000,000.00
SFY 2021 Body Armor Replacement Fund - YS		5,874.34	5,874.34			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #15

	Balance Dec. 31, 2021	2022 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2022
<i>Fiscal Year 2022: (Continued)</i>						
SCY 2021 General Educational Development Testing	\$	\$ 295.05	\$ 295.05	\$	\$	\$ 975,606.67
SCY 2022 Comprehensive County Funding		1,565,806.00	590,199.33			
SFY 2023 Support Assistance for Individuals and Families		656,607.00				656,607.00
SCY 2022 Juvenile Detention Alternative		120,000.00	34,176.19			85,823.81
SCY 2022 Division of Family Development Workfirst NJ TANF		11,790,011.00	5,582,070.00			6,207,941.00
FFY 2023 Workfirst New Jersey		3,517,028.00	175,941.00			3,341,087.00
SCY 2022 Social Services for the Homeless		3,420,700.00	2,431,837.00			988,863.00
SCY 2021 Care Coordination Program Income		73,630.24	73,630.24			
FCY/SCY 2022 NJ Department of Health - Area Plan		9,221,123.00	4,067,475.00			5,153,648.00
FFY 2022 Senior Farmers Market Nutrition Program		5,000.00	5,000.00			
FFY 2019 Federal Transit Administration Section 5310		150,000.00				150,000.00
SCY 2022 Senior Citizen and Disabled Res Transportation		1,828,771.07				1,828,771.07
SCY 2022 State Respite Care Program		594,515.00	725.00			593,790.00
SCY 2021 Respite Care Program Income		23,560.13	23,560.13			
FCY 2022 Low Income Home Energy Assistance		52,288.00	52,288.00			
SCY 2022 Universal Service Fund CWA Admin		34,858.00	34,858.00			
FCY 2022 Housing Opportunities for Persons with AIDS		627,773.00	138,113.40			489,659.60
SFY 2023 WFNJ - Work Activities Program		8,097,518.00	1,114,481.00			6,983,037.00
FFY 2022 Community Service Block Grant		1,083,212.00	253,517.29			829,694.71
SFY 2023 Human Services Advisory Council		67,859.00				67,859.00
SFY 2022 Summer Youth Employment Pilot Program		770,000.00	501,219.00			268,781.00
SFY 2020 State Aid Reimbursement Funds		58,000.00	58,000.00			
FFY 2022 Continuum of Care Coordination Entry		640,000.00	112,111.92			527,888.08
SFY 2023 JARC Night Owl/Fairfield/West Essex and Route 10		663,887.00				663,887.00
SFY WIOA Data Reporting and Analysis		25,942.00	12,971.00			12,971.00
SFY 2022 WIOA Other on Job Training		120,000.00				120,000.00
FFY 2023 Emergency Solutions		1,184,600.00		453,533.02		731,066.98
FFY 2022 SNAP American Rescue Plan Act		857,738.00				857,738.00
LFY 2023 CDBG - CV Homeless Prevention Rental		1,500,000.00				1,500,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-20
Sheet #16

	Balance Dec. 31, 2021	2022 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2022
<i>Fiscal Year 2022: (Continued)</i>						
SCY 2022 Emergency Housing Voucher	\$	\$ 34,250.00	\$	\$	\$	\$ 34,250.00
SCY 2022 Division of Mental Health - Alcoholism		1,685,840.00	359,794.00			1,326,046.00
SFY 2023 Children's Inter Agency Coordination		45,314.00	37,724.00			7,590.00
SFY 2022 County Environmental Health (CEHA)		276,002.00				276,002.00
SCY 2021 Domestic Violence Program Income		1,799.00	1,799.00			
SFY 2023 Municipal Alliance Grant		343,414.00				343,414.00
SFY 2022 Personal Assistance Services (PASP)		232,335.00	156,177.00			76,158.00
SFY 2023 Special Child and Early Intervention		2,600,206.00	480,732.00			2,119,474.00
SFY 2023 Right-to-Know		20,419.00	5,104.75			15,314.25
SFY 2022 Local Information Network (LINCS)		721,009.00	694,693.00			26,316.00
SFY 2023 NJ Promise 2.0 Youth and Family		5,000.00				5,000.00
LCY 2022 EC COVID-19 Mitigation		100,000.00	100,000.00			
SFY 2022 Communication Access Services		75,000.00	75,000.00			
SFY 2023 Municipal Alliance for DMHAS		108,201.00				108,201.00
SFY 2022 Support Treatment of Opioid		306,152.41	306,152.41			
SFY 2022 County History Partnership Program		45,000.00	44,854.05			145.95
SFY 2022 Essex County Local Arts Program		391,365.00	313,092.00			78,273.00
SCY 2022 Zoological Society of South Mountain/Turtle				400,000.00		
SFY 2022 WCCC at Glenfield Park		1,000,000.00	600,000.00			3,750,000.00
SFY 2022 Branch Brook Park Cherry Blossom		5,000,000.00	1,250,000.00			5,000,000.00
LFY 2022 Amazing Asia Exhibit - TBZ Essex County Park		500,000.00				500,000.00
LFY 2022 Amazing Asia Exhibit - TBZ		500,000.00				500,000.00
	<u>\$ 146,050,702.53</u>	<u>\$ 147,315,362.66</u>	<u>\$ 124,278,958.86</u>	<u>\$ 2,419,339.02</u>	<u>\$ 154,448.00</u>	<u>\$ 166,822,215.31</u>
<u>Reference</u>	<u>A</u>	<u>A-2</u>	<u>Below</u>	<u>Below</u>	<u>A-21</u>	<u>A</u>

	<u>Ref.</u>
Collections	
Reserves for Federal and State	
Grants - Appropriated	\$ 124,091,930.18
Unappropriated Reserves Applied	
	2,419,339.02
	<u>187,028.68</u>
Above	
	<u>\$ 124,278,958.86</u>
	<u>\$ 2,419,339.02</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #1

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
Transportation and Bridge Fund	\$ 50,645.57	\$	\$	\$ 28,043.65	\$	\$	\$ 22,601.92
Statewide Local Bridge Fund	4,950.19						4,950.19
Local Scoping Program Project	218.84						218.84
Roadway Resurface and Roadway	120,800.16						120,800.16
Statewide Transportation and Local Bridge	7,501.83						7,501.83
CDBG - Roadway Resurfacing Grant	255,351.31						255,351.31
Roadway Resurface and Roadway Incidentals	1,065,726.73						1,065,726.73
West Side Master Plan	25,000.00						25,000.00
Essex County Capital Transportation	98,005.62						98,005.62
2005 Local Lead Project	161,538.95						161,538.95
Green Acres - Brookdale Park - Green Fields	88,423.00						88,423.00
Essex County Capital Transportation	1,405.78						1,405.78
Green Acres - Multi-Parks Improvement Grant	539.66						539.66
The Carousel at Turtle Back Zoo	6,826.23						6,826.23
Essex County Local Arts Program	769.00						769.00
Urban Areas Security Initiative	1,237.80						1,237.80
Law Enforcement Technology Grant	582.55						582.55
Essex County Annual Transportation Program	7,142.71						7,142.71
Essex County Local Arts Program	1,225.00						1,225.00
Green Acres - Various Projects	475,373.07						475,373.07
Recreational Trails Program for West Essex	7,500.00						7,500.00
FFY 09 Emergency Operations Center Grant Program	1,241.94						1,241.94
Logistics and Commodities Distribution Plan	9,598.91						9,598.91
Essex County Annual Transportation Program	7,692.17						7,692.17
Central Avenue Construction Funds for the Oranges	2,271,355.83						2,271,355.83
Essex County Roadway Resurfacing Program	628,049.15						628,049.15
2011 Comprehensive County Funding Allocation	2,000.00						2,000.00
Juvenile Detention Alternative Initiative	50,757.63						50,757.63
Special Child Health Services - Case Management	186,336.35						186,336.35
FY 09 Cooperative Marketing Grant	3,029.58						3,029.58

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #2

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
Essex County Local Arts Program	\$ 11,661.50	\$	\$	\$	\$	\$	\$ 11,661.50
Green Acres Multi-Parks Improvements	0.84						0.84
Green Acres - Various Projects	317,483.80						317,483.80
Essex County Annual Transportation Program	510,819.84						510,819.84
Bloomfield Avenue/Roseland Avenue/Westville Avenue	21,282.31						21,282.31
Passaic River Waterfront Park	130,688.32						130,688.32
Community Forestry Program	77.55						77.55
Green Acres - Various Projects	116,884.94						116,884.94
SFY 11 State Aid Annual Appropriation - N.J.	117,855.00						117,855.00
Law Enforcement Technology Grant	3,939.34						3,939.34
Victims and Witness Advocacy Fund Supplement	77,214.47						77,214.47
Insurance Fraud Reimbursement Program	166,982.62						166,982.62
Essex County Annual Transportation Program	741,973.79						741,973.79
FY 2012-2013 Subregional Studies Project	41,786.01						41,786.01
2012 Comprehensive County Funding Allocation	90,587.03						90,587.03
Smart Steps Program	931.96						931.96
Juvenile Detention Alternative	21,147.63						21,147.63
Disaster Liaison Grant	1,960.52						1,960.52
Essex County Local Arts Program	7,338.75						7,338.75
FY 2012 General Operating Support (GOS)	1,125.00						1,125.00
Green Acres Multi-Parks Improvements	0.40						0.40
Green Acres - Various Projects	242,800.42						242,800.42
Bulletproof Vest Partnership Program	789.10						789.10
FY 2011 Edward Byrne Memorial Justice Association	42.81						42.81
FY 11 Paul Coverdell Forensic Science Improvement	14.26						14.26
Child Advocacy Unit Grant	66,269.00						66,269.00
Insurance Fraud Reimbursement Program	54,392.63						54,392.63
Berkeley Avenue Bridge Over Second River	2.83						2.83
Clean Communities Grant	145.93						145.93
Rehabilitation of Elevators (ADA Improvements)	26,685.10						26,685.10

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #3

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u> <u>Refund</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
	\$	\$	\$	\$	\$	\$	\$
2013 Comprehensive County Funding Allocation	49,642.64						49,642.64
Juvenile Detention Alternative Initiative	5,781.87						5,781.87
Hurricane Sandy Disaster National Emergency	213,766.33						213,766.33
Workforce Investment Act Gold-Standard Evaluation	1,840.65						1,840.65
Children's Inter-Agency Coordination Council	33,612.70						33,612.70
Disaster Liaison Grant	1,600.00						1,600.00
Special Child Health Services - Cash Management	1,832.11						1,832.11
FY 2013 General Operating Support (GOS)	250.00						250.00
Museums for America	14,571.36						14,571.36
Green Acres - Various Projects	10,422.64						10,422.64
FY 2012 EM/AA	149,215.35						149,215.35
Hazard Mitigation Grant Program	13,000.00						13,000.00
FY 12 Paul Coverdell Forensic Science Improvement	7,024.34						7,024.34
FFY 13 State Homeland Security Program	8,440.84						8,440.84
County Office of Victim Witness Advocacy	342.74						342.74
Essex County Annual Transportation Program	81,287.67						81,287.67
Clean Communities Grant	20.34						20.34
Community Forestry Management Plan (CFMP)	3,000.00						3,000.00
Rehabilitation of the Glen Avenue Bridge	121,448.39						121,448.39
Park Avenue/4th Street Intersection	221,280.78						221,280.78
Post Sandy Planning and Assistance Grants	189,491.50						189,491.50
Park Avenue/4th Street Intersection	51,037.65						51,037.65
South Orange Avenue/Glenfield Road Intersection	317,274.00						317,274.00
Subregional Transportation Planning Program	7.76						7.76
CY 2013 Comprehensive County Funding Allocation	253,225.66						253,225.66
Juvenile Detention Alternative Initiative	31,166.18						31,166.18
Family Court Program	5,437.21						5,437.21
Children's Inter-Agency Coordination Council	439,700.00						439,700.00
Essex County Historic Holiday House Tour	3,000.00						3,000.00
FY 13 Local Arts Program	375.00						375.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A-21
Sheet #4

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u> <u>Refund</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
	\$	\$	\$	\$	\$	\$	\$
FY 2014 General Operating Support (GOS)	1,242.00						1,242.00
Green Acres - Branch Brook Park Improvement -							
La Casa	405.00						405.00
Green Acres - Multi-Parks Improvement Grant	6,494.09						6,494.09
Green Acres - Various Projects	29,296.90						29,296.90
Essex County Turtle Back Zoo Improvement -							
Playground and Pavilion	1,701.48						1,701.48
Urban Areas Security Initiative (UASH-LO)	5,798.00						5,798.00
FY 2013 Emergency Management Agency Assistance	95,000.00						95,000.00
FFY 14 State Homeland Security Program	50.82						50.82
Sheriff's K-9 Unit After M	0.97						0.97
Violence Against Women Program	30,107.17						30,107.17
FY14 Intellectual Property Program	3,626.00						3,626.00
Multi-Jurisdictional Grant, Gun and Narcotics	4.00						4.00
Prosecutor - LED Mental Health Diversion	20,309.01						20,309.01
Sexual Assault Response Team/Nurse Examination	6,351.92						6,351.92
Essex County Annual Transportation Program	60,811.92						60,811.92
Bloomfield Avenue/Valley Road/Orange Avenue	130,000.00						130,000.00
Eight Intersections - 4 in Irvington and 4 in Newark	300,923.78						300,923.78
Clean Communities Grant	13.08						13.08
Newark Access Variable Message Signage	6,880.20						6,880.20
South Orange Avenue, Operational and Roadway							
Improvement							
Subregional Transportation Planning Program	12,897.61						12,897.61
Youth Symposium Career Exploration in New Jersey	24,216.20						24,216.20
Essex County One Stop	2,064.25						2,064.25
General Educational Development (GED) Testing	7,992.68						7,992.68
Comprehensive County Funding Allocation	13,967.57						13,967.57
Supplemental Workforce Development Benefit	643,613.75						643,613.75
Supportive Assistance for Individuals and Families	10.15						10.15
	220,505.99						220,505.99
				328.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #5

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u> <u>Refund</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
	\$	\$	\$	\$	\$	\$	\$
Juvenile Detention Alternative Initiative	37,255.31						37,255.31
Workforce Learning Link Program	12,264.71						12,264.71
Family Court Program	91,201.51						91,201.51
Essex County Job Access 20 2012-13	0.06						0.06
Essex County Learning Links	57.28						57.28
Super Storm Sandy Resiliency Efforts	46,776.42						46,776.42
Special Child and Early Intervention Services	218.36						218.36
Sandy SSBG Medically Fragile Children	457.19						457.19
FY 14 Local Arts Program	6,847.50						6,847.50
FY 2015 General Operating Support (GOS)	1,275.00						1,275.00
Click It or Ticket	796.75						796.75
Essex County Justice Information Sharing	19,515.00						19,515.00
FFY15 State Homeland Security Program	103,476.55						103,476.55
FY 2014 Emergency Management Agency Assistance	100,000.00						100,000.00
FY 14 Paul Coverdell Forensic Science Improvement	50.00						50.00
FY2015 Pedestrian Safety Enforcement	3,553.02						3,553.02
County Victim Witness Advocate	0.49						0.49
Conducted Energy Device (CED) Assistance	11,612.68						11,612.68
COPS Anti-Gang Initiative Program (CAGI)	83,256.63						83,256.63
Sexual Assault Response Team/Sexual Assault	30,611.91						30,611.91
Essex County Annual Transportation Program	104,326.24						104,326.24
Berkeley Avenue Bridge Over Second River	1,237,409.30						1,237,409.30
Bridge Street, Clay Street and Jackson Street Bridges	500,493.77						500,493.77
Clean Communities Grant	104.59						104.59
Irvington Streetscape Improvement Project	850,000.10						850,000.10
Rehabilitation of Lyons Avenue Bridge	45,273.00						45,273.00
Replacement of Cherry Lane Bridge	608,826.90						608,826.90
Replacement of Hoover Avenue Bridge	28,932.05						28,932.05
Restroom Improvement at the Essex County ECO	119,894.00						119,894.00
Subregional Transportation Planning Program	22.25						22.25

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #6

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u> <u>Refund</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
	\$	\$	\$	\$	\$	\$	\$
General Educational Development (GED) Testing	7,313.50						7,313.50
CY 2015 Comprehensive County Funding Allocation	58,309.53						58,309.53
N.J. Job Access and Reverse Commute	0.63						0.63
Supportive Assistance for Individuals and Families	57,047.42						57,047.42
Juvenile Detention Alternative Initiative	38,959.36						38,959.36
Workforce Program	2,036,918.07						2,036,918.07
State Incentive Program Funds	31,451.12						31,451.12
N.J. Job Access and Reverse Commute - SFY 2016	63,129.57						63,129.57
CARE Coordination Program Income	11,660.19						1,769.59
Family Court Program	22,273.40			9,890.60			22,273.40
Workfirst New Jersey (WFNJ) - TANF/GA/SNA	1,712,005.91						1,712,005.91
Workforce Development Partnership Program - DISL	205,782.00						205,782.00
Community Provider Contract Adjustments	23,160.00						23,160.00
Children's Inter-Agency Coordinating Council	10,905.67						10,905.67
Community Provider Contract Adjustments	13,653.00						13,653.00
2017 County Environmental Health Act - Core Program	0.02						0.02
FY 15 Local Arts Program	7,615.25						7,615.25
Green Acres Multi-Parks Grant	0.75						0.75
Green Acres Multi-Parks Grant	1,977.50						1,977.50
Green Acres - Various Projects	72,298.72						72,298.72
Ivy Hill Park Softball Field Improvements	120,938.74						120,938.74
South Mountain Arena Dasher Boards	4,955.36						4,955.36
Turtle Back Zoo - Zoological Society of N.J.	3,920.08						3,920.08
COPS Hiring Program	2,885.57						2,885.57
Drive Sober or Get Pulled Over	5,695.19						5,695.19
FFY 16 Urban Areas Security Initiative	48,288.88						48,288.88
Pedestrian Safety Grant Program	10,070.46						10,070.46
Portable Generator/Refuel/Receptions	197,368.00						197,368.00
Standby Generators for Critical Facilities	330,000.00						330,000.00
FFY 16 State Homeland Security Program	10,980.63						10,980.63

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #7

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
Intellectual Property Enforcement Program	\$ 46,217.81	\$	\$		\$		\$ 46,217.81
County Sexual Assault Response Team	1,241.65						1,241.65
2016 Food Waste, Tire Clean-Up	12,500.00						12,500.00
Essex County Annual Transportation Program	12,073.34						12,073.34
Chancellor Avenue, Township of Irvington	267.07						267.07
Clean Communities Grant	26,861.22						5,654.52
Four Intersections SAF-17	465,877.20			21,206.70			465,877.20
Implementing Mosquito ID and Control Activities	153.45						153.45
Lyons Avenue, Township of Irvington, Essex County	207,732.30						207,732.30
Subregional Transportation Planning Program	483.42						483.42
Traffic Signal at the Intersections of Broad and Pitt Streets	142,120.00						142,120.00
General Educational Development (GED) Testing	2,679.51						2,679.51
CY 2016 Comprehensive County Funding Allocation	457,979.87						457,979.87
JARC for the Night Owl, Fairfield West Essex	1.48						1.48
Smart Steps Program	1,050.00						1,050.00
Supportive Detention Alternative Initiative	307.72						307.72
Juvenile Detention Alternative Initiative	66,756.44						66,756.44
Workforce New Jersey	299,730.24						299,737.98
CARE Coordination Program Income	54,295.00						1,395.12
Area Plan	9,232.00						56,542.98
Area Plan - SSBG Sandy Program	24,157.86						9,232.00
Children's Inter-Agency Coordinating Council	174.23						24,157.86
Personal Assistance Services Program	10,209.50						174.23
Right-to-Know	3,053.41						10,209.50
Special Child Health Services Program	38,123.50						3,053.41
Cattle Exhibit Observation Area and Other Improvements	2,316,042.50						38,123.50
Construction of Baseball/Soccer Field	8,376.00						2,316,042.50
Essex County Local Arts Program	25,575.00						8,376.00
Green Acres - Various Projects	1,619.58						25,575.00
First Tee Program				52,899.88	7.74		1,619.58

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #8

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u> <u>Refund</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
	\$	\$	\$	\$	\$	\$	\$
Green Acres - Multi-Parks Grant	25,184.07						25,184.07
West Side Park Community Center Gymnasium	1,630.00						1,630.00
Click It or Ticket	1,199.48						1,199.48
FFY 16 COPS Hiring Program	1,734.40						1,734.40
Drive Sober or Get Pulled Over	89.35						89.35
County Office of Victim Witness Advocacy	228,795.66						228,795.66
Improving Criminal Justice Response Grant	2,328.58						2,328.58
Prosecutor - LED Mental Health Diversion Program	53,954.00						53,954.00
Sexual Assault Response Team Forensic Nurse Examination	28,678.25						28,678.25
Essex County Annual Transportation Program	18,807.97			18,807.97			
Central Avenue Improvements, City of Newark	1,108,516.06						1,108,516.06
Chancellor Avenue, Corridor (CR-601) Intersection Improvement	402,216.12						402,216.12
Clean Communities Grant	39,161.80						4,204.30
Community Forestry Management Plan (CFMP)	3,000.00			34,957.50			3,000.00
Wastewater Management Plan	323.44						323.44
Irvington Avenue Streetscape Project Improvement Program	702,000.00						702,000.00
Lyons Avenue Corridor (CR-602) Intersection	812,939.72						812,939.72
General Educational Development (GED) Testing	9,509.00		295.00				9,804.00
Comprehensive County Funding Allocation	596,711.22						596,711.22
Job Access and Reverse Commute (JARC 4)	110,918.96						110,918.96
Supportive Assistance for Individuals and Families	956.08						956.08
Juvenile Detention Alternative Initiative	47,221.95						47,221.95
Workforce Program	69,845.14						70,743.66
CARE Coordination Program Income	51,915.00			36.48	935.00		32,518.26
Area Plan	33,652.31			19,396.74			33,652.31
Respite CARE Program	60,907.04						60,907.04
Workfirst New Jersey (WFNU)	3,100.09						3,100.09

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #9

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
	\$	\$	\$	\$	\$	\$	\$
Municipal Alliance Grant	47,783.27						47,783.27
Personal Assistance Services Program	3,923.53						3,923.53
Special Child and Early Intervention Health	133,151.44						133,151.44
County History Partnership Program	750.00						750.00
EDI - Special Purpose Grant	112,277.42						112,277.42
Green Acres Multi-Parks Improvement Grant	134,205.00						134,205.00
Green Acres Multi-Parks Improvement Grant	365.57						365.57
Green Acres Various Projects	3,072.54						3,072.54
Historical Maps and Plans Storage	22.63						22.63
Turtle Back Zoo Goods and Services	6,982.71						6,982.71
Body Armor Replacement - Sheriff	277.00						277.00
Click It or Ticket 2018	2,383.11						2,383.11
Drive Sober or Get Pulled Over	5,500.00						5,500.00
FY 2017 EM/AA	55,000.00						55,000.00
Urban Areas Security Initiative (UASH-LO)	86,618.56						86,618.56
FY 2018 Pedestrian Safety	50,000.00						50,000.00
PreDisaster Mitigation Competitive Grant	10,118.85						10,118.85
State Homeland Security Program (SHSP-LO)	0.03						0.03
Children's Inter-Agency Center Program	0.90						0.90
County Victim Witness Advocacy	9,492.24						9,492.24
Insurance Fraud Reimbursement Program	4,607.80						4,607.80
Sexual Assault Response Team/Nurse Examination	8,289.93						8,289.93
Body Armor Replacement Fund Program - Correctional	72.06						72.06
Essex County Annual Transportation Program	268,809.24			155,206.52			113,602.72
Clean Communities Grant	29,552.70			25,908.67			3,644.03
Minor Bridge Reconstruction	1,317,670.00			1,317,670.00			
Replacement of Dougal Place Bridge	1,000,000.00			847,830.19			
Construction West Side Park	17,902.00						
General Educational Development (GED) Testing	6,380.60						
Comprehensive County Funding Allocation	63,240.36				1,879.66		65,120.02

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #10

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
Job Access and Reverse Commute (JARC 4)	\$ 72,246.44	\$	\$		\$	\$	\$ 72,246.44
Smart Steps Program	4.34						4.34
Supportive Assistance for Individuals and Families	38,121.94						38,121.94
Juvenile Detention Alternative Initiative	172,105.09						172,105.09
Workfirst New Jersey	1,917,844.01			2,394.00	(5,421.72)		1,910,028.29
Social Services for the Homeless	353,928.45				(75,800.91)		278,127.54
CARE Coordination Program Income	77,430.00						77,430.00
Area Plan	50.04						50.04
Respite CARE Program	33,100.88						33,100.88
SCDRAP Program Income	42,178.36						42,178.36
Low Income Home Energy Assistance Program	55,329.00						55,329.00
Universal Service Fund - CWA Administration	35,374.00						35,374.00
Workfirst New Jersey	(14,686.94)				14,686.94		
Environmental Workforce Development Training	141,759.94						141,759.94
Alcoholism Services	387,428.64						387,428.64
Municipal Alliance Grant	51,514.77						51,514.77
Special Child Service Case Management Service	114,862.98						114,862.98
County History Partnership Program	143.00			1,488.95	(11,359.11)		102,014.92
Essex County Local Arts Program	13,860.00						13,860.00
Green Acres Multi-Parks Program	79,443.00						79,443.00
South Mountain Recreation Complex Enhancement	400,000.00						400,000.00
General Program Support - Summer Concert Series	754.00						754.00
Turtle Back Zoo Operations	2,183.17						2,183.17
ADA Accessible Playground at Watsessing	386,517.88						386,517.88
Roberto Clemente Field Public Facility Improvement	123,824.75						123,824.75
2020 Complete Count Commission (C3)	2,250.00						2,250.00
Body Armor Replacement - Sheriff	342.00			138.60			203.40
Click It or Ticket 2019	5,500.00						5,500.00
FFY 18 Urban Areas Security Initiative	27,098.61			16,935.22			10,163.39
FY 18 Emergency Management Agency Assistance	110,611.00						110,611.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #11

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
	\$	\$	\$	\$	\$	\$	\$
FY 2019 Pedestrian Safety	19,145.00						19,145.00
FFY 18 State of Homeland Security Program	1.44						1.44
Department of Law - County Office of Victim Witness	427,449.46			84,812.14			342,637.32
Intellectual Property Enforcement Program	142,673.97			119,910.75			22,763.22
Office of Attorney General - Insurance Fraud	2,500.00						2,500.00
Multi-Jurisdictional Gang, Gun and Narcotics	0.01						0.01
Sexual Assault Response Team/Nurse Examination	53,905.28						53,905.28
Opioi Public Health Crisis Response Program	35,632.43						35,632.43
Department of Law and Public Safety - Body Armor	273.70			10,672.00			273.70
Department of Corrections Jail Mat Initiative	143,179.94				99,300.69		242,480.63
Park Avenue (R-658) 9 Intersections	808,080.40			79,177.83			728,902.57
Clean Communities Grant	75,953.00						75,953.00
Improvements at 9 Intersections	2,441,945.86			1,960,081.10			481,864.76
Replacement of Dougal Place Bridge	1,000,000.00						1,000,000.00
Subregional Transportation	0.01						0.01
Reconstruction Various Essex County Structures	283,389.00						283,389.00
Irvington Avenue Streetscape Improvement	139,464.30						139,464.30
White Oak Ridge Road/Hobart Gap Road and Hobart Avenue	175,000.00						175,000.00
Main Street and Scotland Road Inter-Improvement City of Orange	88,869.53			37,952.82			50,916.71
General Educational Development (GED) Testing	12,763.20						12,763.20
Juvenile Justice Commission - 2019 Comp. County Fund Continuum of CARE Homeless	437,755.38						437,755.38
Support Assistance for Individuals and Families	373.31			373.31			
Division of Family Development - Workfirst N.J. TANF	7,215.97			48.98			7,166.99
Workfirst New Jersey	1,205,100.87			636.57			1,199,251.86
Social Service for the Homeless	41,162.48		1,200.00	91.31	(5,212.44)		42,271.17
Tenant Resource Center	62,735.45						62,735.45
CARE Coordination Program Income	3,005.89			3,005.89			
	53,490.21						53,490.21

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #12

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
N.J. Department of Health - Area Plan	\$ 729.80	\$	\$	\$ 729.80	\$ 144,239.25	\$	\$ 144,239.25
Federal Transit Administration (FTA) Section 5310	29,090.41						29,090.41
N.J. Department of Health Respite CARE Program	122,245.00						122,245.00
SCDRTAP Program Income	35,358.00						35,358.00
Universal Service Fund - CWA Administration	1,230.00						1,230.00
New Jersey Share Program Income	4,484.32						4,484.32
Housing Opportunities for Persons with AIDS	1,220,032.87			70.29			1,219,962.58
WFNJ - Work Activities Program	999.99						999.99
Human Resources Advisory Council	54,042.42						54,042.42
FY 19 Summer Youth Employment Pilot Program	55,304.00						55,304.00
LIHEAP CWSA Administration	573,112.04						573,112.04
Division of Mental Health - Alcoholism Service	448.14						448.14
Children's Inter-Agency Coordinating Council	4,949.25						4,949.25
Domestic Violence Program Income	285,182.22						285,182.22
Municipal Alliance Grant	5,867.95						5,867.95
Personal Assistance Services Program	106,208.02				(2,083.83)		3,784.12
Special Child Service Case Management Service	14,567.09			9,459.30	(12,301.19)		93,906.83
Special Child Health Services Program							5,107.79
Zoological Society of N.J. - South Mountain/Turtle Back Zoo	296,168.44						296,168.44
Safe and Secure Election 2020	261,376.04			188,471.76			72,904.28
COVID Aid Relief and Economic (CARES) Act	2,202,633.00			2,202,633.00			
Body Armor Replacement - Sheriff	6,936.00			5,659.50			1,276.50
FY 2020 Click It or Ticket	5,500.00						5,500.00
FFY 17 COPS Hiring Program	1,875,000.00			1,875,000.00			
FFY 19 Urban Areas Security Initiative	118,478.20			118,357.02			121.18
FY 19 Emergency Management Agency Assistance	55,000.00						55,000.00
FY 2020 Pedestrian Safety	18,540.00						18,540.00
State Homeland Security Program (SHSP-LO)	255,455.48			255,455.48			
Child Advocacy Unit Grant	0.20						0.20
Insurance Fraud Reimbursement Program	2,500.00						2,500.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #13

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u> <u>Refund</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Sexual Assault Response Team/Nurse Examination	\$ 4,580.71	\$	\$	\$ 3,706.80	\$	\$	\$ 883.91
FY 19 Overdose Data Action - Helping Hand	23,489.08			17,120.55			6,368.53
County Victim Witness Advocacy Supplies	13,119.20						13,119.20
FFY 18 Addressing Training Need for Juveniles	6,656.00						6,656.00
Body Armor Replacement Fund - Corrections	871.90						871.90
Essex County Annual Transportation Program	6,526,614.18			5,242,686.39	0.79		1,283,928.58
Clean Communities Grant	61,514.00						61,514.00
Improvements at 9 Intersections	1,147,961.00						1,147,961.00
Main Street and Scotland Road Intersection Improvement City	5,045.14			5,003.23			41.91
2020 Various Local Bridges Project	2,169,789.00						2,169,789.00
Replacement of Lakeside Avenue Culvert	400,000.00						400,000.00
Bloomfield Avenue - 12 Intersections	5,907,682.71			5,352,270.54			555,392.17
Almost Home III	69,141.72						69,141.72
Body Armor Replacement Fund - Youth Services	3,430.50						3,430.50
General Educational Development (GED) Testing	7,439.00						7,439.00
Comprehensive County Funding Allocation	919,362.53			667,205.60	(3,247.16)		248,909.77
Continuum of CARE Homeless	32,414.99			32,041.68			373.31
Job Access and Reverse Commute (JARC-4)	138,470.99						138,470.99
Smart Steps Program	6,825.00						6,825.00
Support Assistance for Individuals and Families	232,525.53			9,175.09			223,350.44
Juvenile Detention Alternative Initiative	132,237.56			37,010.70			95,226.86
Division of Family Development - Workfirst N.J. TANF	3,651,347.30			2,081.10	5,212.44	57,016.00	3,597,462.64
Workfirst New Jersey	1,237,868.69			310,472.99			927,395.70
Social Services for the Homeless	585,275.61			90.00	75,800.91		660,986.52
CARE Coordination Program Income	94,365.00			1,769.59			92,595.41
N.J. Department of Health - Area Plan	1,304,173.59			676,373.00			627,800.59
Senior Farmers Market Nutrition Program	1.07						1.07
N.J. Transit - Senior Citizen Transportation	322,193.98			322,193.98			
N.J. Department of Health - Respite CARE Program	43,291.43						43,291.43

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #14

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
Respite CARE Program Income	\$ 11,119.88	\$	\$	\$	\$	\$	\$ 11,119.88
SCDRTP Program Income	124,321.00			123,200.00			1,121.00
Low Income Home Energy Assistance Program	53,904.00						53,904.00
Universal Service Fund - CWA Administration	35,936.00						35,936.00
New Jersey Share Program Income	460.00						460.00
Housing Opportunities for Persons with AIDS	144,914.66			9,966.50			134,948.16
WFNJ - Work Activities Program	1,081,014.77			163,807.16			917,207.61
Community Service Block Grant	32,913.04			32,913.04			
FY 20 Summer Youth Employment Pilot Program	27,887.75						27,887.75
State Aid Reimbursement	51,353.47						51,353.47
Affordable Housing Alliance Program Income	2,808.00						2,808.00
Community Service Block Grant COVID 19	388,326.84			388,326.84	15,172.44		112,607.73
Continuum of CARE Coordinated Entry Program	97,435.29			23,620.00			43,759.56
Coronavirus Relief Fund - Eligible Expenses	67,379.56						7,900.00
Housing Opportunities for Persons COVID	7,900.00						496,721.00
Code Blue Support Funding Availability	496,721.00						11,113.02
JARC Night Owl/Fairfield/West Essex and Route 10	11,113.02						431.40
Children's Inter-Agency Coordinating Council	45,314.00			44,882.60			789.17
Domestic Violence Program Income	1,082.39			293.22			48,569.52
Municipal Alliance Grant	123,431.00			74,861.48			14,485.78
Personal Assistance Services Program (PASP)	12,401.95				2,083.83		338,962.26
Special Child and Early Intervention	313,829.56				25,132.70		20.25
FY 20 Strengthening Local Public Health	20.25						661.06
CARES Act - Essex County Hospital Center	8,439.46			7,778.40			94,690.02
Fighting Opioid Crisis of Our Residents	96,866.09			2,176.07			17,000.00
SFY 2021 Employee Wellness Plan	17,000.00						
Zoological Society of N.J. - South Mountain/Turtle							
Back Zoo	164.36						164.36
Hendricks Field Golf Course Improvement	421,356.64			421,335.20			21.44
Weequahic Community Center	993,382.16			345,968.07			647,414.09
2020 HAVA Primary Election Grant	32,836.36						32,836.36

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

A-21
Sheet #15

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u> <u>Refund</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Early Voting Reimbursement	\$ 589,442.50	\$	\$	\$ 589,442.50	\$	\$	\$
2018 Vote by Mail Program	59,624.09						59,624.09
American Rescue Plan Act 2021	42,491,501.69			13,160,052.68			29,331,449.01
Body Armor Replacement - Sheriff	26,219.00			26,007.25			211.75
FFY 20 COPS Hiring Program	1,875,000.00			649,125.10			1,225,874.90
FFY 21 Urban Areas Security Initiative	307,000.00			73,920.36			233,079.64
Emergency Management Agency Assistance	55,000.00						55,000.00
FY 2021 Pedestrian Safety	10,500.00						10,500.00
State Homeland Security Program (SHSP-LO)	321,056.43			96,498.96			224,557.47
Body Armor Replacement Fund - Prosecutor	74.33			25.20			49.13
Child Advocacy Unit Grant	250,100.06			248,816.46			1,283.60
Department of Law - County Office of Victim Witness	4,270.13						4,270.13
Stop Violence Against Women Act	26,191.91						26,191.91
Insurance Fraud Reimbursement Program	63,218.46			63,218.46			
Sexual Assault Response Team/Nurse Examination	111,120.00			108,830.28			2,289.72
Opioid Public Health Crisis Response Program	90,476.19			27,715.79			62,760.40
FFY 20 Overdose Data Action - Helping Hand	35,919.00			25,013.05			10,905.95
Improvement Criminal Justice Response	199,299.81			79,147.67			120,152.14
SFY 2021 Body Worn Camera Program	603,248.00						603,248.00
Body Armor Replacement Fund - Corrections	534.40						534.40
Law Enforcement Officers Training and Equipment Fund	67,010.00			11,353.88			55,656.12
COVID CARES Education Stabilization Fund	5,737.10			5,643.52			93.58
N.J. Local Efficiency Achievement Program LEAP	250,000.00			125,000.00			125,000.00
Essex County Annual Transportation Program	9,801,233.00			3,845,378.76			5,955,854.24
Clean Communities Grant	72,937.96						72,937.96
FY 2022 Subregional Transportation	103,221.74			103,185.69			36.05
Local Aid Infrastructure - REPL and REHA	1,597,648.00			332,330.00			1,265,318.00
2021 Local Bridges - Lakeside Avenue Culver Project	537,651.00			494,730.57			42,920.43
2021 Local Bridges Fund - Four Minor Culverts	1,661,203.00			445,191.52			1,216,011.48
Emergency Repair - Bridge, Clay and Jackson Streets	2,000,000.00						2,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #16

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u>		<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
			<u>Refund</u>	<u></u>				
FY 22-23 Subregional Studies Program	\$ 304,316.00	\$	\$	\$	\$ 132,470.09	\$	\$	\$ 171,845.91
Almost Home III	222,267.99				107,988.42			114,279.57
Body Armor Replacement Fund - Youth Service	9,952.95							9,952.95
General Educational Development (GED) Testing	1,824.00							1,824.00
Comprehensive County Funding Allocation	1,564,438.50							
Continuum of CARE Homeless	200,506.74				152,455.07	1,367.50	1,565,806.00	
Support Assistance for Individuals and Families	571,208.05				433,540.84			48,051.67
Division of Family Development - Workfirst N.J. TANF	3,206,519.80				910,833.65			137,667.21
Workfirst New Jersey	2,600,425.39				1,224,978.16			2,295,686.15
Social Services for the Homeless	784,122.27				285,567.10			1,375,447.23
Tenant Resource Center	113,349.84				110,214.93			498,555.17
CARE Coordination Program Income	72,407.83				856.52	2,388.69		3,134.91
N.J. Department of Health - Area Plan	2,710,351.59				1,480,624.44	(2,388.69)		73,940.00
Senior Farmers Market Nutrition Program	0.25							1,227,338.46
Federal Transit Administration (FTA) Section 5310	100,000.00				49,337.14			0.25
N.J. Transit - Senior Citizen Transportation	778,224.82				227,485.92			50,662.86
N.J. Department of Health - Respite CARE Program	137,515.18				68,897.68			550,738.90
Respite CARE Program Income	14,579.00							68,617.50
SCDRTAP Program Income	63,794.00							14,579.00
Low Income Home Energy Assistance Program	52,288.00							63,794.00
Universal Service Fund - CWA Administration	34,858.00							52,288.00
New Jersey Share Program Income	180.00							34,858.00
WFNJ - Work Activities Program	5,764,766.62				3,961,213.64			180.00
Community Service Block Grant	256,770.13				256,770.13			1,803,552.98
Human Services Advisory Council	33,929.26				33,929.26			
Senior Services ADA Access	79,200.00							79,200.00
State Aid Reimbursement	58,000.00							58,000.00
Affordable Housing Alliance Program Income	1,056.00							1,056.00
Continuum of CARE Coordinated Entry Program	390,623.23				375,450.79	(15,172.44)		
Coronavirus Relief Fund - Eligible Expense	205,700.00							205,700.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #17

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
	\$	\$	\$	\$	\$	\$	\$
Code Blue Support Funding Availability	545,000.00			35,936.00			509,064.00
JARC Night Owl/Fairfield/West Essex and Route 10	663,887.00			663,887.00			9,782.55
Emergency Rental Assistance	18,910,273.25			12,743,257.11		6,157,233.59	430,357.18
Division of Mental Health - Alcoholism Services	602,116.78			171,759.60			45,314.00
Children's Inter-Agency Coordinating Council	45,314.00						175.00
Domestic Violence Program Income	175.00						104,177.16
Municipal Alliance Alcoholism/Drug Abuse	321,904.33			217,727.17			75.44
Personal Assistance Services Program (PASP)	892.86			817.42			197,167.77
Special Child and Early Intervention	1,313,047.58			1,114,407.41	(1,472.40)		-
FY 2021 Right-to-Know	10,209.50			10,209.50			32,251.03
County Innovation Reach for Recovery	257,605.09			225,354.06			204,874.32
FY 2021 Local Information Network (LINCIS)	387,107.90			182,233.58			10,000.00
N.J. Promise 2.0 Youth and Family Voice	10,000.00						60,874.10
COVID-19 Vaccination Supplemental Funds	450,000.00			389,125.90			675.00
County History Partnership Program	7,838.74			7,163.74			1,050.00
Essex County Local Arts Program	29,483.09			28,433.09			506.00
Zoological Society of N.J. - South Mountain/Turtle							3,262,951.55
Back Zoo	415,367.39			414,861.39			297,548.00
First Tee - Hendricks Field Golf Course	3,556,525.99			293,574.44			
West Side Park Community Center	4,000,000.00			3,702,452.00			12,574,491.00
SFY 21 Early Voting Reimbursement		1,592,881.06		1,592,881.06			8,490.40
FFY 21 American Rescue Plan Act (21-24)		40,897,062.21		28,322,571.21			273,438.55
SFY 21 Body Armor Replacement - Sheriff		15,715.20		7,224.80			310,857.00
FFY 20 Urban Areas Security Initiative		378,000.00		104,561.45			28,980.00
FFY 20 Edward Byrne Memorial Justice - JAG		310,857.00					357,328.98
SFY 22 Pedestrian Safety		28,980.00					58,008.00
FFY 21 State Homeland Security Program		357,328.98					71,220.00
FFY 20 COVID Emergency Supplement Funding		58,008.00					809.68
SFY 22 Sustained Enforcement		71,220.00					250,100.65
SFY 21 Body Armor Replacement - Prosecutor		5,148.08		4,338.40			
SFY 23 Child Advocacy Unit Grant		334,750.00		84,649.35			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #18

Grant	Balance Dec. 31, 2021	Transferred from 2022 Budget Appropriations	Expenditure Refund	Expended	Adjustment	Cancelled	Balance Dec. 31, 2022
	\$	\$	\$	\$	\$	\$	\$
County Office of Victim Witness		2,020,822.00		774,491.13			1,246,330.87
FFY Stop Violence Against Women Act		225,031.00		65,579.49			159,451.51
SCY 22 Insurance Fraud Reimbursement		250,000.00		187,499.74			62,500.26
SFY 23 Sexual Assault Response Team/Nurse		238,614.00					238,614.00
FFY 22 Opioid Public Health Crisis Response		123,809.50					123,809.50
FFY 21 Overdose Data Action - Helping Hand		102,631.57					102,631.57
SFY 21 Body Armor Replacement - Correction		25,737.62		25,190.00			547.62
SFY 22 Department of Corrections Jail Mat Initiative		1,400,090.00		840,612.71	(99,300.69)		460,176.60
FFY 22 COVID CARES Education Stabilization		40,000.00					40,000.00
SFY 22 Law Enforcement Officers Training and Equipment		17,448.00					17,448.00
FFY 22 Comprehensive Opioid and Sub-Abuse		1,200,000.00		203,017.19			996,982.81
FFY 20 State Criminal Alien Assistance		2,229,599.00		2,229,599.00			
SFY 23 Essex County Annual Transportation		9,801,233.00					9,801,233.00
SFY 22 Clean Communities Grant		75,522.66					75,522.66
FFY 23 Subregional Transportation Plan		132,966.00		29,047.68			103,918.32
Roadway Reconstruction of Various Roads		1,200,000.00		940,023.24			259,976.76
Irvington Avenue Streetscape Improvement Phase 2		798,997.30		229,441.50			569,555.80
LFY 22 Improvement for Vailsburg Park		3,000,000.00		1,238,761.21			1,761,238.79
FCY 22 Irvington Avenue Streetscape Phase 2		79,720.70					79,720.70
SCY 22 Local Bridges Fund Two Minor Culvert		1,322,500.00					1,322,500.00
SCY 22 Local Bridges Fund Three CMP Culvert		845,944.00					845,944.00
Bridge Over Passaic River City of Newark		2,229,779.54					2,229,779.54
Blasi Field in Cedar Grove		1,100,000.00					1,100,000.00
FFY 22 CDBG Program Years 2016 to 2022		2,057,064.00					2,057,064.00
LFY 23 ECC West Essex Campus Athletic Field		5,000,000.00					5,000,000.00
SFY 21 Body Armor Replacement Fund - YS		5,874.34					5,874.34
SCY 21 General Educational Development Testing		295.05					295.05
SCY 22 Comprehensive County Funding		1,565,806.00		658,789.82			907,016.18
SFY 23 Support Assistance Individuals and Families		656,607.00		12,789.84			643,817.16

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #19

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u> <u>Refund</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
	\$	\$	\$	\$	\$	\$	\$
SCY 22 Juvenile Detention Alternative							
SCY 22 Division of Family Development Workfirst		120,000.00		49,597.62			70,402.38
N.J. TANF							
FFY 23 Workfirst New Jersey		11,790,011.00		8,304,798.74			3,485,212.26
SCY 22 Social Services for the Homeless		3,517,028.00		557,153.09			2,959,874.91
SCY 21 CARE Coordination Program Income		3,420,700.00		2,786,980.49			633,719.51
SCY 22 N.J. Department of Health - Area Plan		73,630.24		3,553.93			70,076.31
FFY 22 Senior Farmers Market Nutrition Program		9,526,940.00		4,442,943.05			5,083,996.95
FFY 19 Federal Transit Administration Section 5310		5,000.00		2,936.05			2,063.95
SCY 22 Senior Citizen and Disabled Resident		150,000.00		73,888.41			76,111.59
Transportation							
SCY 22 Statewide Respite CARE Program		1,828,771.07		522,283.65			1,306,487.42
SCY 21 Respite CARE Program Income		594,515.00		469,403.37			125,111.63
FCY Low Income Home Energy Program		23,560.13					23,560.13
SCY Universal Service Fund CWA Administration		52,288.00					52,288.00
FCY 22 Housing Opportunity for Persons with AIDS		34,858.00					34,858.00
SFY 23 WFNJ - Work Activities Program		627,773.00		439,522.36			188,250.64
FFY 22 Community Service Block Grant		8,097,518.00		2,003,547.47			6,093,970.53
SFY 23 Human Services Advisory Council		1,083,212.00		950,362.84			132,849.16
SFY 22 State Aid Reimbursement Funds		67,859.00		24,467.76			43,391.24
FFY 22 Continuum of CARE Coordination Entry		770,000.00		483,718.45			286,281.55
SFY 23 JARC Night Owl/Fairfield West Essex		58,000.00					58,000.00
SFY WIOA Data Reporting and Analysis		640,000.00		196,322.87			443,677.13
SFY 22 WIOA Other on Job Training		663,887.00		291,804.03			372,082.97
FFY 23 Emergency Solutions		25,942.00		12,971.00			12,971.00
FFY 22 SNAP American Rescue Plan Act		120,000.00				453,533.02	120,000.00
LFY 23 CDBG - CV Homeless Prevention Rental		1,184,600.00		204,760.75			526,306.23
SCY 22 Emergency Housing Voucher		857,738.00		857,738.00			
SCY 22 Division of Mental Health - Alcoholism		1,500,000.00		119,351.51			1,380,648.49
		34,250.00					34,250.00
		1,685,840.00		955,461.69			730,378.31

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #20

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Transferred from</u> <u>2022 Budget</u> <u>Appropriations</u>	<u>Expenditure</u> <u>Refund</u>	<u>Expended</u>	<u>Adjustments</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
	\$	\$	\$	\$	\$	\$	\$
SFY 23 Children's Inter-Agency Coordination		45,314.00		275,632.69			45,314.00
SFY 22 County Environmental Health (CEHA)		276,002.00					369.31
SCY 21 Domestic Violence Program Income		1,799.00					1,799.00
SFY 23 Municipal Alliance Grant		343,414.00		32,476.73			310,937.27
SFY 22 Personal Assistance Services (PASP)		232,335.00		128,595.44			103,739.56
SFY 23 Special Child and Early Intervention		2,600,206.00		995,372.56			1,604,833.44
SFY 23 Right-to-Know		20,419.00		20,419.00			
SFY 22 Local Information Network (LINCS)		721,009.00		5,945.30			715,063.70
SFY 23 N.J. Promise 2.0 Youth and Family		5,000.00					5,000.00
LCY 22 Essex County COVID-19 Mitigation		100,000.00		95,164.58			4,835.42
SFY 22 Communication Access Services		75,000.00					75,000.00
SFY 23 Municipal Alliance for DMHAS		108,201.00					108,201.00
SFY 22 Support Treatment of Opioid		306,152.41					306,152.41
SFY 22 County History Partnership Program		45,000.00		33,937.50			11,062.50
SCY 22 Essex County Local Arts Program		391,365.00		259,468.50			131,896.50
SCY 22 Zoological Society of South Mountain - Turtle		1,000,000.00		521,636.29			78,363.71
SFY 22 WCCC at Glenfield Park		5,000,000.00		4,302,963.63			697,036.37
SFY 22 Branch Brook Park Cherry Blossom		5,000,000.00		1,107,890.00		400,000.00	3,892,110.00
LFY 22 Amazing Asia Exhibit - TBZ Essex County Park		500,000.00		500,000.00			
LFY 22 Amazing Asia Exhibit - TBZ Essex County Park		500,000.00		500,000.00			
Capital Transportation Program	46,742.30						46,742.30
	<u>\$ 198,182,380.33</u>	<u>\$ 147,621,179.66</u>	<u>\$ 1,495.00</u>	<u>\$ 144,432,647.40</u>	<u>\$ 154,448.00</u>	<u>\$ 8,633,588.61</u>	<u>\$ 192,893,266.98</u>
<u>Reference</u>	<u>A</u>	<u>Sheet #21</u>	<u>Sheet #21</u>	<u>Sheet #21</u>	<u>A-20</u>	<u>Sheet #21</u>	<u>A</u>

RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
FEDERAL AND STATE GRANT FUND

A-21
Sheet #21

		Transferred from 2022 Budget Appropriations	Expended	Cancelled
	<u>Ref.</u>			
Federal and State Grants	A-3	\$147,315,362.66	\$	\$
Essex County Matching Funds	A-4	305,817.00		
Cash Disbursed	A-4		144,431,152.40	
Due To State of New Jersey	A-16			6,214,249.59
Federal and State Grants Receivable	A-20			2,419,339.02
	Sheet #20	<u>\$147,621,179.66</u>	<u>\$144,431,152.40</u>	<u>\$8,633,588.61</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

RESERVE FOR FEDERAL AND STATE GRANTS - UNAPPROPRIATED
FEDERAL AND STATE GRANT FUND

A-22

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Collections</u>	<u>Applied</u> <u>to Grants</u> <u>Receivable</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Respite Care - Program Income	\$ 23,560.13	\$ 24,468.70	\$ 23,560.13	\$ 24,468.70
Emergency Management Performance	55,000.00	55,000.00		110,000.00
Senior Initiatives/Care Coordinating, Program Income	73,630.24	99,015.00	73,630.24	99,015.00
Domestic Violence	1,799.00	850.00	1,799.00	850.00
New Jersey Shares Program	2,660.00			2,660.00
New Jersey Division of Cultural Arts	99,869.00			99,869.00
New Jersey Department of Law and Public Safety	34,384.00			34,384.00
New Jersey Historical Commission - Parks	19,703.00			19,703.00
Division of Highway Traffic Safety - Sheriff	12,320.00			12,320.00
Division of Highway Traffic Safety - Sheriff	8,140.00			8,140.00
Division of Highway Traffic Safety - Sheriff	17,380.00			17,380.00
Division of Highway Traffic Safety - Sheriff	38,500.00			38,500.00
Division of Highway Traffic Safety - Sheriff - 2021	13,560.00			13,560.00
Division of Highway Traffic Safety - Sheriff - 2021	32,880.00			32,880.00
Division of Highway Traffic Safety - Sheriff - 2021	41,520.00			41,520.00
Affordable Housing Alliance of NJ	619.00	1,450.00		2,069.00
New Jersey Division of Cultural Arts	12,483.00			12,483.00
New Jersey Division of Cultural Arts	12,484.00			12,484.00
DVAC	5,233.50			5,233.50
General Education Development Program Income	295.05	1,338.55	295.05	1,338.55
SCDRTAP - Special Transportation Program Income	0.37	128,400.00		128,400.37
FFY 16 FEMA - 2021	4,682.98			4,682.98
SSP Technology Support (NJIT) - 2021	5,825.40			5,825.40
New Jersey Division of Cultural Arts	12,484.00			12,484.00
Body Armor Replace/Prosecutor	1.31	7,214.65		7,215.96
Body Armor Replace/Correction	0.59	43,151.48		43,152.07
Body Armor Replace/Youth Service	1.19	4,797.38		4,798.57
Body Armor Replace/Sheriff	1.01	23,007.52		23,008.53
Children's Inter(CIACC) Assistance Program	3,776.00			3,776.00
Subregional Transportation NJIT 2021	29,744.26		29,744.26	
Aging Service State Reimbursement	58,000.00	58,000.00	58,000.00	58,000.00
HAVA Election Security Grant	48,910.00			48,910.00
SFY 2021 Employee Wellness Plan	10,000.00			10,000.00
Clean Communities Grant	0.47			0.47
Homeland Security FY 17	0.97			0.97
COVID and Relief CARES Act	0.30			0.30
Strengthening Local Public Health	0.38			0.38
Public Assistance Grant	154,870.62			154,870.62
Division of Highway Traffic Safety - Sheriff NJ				
State Police 2021		8,162.13		8,162.13
Elect Manage and Coordination Reimbursement for				
FY 21 GE and PPE		47,269.20		47,269.20
Emergency Housing Voucher		34,250.00		34,250.00
Island Grants - Zoological		200,000.00		200,000.00
2022 - 2023 Operations Subsidy for Zoological		150,000.00		150,000.00
SCAAP		5,573,544.00		5,573,544.00
2022 Primary Early Voting		355,213.00		355,213.00
2023 Opioids Settlement Funds		186,707.58		186,707.58
SNAP Pandemic Funds		530,583.66		530,583.66
Grant for Sheriff from ASAP Grant		24,955.22		24,955.22
Revenue Shortfall from American Rescue Plan		20,000,000.00		20,000,000.00
	<u>\$ 834,319.77</u>	<u>\$ 27,557,378.07</u>	<u>\$ 187,028.68</u>	<u>\$ 28,204,669.16</u>

Reference

A

A-4

A-20

A

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

CASH RECEIPTS AND DISBURSEMENTS

B-1

	<u>Ref.</u>	<u>Pension Trust Fund</u>	<u>Other Trust Fund</u>
Balance December 31, 2021	B	\$1,543,328.78	\$ 62,788,273.19
Increased by:			
Grants Receivable:			
Community Development Programs	B-3		\$ 7,780,706.97
Taxes Receivable	B-4		14,876,215.09
Other Accounts Receivable	B-5		936,156.77
Interfunds Receivable	B-6	2,000,000.00	409,330.17
Payroll Deductions Payable	B-8		137,071,516.85
Sales Tax Payable	B-9		55,622.96
Performance Bonds	B-13		1,159,848.79
Employees' Retirement System	B-14	164,799.26	
Community Development Programs	B-15		1,266,029.61
State Unemployment Insurance Fund	B-16		962,829.41
Workers' Compensation Claims Fund	B-17		5,234,577.71
Dedicated Funds:			
Constitutional Offices	B-18		449,217.41
Law Enforcement Trust Funds	B-19		8,202,999.63
Federal Equitable Sharing Program	B-20		404,402.79
Parks, Recreational and Cultural Affairs Programs	B-21		2,354,943.94
Open Space Trust Fund	B-22		91,849.66
Other Trust Funds	B-23		13,275,559.71
		<u>2,164,799.26</u>	<u>194,531,807.47</u>
		3,708,128.04	257,320,080.66
Decreased by:			
Disbursements per Schedule	B-2	<u>1,726,689.11</u>	<u>185,813,176.42</u>
Balance December 31, 2022	B	<u>\$1,981,438.93</u>	<u>\$ 71,506,904.24</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

	<u>Ref.</u>	<u>Pension Trust Fund</u>	<u>Other Trust Fund</u>
Other Accounts Receivable	B-5	\$ 2,251.97	\$ 578,658.34
Interfunds Payable	B-7	12,604.53	
Payroll Deductions Payable	B-8		137,045,411.96
Sales Tax Payable	B-9		56,517.16
Performance Bonds	B-13		731,721.03
Employees' Retirement System	B-14	1,711,832.61	
Community Development Programs	B-15		7,631,827.33
State Unemployment Insurance Fund	B-16		167,119.70
Workers' Compensation Claims Fund	B-17		5,296,439.42
Dedicated Funds - Constitutional Offices	B-18		552,782.57
Law Enforcement Trust Funds	B-19		8,056,887.85
Federal Equitable Sharing Program	B-20		151,974.42
Parks, Recreational and Cultural Affairs Programs	B-21		2,271,256.12
Open Space Trust Fund	B-22		13,080,309.41
Other Trust Funds	B-23		10,192,271.11
	B-1	<u>\$1,726,689.11</u>	<u>\$185,813,176.42</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-3

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Grants</u> <u>Awarded</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Operating Programs:				
Community Development Programs	\$ 2,304,870.98	\$5,241,018.00	\$5,355,110.60	\$ 2,190,778.38
Recovery Programs	473,506.24			473,506.24
Emergency Shelter Programs	1,266,286.99	469,298.00	459,065.58	1,276,519.41
Home Programs	5,996,570.96	1,382,194.00	235,002.77	7,143,762.19
CARES Act:				
CDBG	3,218,062.00	2,103,586.00	409,685.22	4,911,962.78
ESG - Homeless Prevention 1	1,574,441.00		997,189.85	577,251.15
ESG - Homeless Prevention 2	2,974,183.00			2,974,183.00
American Recovery and Reinvestment Act:				
Homeless Prevention and Rapid Re-Housing Program	223,399.96			223,399.96
Owner-Occupied Rehabilitation Program	<u>7,512,532.17</u>	<u> </u>	<u>324,652.95</u>	<u>7,187,879.22</u>
	<u>\$25,543,853.30</u>	<u>\$9,196,096.00</u>	<u>\$7,780,706.97</u>	<u>\$26,959,242.33</u>
<u>Reference</u>	<u>B</u>	<u>B-15</u>	<u>B-1</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-4

	Balance Dec. 31, 2021	2022 Open Space Tax Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2022
Township of Belleville	\$ 738.08	\$ 514,666.48	\$ 4,925.75	\$ 515,404.56	\$ 4,925.75
Township of Bloomfield	3,468.56	836,209.87	1,793.03	839,678.42	1,793.04
Borough of Caldwell	262.07	193,183.76	374.59	193,445.83	374.59
Township of Cedar Grove	666.57	381,291.54	1,017.82	381,958.11	1,017.82
City of East Orange	5,011.70	606,741.10	584.61	611,752.80	584.61
Borough of Essex Fells	187.57	121,834.69	395.75	122,022.27	395.74
Township of Fairfield	2,194.46	528,242.73	1,929.29	530,437.18	1,929.30
Borough of Glen Ridge	619.95	308,199.13	434.73	308,819.09	434.72
Township of Irvington	1,388.35	389,341.92	1,365.68	390,730.27	1,365.68
Township of Livingston	25,309.12	1,318,392.85	12,561.08	1,343,701.98	12,561.07
Township of Maplewood	1,310.11	692,580.74	3,858.94	693,890.85	3,858.94
Township of Millburn	12,689.89	1,555,485.98	6,238.55	1,568,175.87	6,238.55
Township of Montclair	3,425.68	1,303,455.18	3,984.32	1,306,880.86	3,984.32
City of Newark	13,104.29	2,267,358.22	13,199.38	2,280,462.51	13,199.38
Borough of North Caldwell	2,607.52	292,664.66	895.19	295,272.18	895.19
Township of Nutley	1,144.57	661,461.37	1,453.53	662,605.95	1,453.52
City of Orange Township	1,008.92	244,478.91	609.90	245,487.84	609.89
Borough of Roseland	345.30	280,326.15	369.06	280,671.44	369.07
Township of South Orange Village	317.47	509,190.62	550.57	509,508.09	550.57
Township of Verona	805.78	409,326.29	1,182.42	410,132.06	1,182.43
Township of West Caldwell	711.71	394,147.86	4,950.16	394,859.57	4,950.16
Township of West Orange	413.10	989,904.25	2,100.33	990,317.36	2,100.32
	<u>\$77,730.77</u>	<u>\$14,798,484.30</u>	<u>\$64,774.68</u>	<u>\$14,876,215.09</u>	<u>\$64,774.66</u>

Reference

B

B-22

B-22

B-1

B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

OTHER ACCOUNTS RECEIVABLE

B-5

	<u>Ref.</u>	<u>Pension Trust Fund</u>	<u>Other Trust Fund</u>					<u>Utilities Authority</u>	<u>Dedicated Funds</u>
			<u>Total</u>	<u>Seized Assets</u>	<u>Performance Bond Escrow</u>	<u>Internal Revenue Service</u>	<u>Restitution Fees</u>		
Balance December 31, 2021	B	\$6,531.20	\$487,418.30	\$	\$300.00	\$1,121.27	\$4,965.91	\$473,679.77	\$7,351.35
Increased by:									
Due from State	B-2	2,251.97	58,550.00	58,550.00					
Payroll Advances	B-2		514,840.69					514,840.69	
Board of Taxation	B-2		5,267.65						5,267.65
		<u>8,783.17</u>	<u>1,066,076.64</u>	<u>58,550.00</u>	<u>300.00</u>	<u>1,121.27</u>	<u>4,965.91</u>	<u>988,520.46</u>	<u>12,619.00</u>
Decreased by:									
Cash Collections	B-1		936,156.77		300.00	1,078.79		927,426.63	7,351.35
Balance December 31, 2022	B	<u>\$8,783.17</u>	<u>\$129,919.87</u>	<u>\$58,550.00</u>	<u>\$ -</u>	<u>\$ 42.48</u>	<u>\$4,965.91</u>	<u>\$ 61,093.83</u>	<u>\$ 5,267.65</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS RECEIVABLE

B-6

	<u>Ref.</u>	<u>Pension Trust Fund Current Fund</u>	<u>Other Trust Fund Current Fund</u>
Balance December 31, 2021	B	\$ -	\$409,330.17
Increased by:			
Budget Appropriation	B-14	2,000,000.00	
Insurance Proceeds	B-23		94,173.57
		<u>2,000,000.00</u>	<u>94,173.57</u>
		2,000,000.00	503,503.74
Decreased by:			
Settlements	B-1	<u>2,000,000.00</u>	<u>409,330.17</u>
Balance December 31, 2022	B	<u>\$ -</u>	<u>\$ 94,173.57</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS PAYABLE

B-7

	<u>Ref.</u>	<u>Pension Trust Fund Current Fund</u>
Balance December 31, 2021	B	\$12,604.53
Decreased by:		
Settlements	B-2	<u>12,604.53</u>
		<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-8

	<u>Ref.</u>	<u>Other Trust Fund</u>
Balance December 31, 2021	B	\$ 4,593,181.85
Increased by:		
Payroll Deductions	B-1	<u>137,071,516.85</u> 141,664,698.70
Decreased by:		
Payments	B-2	<u>137,045,411.96</u>
Balance December 31, 2022	B	<u><u>\$ 4,619,286.74</u></u>
<u>Analysis of Balance</u>		
Pension		\$ 4,470,937.81
Garnishments		4,989.34
Section 125		108,713.79
Union Deductions		43.36
Insurances		106.19
Other		<u>34,496.25</u>
		<u><u>\$ 4,619,286.74</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SALES TAX PAYABLE

B-9

	<u>Ref.</u>	<u>Other Trust Fund</u>
Balance December 31, 2021	B	\$ 1,266.59
Increased by:		
Collections	B-1	<u>55,622.96</u>
		56,889.55
Decreased by:		
Payments	B-2	<u>56,517.16</u>
Balance December 31, 2022	B	<u>\$ 372.39</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

DUE TO U.S. DEPARTMENT OF HOUSING
AND URBAN DEVELOPMENT

B-10

	<u>Ref.</u>	
Balance December 31, 2021	B	<u>\$43,243.49</u>
Balance December 31, 2022	B	<u><u>\$43,243.49</u></u>

BID DEPOSITS

B-11

	<u>Ref.</u>	
Balance December 31, 2021	B	<u>\$17,728.25</u>
Balance December 31, 2022	B	<u><u>\$17,728.25</u></u>

SECURITY DEPOSITS

B-12

	<u>Ref.</u>	
Balance December 31, 2021	B	<u>\$22,000.00</u>
Balance December 31, 2022	B	<u><u>\$22,000.00</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PERFORMANCE BONDS

B-13

	<u>Ref.</u>	
Balance December 31, 2021	B	\$2,418,702.81
Increased by:		
Performance Bond Collections:		
Road Opening Deposits		\$1,151,657.24
Interest on Deposits		<u>8,191.55</u>
	B-1	<u>1,159,848.79</u>
		<u>3,578,551.60</u>
Decreased by:		
Refunds	B-2	<u>731,721.03</u>
Balance December 31, 2022	B	<u><u>\$2,846,830.57</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-14

	<u>Ref.</u>		
Balance December 31, 2021	B		\$1,537,255.45
Increased by:			
Annuity Collections		\$ 124,527.52	
Reimbursements		25,855.22	
Pension Deductions		12,164.55	
Accounts Receivable		<u>2,251.97</u>	
	B-1	164,799.26	
Budget Appropriation	B-6	<u>2,000,000.00</u>	
			<u>2,164,799.26</u>
			3,702,054.71
Decreased by:			
Pension Payments	B-2		<u>1,711,832.61</u>
Balance December 31, 2022	B		<u><u>\$1,990,222.10</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-15

	Balance Dec. 31, 2021	Increase		Balance Dec. 31, 2022
		Grants	Other	
Operating Programs				
Community Development Programs	\$ 9,666,473.45	\$5,241,018.00	\$ 580,318.60	\$ 9,910,405.90
Recovery Program	266,583.28			266,583.28
Emergency Shelter Programs	1,054,013.25	469,298.00		1,063,185.19
Home Programs	6,556,529.02	1,382,194.00		7,926,633.38
CARES Act:				
CDBG	3,189,080.80			4,811,258.24
ESG - Homeless Prevention 1	1,515,750.72	2,103,586.00		1,495,379.99
ESG - Homeless Prevention 2	2,972,305.88			2,213,903.40
American Recovery and Reinvestment Act:				
Homeless Prevention and Rapid Recovery Re-Housing Program	161,596.42			161,596.42
Owner-Occupied Rehabilitation Program	2,035,383.20		338,675.00	2,170,261.20
Loan Repayment Programs				
Service Agency Improvement Fund	594.00			594.00
General Repayment	190,330.08			190,330.08
Repayment Revolving Fund	623,582.68			623,582.68
Program Income	1,305,854.85		347,036.01	1,534,662.15
	<u>\$29,538,077.63</u>	<u>\$9,196,096.00</u>	<u>\$1,266,029.61</u>	<u>\$32,368,375.91</u>

Reference

B

B-3

B-1

B-2

B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR STATE UNEMPLOYMENT INSURANCE FUND

B-16

	<u>Ref.</u>	
Balance December 31, 2021	B	\$3,637,423.86
Increased by:		
Payroll Deductions		\$ 448,687.61
Interest on Investments		15,476.08
State Refund		<u>498,665.72</u>
	B-1	962,829.41
		<u>4,600,253.27</u>
Decreased by:		
Payments	B-2	<u>167,119.70</u>
Balance December 31, 2022	B	<u><u>\$4,433,133.57</u></u>

RESERVE FOR WORKERS' COMPENSATION CLAIMS FUND

B-17

	<u>Ref.</u>	
Balance December 31, 2021	B	\$ 244,655.27
Increased by:		
Budget Appropriations:		
2022		\$3,746,036.47
2021		<u>68,300.00</u>
		3,814,336.47
Refunds, Subrogations and Recoveries		<u>1,420,241.24</u>
	B-1	5,234,577.71
		<u>5,479,232.98</u>
Decreased by:		
Claims		5,170,314.42
Management Fees		<u>126,125.00</u>
	B-2	<u>5,296,439.42</u>
Balance December 31, 2022	B	<u><u>\$ 182,793.56</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-18

	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022
Board of Taxation	\$ 338,843.37	\$ 96,166.66	\$ 288,867.36	\$ 146,142.67
Register of Deeds and Mortgages	551,561.01	204,258.40	159,529.17	596,290.24
County Clerk	99,639.83	23,394.00	17,851.28	105,182.55
Surrogate's Court	175,169.60	38,398.35	86,534.76	127,033.19
Compensated Absences	113,000.00	87,000.00		200,000.00
	<u>\$1,278,213.81</u>	<u>\$ 449,217.41</u>	<u>\$ 552,782.57</u>	<u>\$1,174,648.65</u>
<u>Reference</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR LAW ENFORCEMENT TRUST FUNDS
(N.J.S.A. 2C:64-6.7)

B-19

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Seized Asset Funds	\$ 7,075,897.87	\$1,695,552.39	\$2,457,789.99	\$ 6,313,660.27
Prosecutor's Office	966,047.31	4,331,299.47	3,655,839.67	1,641,507.11
Metro North Task Force	37,729.17			37,729.17
Sheriff's Office	160,758.95	89,868.20		250,627.15
Sheriff Modernization	121,200.96	45,679.26	44.84	166,835.38
Sheriff Outside Employment	338,792.93	2,040,600.31	1,743,266.05	636,127.19
County Corrections	0.26			0.26
Special Appropriation to the Prosecutor FY2020	<u>2,400,000.00</u>		<u>199,947.30</u>	<u>2,200,052.70</u>
	<u>\$11,100,427.45</u>	<u>\$8,202,999.63</u>	<u>\$8,056,887.85</u>	<u>\$11,246,539.23</u>
<u>Reference</u>	<u>Below</u>	<u>Below</u>	<u>Below</u>	<u>Below</u>
<u>Ref.</u>				
Reserve Balance	B			\$10,863,175.32
Unidentified	B			383,363.91
Collections	B-1	\$8,202,999.63		
Expenditures	B-2		\$8,056,887.85	
Above		<u>\$8,202,999.63</u>	<u>\$8,056,887.85</u>	<u>\$11,246,539.23</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-20

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Prosecutor's Office:				
Department of Treasury	\$156,258.65	\$262,698.16	\$118,086.62	\$300,870.19
Department of Justice	85,894.47	141,459.46	20,549.80	206,804.13
	<u>242,153.12</u>	<u>404,157.62</u>	<u>138,636.42</u>	<u>507,674.32</u>
Sheriff's Office:				
Department of Treasury	75,171.38			75,171.38
Department of Justice	309,651.36	245.17	13,338.00	296,558.53
	<u>384,822.74</u>	<u>245.17</u>	<u>13,338.00</u>	<u>371,729.91</u>
	<u>\$626,975.86</u>	<u>\$404,402.79</u>	<u>\$151,974.42</u>	<u>\$879,404.23</u>
<u>Reference</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR PARKS, RECREATIONAL
AND CULTURAL AFFAIRS PROGRAMS

B-21

	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2022</u>
Highlawn Pavilion - Improvement at Eagle Rock Reservation	\$ 117,046.35	\$ 60,000.00	\$ 79,697.40	\$ 97,348.95
Cultural Affairs	63,007.98	71,102.70	86,727.00	47,383.68
Recreation Programs	14,044.71	49,850.00	35,865.04	28,029.67
Turtle Back Zoo - Gifts and Donations	5,329.76	12,449.20	3,615.01	14,163.95
Parks Maintenance	21,757.65			21,757.65
Security Deposits - Riker Hill Rentals	31,688.09	255.00		31,943.09
Parks - Golf Beautification	43,663.62	311,401.00	247,815.34	107,249.28
Zoo Enhancement	2,740.07			2,740.07
South Mountain Recreation Center Beautification	48,633.12	19,500.00		68,133.12
South Mountain Recreation Center Enhancement	<u>2,156,004.80</u>	<u>1,830,386.04</u>	<u>1,817,536.33</u>	<u>2,168,854.51</u>
	<u>\$2,503,916.15</u>	<u>\$2,354,943.94</u>	<u>\$2,271,256.12</u>	<u>\$2,587,603.97</u>
<u>Reference</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OPEN SPACE TRUST FUND

B-22

	<u>Ref.</u>			
Balance December 31, 2021	B			\$20,740,812.88
Increased by:				
Interest Earned on Deposits	B-1		\$ 91,849.66	
2021 Tax Levy	B-4	\$14,798,484.30		
Added and Omitted Taxes per				
Chapter 397, P.L. 1941	B-4	<u>64,774.68</u>		
			<u>14,863,258.98</u>	
				<u>14,955,108.64</u>
				35,695,921.52
Decreased by:				
Expenditures:				
Cash Disbursed	B-2			<u>13,080,309.41</u>
Balance December 31, 2022	B			<u>\$22,615,612.11</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-23

	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022
Intoxicated Driver's Resource Center	\$ 190,973.90	\$ 163,489.00	\$ 261,652.20	\$ 92,810.70
Environmental Quality and Enforcement Fund	35,608.01	87,235.89	61,147.63	61,696.27
Weights and Measures	54,597.81	44,541.00	50,000.00	49,138.81
Prisoners' Benefit Funds	916,687.20	5,057,210.95	5,173,702.84	800,195.31
Office of the Handicapped	9.37			9.37
Patients' Welfare Fund - Hospital Center	2,288.98			2,288.98
Essex County Youth Services	140.21			140.21
Economic Development, Training and Employment	1,141.91			1,141.91
Auto Theft Penalties	48,344.15	7,904.26		56,248.41
Snow Removal Trust Fund	7,198,176.92	2,082,757.84	1,198,237.26	8,082,697.50
Mosquito Control	710,689.73	111,612.84		822,302.57
E-Filing Fee Trust Fund	716.33			716.33
Homeless Fund	859,022.33	208,278.00	383,248.58	684,051.75
Settlements of Suits	393,095.87	839,119.16		1,232,215.03
Insurance Settlement	22,328.45	8,144.37	30,472.82	
Vaccine Insurance Proceeds	2,106,158.66	4,759,439.97	3,033,809.78	3,831,788.85
	<u>\$12,539,979.83</u>	<u>\$13,369,733.28</u>	<u>\$10,192,271.11</u>	<u>\$15,717,442.00</u>
<u>Reference</u>	<u>B</u>	<u>Below</u>	<u>Below</u>	<u>B</u>
<u>Ref.</u>				
Collections	B-1	\$13,275,559.71		
Expenditures	B-2		10,192,271.11	
Interfunds	B-6	94,173.57		
	Above	<u>\$13,369,733.28</u>	<u>\$10,192,271.11</u>	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GENERAL CAPITAL CASH - TREASURER

C-2

	<u>Ref.</u>		
Balance December 31, 2021	C		\$ 113,669,152.83
Increased by Receipts:			
Fund Balance	C-1,4	\$ 2,151,509.80	
Fees Receivable	C-4,5	43,680.00	
Capital Improvement Fund	C-4,10	1,000,000.00	
Reserve for Improvements	C-4,11	165,830.00	
Serial Bonds	C-16	<u>57,696,000.00</u>	
			<u>61,057,019.80</u>
			174,726,172.63
Decreased by Disbursements:			
Fund Balance - Anticipated as Revenue	C-1	3,000,000.00	
Improvement Authorizations	C-8	60,820,348.57	
Bond Anticipation Notes	C-13	<u>26,550,000.00</u>	
			<u>90,370,348.57</u>
Balance December 31, 2022	C		<u>\$ 84,355,824.06</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BANK RECONCILIATIONS
DECEMBER 31, 2022

C-3

	<u>Balance per</u> <u>Statements</u>	<u>Adjustments</u>	<u>Outstanding</u> <u>Checks</u>	<u>Book</u> <u>Balance</u>
Balance per Statements:				
Connect One Bank:				
Account #902003375	\$ 5,234.49	\$ (1.55)	\$	\$ 5,232.94
New York Community Bank:				
Account #562065902	10,075.47	(75.47)		10,000.00
Investors Bank:				
Account #2658	10,595.16	(137.55)		10,457.61
Kearny Bank:				
Account #2384	50,552,188.80	124,797.90		50,676,986.70
PNC Bank:				
Account #81-0110-5991	32,089,976.64	49.67		32,090,026.31
Santander Bank:				
Account #1066027218	35,077.79	(50.04)		35,027.75
TD Bank:				
Account #37678922	<u>2,252,352.92</u>	<u>(200.00)</u>	<u>724,060.17</u>	<u>1,528,092.75</u>
	<u>\$84,955,501.27</u>	<u>\$124,382.96</u>	<u>\$724,060.17</u>	<u>\$84,355,824.06</u>

Reference

C-2

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-4
Sheet #1

ANALYSIS OF CASH AND INVESTMENTS

	Ordinance Number	Balance Dec. 31, 2021	Receipts		Disbursements		Transfers		Balance Dec. 31, 2022
			Serial Bonds	Other	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance		\$ 6,269,926.44	\$	\$ 2,151,509.80	\$	\$ 3,000,000.00	\$	\$	\$ 5,421,436.24
Capital Improvement Fund		2,319,039.08		1,000,000.00			1,405,000.00		1,914,039.08
Reserve for Improvements		348,993.72		165,830.00	323,346.94			323,346.94	514,823.72
Capital Lease Program: Appropriated		14,098.01							14,098.01
Encumbrances Payable		21,302,480.39					15,092.73	14,232,659.66	35,520,047.32
Improvement Authorizations Improvements at Various Golf Courses	07-34/08-04/09-04 10-05/11-04/12-04	13,653.02		43,680.00					57,333.02
Multi-Purpose: b. Hazardous Material and Chemical Control Program	10-02	5,000.00							5,000.00
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage b. Traffic Signal and Sign Improvements d. Highway Safety Program	10-03	147.20 60.51 5,184.87							147.20 60.51 5,184.87
Multi-Purpose: b. Hazardous Material and Chemical Control Program	11-01	122.80							122.80
Multi-Purpose: b. Traffic Signal and Sign Improvements c. Highway Rehabilitation Program d. Highway Safety Program	11-02	0.64 0.13 70,030.28							0.64 0.13 70,030.28
Improvement of the Essex County College	11-09	455,976.43			10,630.98				445,345.45
Improvement of the Essex County College	11-13	231,769.12					210,233.10		21,536.02
Multi-Purpose: a. Improvements to Various County Buildings b. Hazardous Material and Chemical Control Program	12-01	2.02							2.02
		370.97							370.97

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #2

Ordinance Number	Balance Dec. 31, 2021	Receipts		Disbursements		Transfers		Balance Dec. 31, 2022
		Serial Bonds	Other	Improvement Authorizations	Miscellaneous	From	To	
<u>Improvement Authorizations</u>								
12-02	\$	\$		\$		\$		\$
		37.37						37.37
		33.12						33.12
		0.64						0.64
		2.13						2.13
Various Capital Equipment								
12-08	38,123.43							38,123.43
12-13	194,456.44					194,456.44		
13-01	117.49							117.49
13-18	0.30							0.30
13-18	0.64							0.64
13-18	0.90							0.90
Traffic, Operational and Roadway Improvements								
14-01	6.97							6.97
Various Capital Improvements:								
a. General Improvements to Various Park Facilities								
14-03	1,956,487.71			17,500.00		1,938,987.71		
Improvements to Essex County College								
Construction of Parking Garage at South Mountain Recreation Complex								
14-07	91,478.86							91,478.86
14-11	500,000.00			184,672.33		300,000.00		15,327.67
Improvements to Essex County College								
15-02	315.71							315.71
15-02	0.76							0.76
15-02	0.45							0.45
Various Capital Improvements:								
a. General Improvements to Various Park Facilities								
b. Improvements to Bridges, Culverts and Storm Drainage								
c. Hazardous Material and Chemical Control Program								
15-08	20.15							20.15
Various Capital Improvements:								
c. Design and Engineering for Various County Buildings								

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-4
Sheet #3

ANALYSIS OF CASH AND INVESTMENTS

Ordinance Number	Balance Dec. 31, 2021	Receipts		Disbursements	Transfers		Balance Dec. 31, 2022
		Serial Bonds	Other	Improvement Authorizations	From	To	
<u>Improvement Authorizations</u>							
15-16 Acquisition of Various Capital Equipment	\$ 12,669.39	\$	\$	\$	\$	\$	\$ 12,669.39
16-02 Various Capital Improvements:							
a. Improvements to Bridges, Culverts and Storm Drainage	0.20						0.20
b. Hazardous Material and Chemical Control Program	0.55			3,850.00		3,850.00	0.55
16-12 Various Capital Improvements:							
b. Various County Building Improvements	80.66						80.66
16-13 Essex County College Improvements	1,946,912.74			207,209.97	1,400,233.76		339,469.01
16-18 Acquisition of Various Capital Equipment	4,018.89						4,018.89
16-24 Improvements to Turtle Back Zoo	56,657.53						56,657.53
17-01 Various Capital Improvements:							
b. Various County Building Improvements	0.39			420,421.30		420,421.30	0.39
17-06 Essex County College Improvements	1,014,382.58			99,908.74	783,913.14		130,560.70
17-08 Acquisition of Various Capital Equipment	9,714.08						9,714.08
18-01 Various Capital Improvements:							
a. Park Rehabilitation Program	0.35						0.35
b. Improvements to Bridges, Culverts and Storm Drainage	(0.87)						(0.87)
c. Various County Building Improvements	3.64					5.78	9.42
18-07 Essex County College Improvements:							
Facilities Master Plan	11,000.00				11,000.00		
18-08 Essex County College Improvements	3,059,123.78				3,005,624.39		53,499.39
18-09 Sport Vehicles and Vans for Essex County College	44,051.37				44,051.37		
18-13 Construction of the Hall of Records Office Complex and Parking Deck	1.13						1.13
18-16 Hall of Records Office Complex Improvements	1,420,382.56			507,105.47		28,640.29	941,917.38

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-4
Sheet #4

ANALYSIS OF CASH AND INVESTMENTS

Ordinance Number	Balance Dec. 31, 2021	Receipts		Disbursements			Balance Dec. 31, 2022
		Serial Bonds	Other	Improvement Authorizations	Miscellaneous	Transfers From To	
Improvement Authorizations							
19-01	\$ 359,843.94	\$	\$	\$ 179,289.55	\$	\$ 93,115.85	\$ 273,670.24
19-02	0.60			0.60			
Various Capital Improvements: a. Park Rehabilitation Program b. Improvements to Bridges, Culverts and Storm Drainage, Traffic Signals and Sign Improvements, Highway Rehabilitation Program and Highway Safety Program c. Various County Building Improvements	220.75			220.75			3.20
	212,407.32			655,552.39		443,148.27	
19-03	7,098,479.40			1,223,102.35			5,293,191.00
19-04	100,382.81				582,186.05	14,617.19	115,000.00
19-19	31,272.53						31,272.53
Various Capital Improvements: a. Park Rehabilitation Program b. Highway Rehabilitation Program c. Various County Building Improvements	107,356.23			107,356.23			76,708.79
	255,470.81			255,470.81			
	1,980,677.31			2,310,959.70		406,991.18	
20-02	7,974,882.21			7,257,822.52		4,034,099.26	4,751,158.95
20-03	600,000.00			50,444.12			549,555.88
20-07	130,000.00						130,000.00
20-08	9,430.00						9,430.00
20-09	338,800.00			78,373.98		78,373.98	338,800.00
20-10	3,227,563.85			317,836.73	2,905,900.64		3,826.48
20-13	759,950.25			97,811.88	623,413.40		38,724.97
20-14	32,750,000.00			31,750,000.00			1,000,000.00
20-17	731,547.98			199,520.60		199,990.36	732,017.74

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #5

Ordinance Number	Balance Dec. 31, 2021	Receipts		Disbursements		Transfers		Balance Dec. 31, 2022
		Serial Bonds	Other	Improvement Authorizations	Miscellaneous	From	To	
<u>Improvement Authorizations</u>								
21-01	\$ 1,551,483.33		\$	\$ 1,551,483.33	\$			\$
	2,825,305.84			4,807,795.72		2,390.00	4,509,162.52	2,524,282.64
21-02	5,330,000.00			507,985.34			297,756.21	5,119,770.87
21-06	5,897,140.00			541,676.02				5,355,463.98
21-11		10,000,000.00		4,676,089.06				5,323,910.94
22-01		15,470,000.00		1,222,685.66		9,189,501.08	780,000.00	5,837,813.26
22-02		2,140,000.00		274,249.22		1,873,341.76	110,000.00	102,409.02
22-03							6,000,000.00	6,000,000.00
22-05				475,495.88		4,272,076.62		(4,747,572.50)
22-06		3,536,000.00		369,319.86		9,868,937.14	515,000.00	3,536,000.00
22-10								(9,723,257.00)
22-11							6,000,000.00	6,000,000.00
	<u>\$ 113,669,152.83</u>	<u>\$ 31,146,000.00</u>	<u>\$ 3,361,019.80</u>	<u>\$ 60,820,348.57</u>	<u>\$ 3,000,000.00</u>	<u>\$ 38,626,339.33</u>	<u>\$ 38,626,339.33</u>	<u>\$ 84,355,824.06</u>
Reference	C	C-16	C-2	C-8	C-2	Contra	Contra	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

FEES RECEIVABLE

C-5

	Balance <u>Dec. 31, 2021</u>	<u>Collections</u>	Balance <u>Dec. 31, 2022</u>
Weequahic Golf Course	<u>\$43,680.00</u>	<u>\$43,680.00</u>	<u>\$ -</u>
<u>Reference</u>	<u>C</u>	<u>C-2</u>	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-6

	<u>Ref.</u>		
Balance December 31, 2021	C		\$ 685,691,034.67
Increased by:			
Serial Bonds Issued	C-7		<u>57,696,000.00</u>
			743,387,034.67
Decreased by:			
Redemptions:			
Loans Payable	C-14	\$ 1,556,611.49	
Refunding Bonds	C-15	12,370,000.00	
Serial Bonds	C-16	<u>22,965,000.00</u>	
			<u>36,891,611.49</u>
Balance December 31, 2022	C		<u><u>\$ 706,495,423.18</u></u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Bond Life (Years)</u>	<u>Balance Dec. 31, 2021</u>	<u>2022 Authorizations</u>	<u>Transferred to Deferred Taxation - Funded</u>	<u>C-7</u>	
						<u>Balance Dec. 31, 2022</u>	<u>Analysis of Balance Dec. 31, 2022 Unexpended Improvement Authorizations</u>
19-04	New Dutch Lane Bridge Replacement Project	30	\$ 385,150.99	\$	\$	\$ 385,150.99	\$ 385,150.99
20-01	Various Capital Improvements: a. Park Rehabilitation Program b. Highway Rehabilitation Program c. Various County Building Improvements	15 15 15	4,165,000.00 4,523,000.00 3,833,000.00		4,165,000.00 4,523,000.00 3,832,000.00	1,000.00	1,000.00
20-07	Dougal Place Bridge Replacement Project	30	2,565,000.00			2,565,000.00	2,565,000.00
20-12	Essex County Vocational School - Newark Tech Campus Improvements	15	15,000,000.00			15,000,000.00	15,000,000.00
21-01	Various Capital Improvements	15	14,030,000.00		14,030,000.00		
21-11	Essex County College Improvements - Construction of New Branch Campus Building	15	10,000,000.00		10,000,000.00		
22-01	Various Capital Improvements a. Various County Building Improvements b. Bridge, Culvert and Drainage Improvements c. Parks Rehabilitation Program	15 15 15		4,285,000.00 4,760,000.00 6,425,000.00	4,285,000.00 4,760,000.00 6,425,000.00		
22-02	Acquisition of County Transportation Vehicles	5		2,140,000.00	2,140,000.00		
22-05	County Infrastructure Renovations	15		5,172,537.00		5,172,537.00	5,172,537.00
22-06	Essex County College Renovations	15		3,537,000.00	3,536,000.00	1,000.00	1,000.00
22-10	Essex County Correctional Facility Roof Replacement	15		9,785,000.00		9,785,000.00	9,785,000.00
22-14	Various Capital Improvements	15		1,000,000.00		1,000,000.00	1,000,000.00
			<u>\$54,501,150.99</u>	<u>\$37,104,537.00</u>	<u>\$57,696,000.00</u>	<u>\$33,909,687.99</u>	<u>\$33,909,687.99</u>
<u>Reference</u>			<u>C</u>	<u>C-8</u>	<u>C-6</u>	<u>C</u>	<u>C-17</u>

COUNTY OF ESSEX NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-8
Sheet #1

	Ordinance Date	Amount	Balance Dec. 31, 2021		2022 Authorizations	Paid or Charged	Cancelled	Transfers	Balance Dec. 31, 2022	
			Funded	Unfunded					Funded	Unfunded
Improvements at Various Golf Courses	07-34 01-16-08	\$ 7,000,000.00	\$	\$ 57,333.02	\$	\$	\$	\$	\$ 57,333.02	\$
Multi-Purpose: b. Hazardous Material and Chemical Control Program	10-02 01-27-10	500,000.00							5,000.00	
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage	10-03 01-27-10	500,000.00							147.20	
b. Traffic Signal and Sign Improvements		300,000.00							60.51	
d. Highway Safety Program		300,000.00							5,184.87	
Multi-Purpose: a. Improvements to Various County Buildings	11-01 02-09-11	9,975,000.00								
b. Hazardous Material and Chemical Control									122.80	
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage	11-02 02-09-11	600,000.00								
b. Traffic Signal and Sign Improvements		375,000.00							0.64	
c. Highway Rehabilitation Program		600,000.00							0.13	
d. Highway Safety Program		400,000.00							70,030.28	
Improvement of the Essex County College	11-09 07-06-11	1,500,000.00				10,630.98			445,345.45	
Improvement of the Essex County College	11-13 10-26-11	2,500,000.00					(210,233.10)		21,536.02	
Multi-Purpose: a. Improvements to Various County Buildings	12-01 02-08-12	9,900,000.00							2.02	
b. Hazardous Material and Chemical Control Program		500,000.00							370.97	
Multi-Purpose: a. Improvements to Bridges, Culverts and Storm Drainage	12-02 02-08-12	950,000.00							37.37	
b. Traffic Signal and Sign Improvements		800,000.00							33.12	
c. Highway Rehabilitation Program		1,800,000.00							0.64	
d. Highway Safety Program		450,000.00							2.13	
Various Capital Equipment	12-08 05-17-12	6,000,000.00							38,123.43	
Improvement of the Essex County College	12-13 12-12-12	1,425,000.00					(194,456.44)			
Various Park Improvements: a. General Improvements to Various Park Facilities	13-01 02-19-13	5,600,000.00							117.49	
b. Improvements to Bridges, Culverts and Storm Drainage		5,750,000.00							0.30	
c. Hazardous Material and Chemical Control Program		6,900,000.00							0.64	
Traffic, Operational and Roadway Improvements	13-18 12-27-13	33,898,952.00							0.90	
Various Capital Improvements: a. General Improvements to Various Park Facilities	14-01 02-19-14	4,879,095.00							6.97	
Improvements to Essex County College	14-03 04-09-14	2,500,000.00				17,500.00	(1,938,987.71)			
Construction of Parking Garage at South Mountain Recreation Complex	14-07 05-28-14	11,000,000.00							91,478.86	
Improvements to Essex County College	14-11 08-20-14	2,500,000.00				184,672.33	(300,000.00)		15,327.87	
Various Capital Improvements: a. General Improvements to Various Park Facilities	15-02 02-11-15	1,650,000.00							315.71	
b. Improvements to Bridges, Culverts and Storm Drainage		4,350,000.00							0.76	
c. Hazardous Material and Chemical Control Program		5,750,000.00							0.45	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

C-8
Sheet #2

IMPROVEMENT AUTHORIZATIONS

Improvement Description	Number	Ordinance Date	Amount	Balance Dec. 31, 2021		2022 Authorizations	Paid or Charged	Cancelled	Transfers	Balance Dec. 31, 2022	
				Funded	Unfunded					Funded	Unfunded
Various Capital Improvements: c. Design and Engineering for Various County Buildings	15-08	06-29-15	\$ 1,050,000.00	\$ 20.15	\$	\$	\$	\$	\$	20.15	\$
Acquisition of Various Capital Equipment	15-16	12-09-15	1,310,000.00	12,669.39						12,689.39	
Various Capital Improvements: a. Improvements to Bridges, Culverts and Storm Drainage b. Hazardous Material and Chemical Control Program	16-02	01-27-16	4,000,000.00 3,250,000.00	0.20 0.55						0.20 0.55	
Various Capital Improvements: b. Various County Building Improvements	16-12	04-13-16		80.66						80.66	
Essex County College Improvements	16-13	04-27-16		1,946,912.74			207,209.97		(1,400,233.76)	339,469.01	
Acquisition of Various Capital Equipment	16-18	08-10-16	1,090,000.00	4,018.89						4,018.89	
Improvements to Turtle Back Zoo	16-24	09-07-16	5,445,000.00	56,657.53						56,657.53	
Various Capital Improvements: b. Various County Building Improvements	17-01	01-18-17	6,700,000.00	0.39						0.39	
Essex County College Improvements	17-06	07-19-17	2,500,000.00	1,014,382.58			99,908.74		(783,913.14)	130,560.70	
Acquisition of Various Capital Equipment	17-08	10-18-17	2,500,000.00	9,714.08						9,714.08	
Various Capital Improvements: a. Park Rehabilitation Program b. Improvements to Bridges, Culverts and Storm Drainage c. Various County Building Improvements	18-01	01-17-18	10,400,000.00 4,750,000.00 3,000,000.00	0.35 (0.87) 3.64				5.78		0.35 (0.87) 9.42	
Redevelopment of Essex County College Facilities Master Plan	18-07	04-28-18	75,000.00	11,000.00					(11,000.00)		
Essex County College Improvements	18-08	06-21-18	3,700,000.00	3,059,123.78					(3,005,624.39)	53,499.39	
Sport Utility Vehicles and Vans for Essex County College	18-09	06-21-18	300,000.00	44,051.37					(44,051.37)		
Construction of the Hall of Records Office Complex and Parking Deck	18-13	06-21-18	4,000,000.00	1.13						1.13	
Hall of Records Office Complex Improvements	18-16	10-17-18	115,000,000.00	1,420,382.56			478,485.18			941,917.38	
Acquisition of Various Capital Equipment	19-01	02-08-19	2,100,000.00	359,843.94			86,173.70			273,670.24	
Multi-Purpose: a. Park Rehabilitation Program b. Improvements to Bridges, Culverts and Storm Drainage, Traffic Signal and Sign Improvements, Highway Rehabilitation Program and Highway Safety Program c. Various County Building Improvements	19-02	02-06-19	4,300,000.00	0.60			0.60				
			7,600,000.00 3,000,000.00	220.75 212,407.32			220.75 212,404.12			3.20	
Essex County College Improvements	19-03	03-07-19	7,200,000.00	7,098,479.40			1,223,102.35		(582,186.05)	5,299,191.00	
New Dutch Lane Bridge Replacement Project	19-04	02-07-19	2,365,000.00	222,114.11	263,419.69			12,227.19	2,390.00	115,000.00	385,150.99
Construction of the Riverbank Park Building	19-19	12-11-19	1,100,000.00	31,272.53						31,272.53	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-8
Sheet #3

Improvement Description	Ordinance Number Date	Amount	Balance Dec. 31, 2021		2022 Authorizations	Paid or Charged	Cancelled	Transfers	Balance Dec. 31, 2022	
			Funded	Unfunded					Funded	Unfunded
Various Capital Improvements: a. Park Rehabilitation Program b. Highway Rehabilitation Program c. Various County Building Improvements	20-01	\$ 4,375,000.00 4,750,000.00 4,025,000.00	\$ 107,356.23 255,470.81 1,980,677.31	\$ 1,000.00	\$ 107,356.23 255,470.81 1,903,968.52	\$ 107,356.23 255,470.81 1,903,968.52	\$ -	\$ -	\$ 76,708.79	\$ 1,000.00
Hall of Records Complex Improvements	20-02	65,000,000.00	7,974,882.21		3,223,723.26	3,223,723.26			4,751,158.95	
Capital Equipment and Capital Improvements	20-03	8,400,000.00	600,000.00		50,444.12	50,444.12			549,555.88	
Douglas Place Bridge Replacement Project	20-07	2,685,000.00	130,000.00	2,555,000.00					130,000.00	2,565,000.00
Acquisition of Buses for Senior Services Transportation	20-08	750,000.00	9,430.00						9,430.00	
Various Capital Equipment	20-09	1,660,000.00	338,800.00						338,800.00	
Various Capital Improvements - Essex	20-10	3,600,000.00	3,227,583.85		317,836.73	317,836.73	(2,905,900.64)		3,826.48	
Essex County College Improvements	20-13	1,000,000.00	759,950.25		97,811.88	97,811.88	(623,413.40)		38,724.97	
Essex County Vocational School - Newark Tech Campus Improvements	20-14	80,000,000.00	32,750,000.00	15,000,000.00		31,750,000.00			1,000,000.00	15,000,000.00
Capital Improvements	20-17	6,000,000.00	731,547.98				469.76		732,017.74	
Various Capital Improvements: a. Park Rehabilitation Program b. Highway Rehabilitation Program c. Various County Building Improvements	21-01	1,950,000.00 4,150,000.00 8,650,000.00		1,551,483.33 2,825,305.84	1,551,483.33 301,023.20	1,551,483.33 301,023.20	2,390.00	(2,390.00)	2,623,282.64	1,000.00
Essex County College Improvements	21-02	5,330,000.00	5,330,000.00		210,228.13	210,228.13			5,119,770.87	
Various Improvements to County Facilities	21-08	7,800,000.00	5,897,140.00		541,676.02	541,676.02			5,355,463.98	
Essex County College, West Caldwell (New Branch)	21-11	10,000,000.00		10,000,000.00	4,676,089.06	4,676,089.06			5,323,910.94	
Various Capital Improvements: a. Various County Building Improvements b. Bridge, Culvert and Drainage Improvements c. Park Rehabilitation Program	22-01	4,500,000.00 5,000,000.00 6,750,000.00			4,500,000.00 5,000,000.00 912,186.74	4,500,000.00 5,000,000.00 912,186.74				
Acquisition of Buses/Vehicles	22-02	2,250,000.00			2,250,000.00	2,147,590.98			102,409.02	
Construction of New Academic Building (West Essex)	22-03	6,000,000.00						6,000,000.00	6,000,000.00	
Renovations to Three County Bridges	22-05	5,172,537.00			5,172,537.00	4,747,572.50				424,964.50
Essex County College Improvements	22-06	3,537,000.00			3,537,000.00				3,536,000.00	1,000.00
Essex County Correctional Facility	22-10	10,300,000.00			10,300,000.00	10,238,257.00				61,743.00
New Parking Structure at West Essex Campus	22-11	6,000,000.00						6,000,000.00	6,000,000.00	
Various Capital Equipment & Improvements	22-14	1,000,000.00			1,000,000.00					1,000,000.00
			\$79,145,904.30	\$32,263,541.88	\$38,509,537.00	\$75,053,008.23	\$15,092.73	\$ -	\$55,441,209.19	\$19,439,858.49
		Reference	C	C	Below	Below	C-8		C	C
		Ref.								
Cash Disbursed						\$60,820,348.57				
Deferred Charges to Future Taxation -										
Unfunded						37,104,537.00				
Transfer to Encumbrances Payable						14,232,659.66				
Capital Improvement Fund						1,405,000.00				
				Above		\$38,509,537.00			\$75,053,008.23	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ENCUMBRANCES PAYABLE

C-9

Ref.

Balance December 31, 2021	<u>C</u>	\$21,302,480.39
Increased by:		
Transfer from Improvement Authorizations	C-8	14,232,659.66
		<u>35,535,140.05</u>
Decreased by:		
Cancellation	C-8	15,092.73
		<u>15,092.73</u>
Balance December 31, 2022	C,Below	<u>\$35,520,047.32</u>

Analysis of Balance

Improvement Authorizations:

Acquisition of Various Capital Equipment	15-16	\$ 8,726.24
Hazardous Material and Chemical Control Program	16-02	61,452.00
Park Rehabilitation Program	17-01	73,045.45
Improvements to Bridges, Culverts and Storm Drainage	18-01	3,606.72
Various County Building Improvements	18-01	199,688.73
Hall of Records Office Complex Improvements	18-16	1,025,986.76
Park Rehabilitation Program	19-02	24,174.00
Various Capital Improvements	19-02	216,988.68
Various Capital Improvements	20-01	2,297,177.12
Various Capital Improvements	20-02	2,017,450.79
Information and Technology Equipment	20-09	1,242,826.02
Various Capital Improvements	21-01	1,439,090.30
Various Capital Improvements	21-01	1,217,659.48
Various Improvements to County Facilities	21-06	488,318.43
Various Capital Improvements	22-01	9,189,501.08
Various Capital Improvements	22-02	1,873,341.76
Renovations to County Bridges	22-05	4,272,076.62
Correctional Facilities Improvements	22-10	9,868,937.14

Above \$35,520,047.32

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-10

	<u>Ref.</u>	
Balance December 31, 2021	C	\$ 2,319,039.08
Increased by:		
Budget Appropriation:		
Current Fund	C-2	<u>1,000,000.00</u>
		3,319,039.08
Decreased by:		
Appropriated to Finance Improvement		
Authorizations:		
Ordinance #22-01		\$ 780,000.00
Ordinance #22-02		110,000.00
Ordinance #22-10		<u>515,000.00</u>
	C-8	<u>1,405,000.00</u>
Balance December 31, 2022	C	<u>\$ 1,914,039.08</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR IMPROVEMENTS

C-11

	<u>Ref.</u>	
Balance December 31, 2021	C	\$348,993.72
Increased by:		
Collections	C-2	<u>165,830.00</u>
Balance December 31, 2022	C	<u><u>\$514,823.72</u></u>
 <u>Analysis of Balance</u>		
West Essex Park		\$ 15,100.00
Future Parkland Acquisition		75,000.00
Wetlands Mitigation		25,000.00
Federal Emergency Management Agency		83,504.91
Golf Improvements		<u>316,218.81</u>
		<u><u>\$514,823.72</u></u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASING PROGRAM

C-12

	<u>Number</u>	<u>Resolution/Ordinance</u>		<u>Amount</u>	<u>Balance</u>	
		<u>Date</u>			<u>Dec. 31, 2021</u>	<u>Dec. 31, 2022</u>
					<u>Unencumbered</u>	<u>Unencumbered</u>
<u>Essex County Improvement Authority</u>						
Capital Equipment Program	96-21	10-09-96		\$ 5,000,000.00	\$ 0.95	\$ 0.95
Capital Equipment Program	98-15	07-09-98		10,800,000.00	1,550.31	1,550.31
Capital Equipment Program	00-14	12-13-00		10,500,000.00	8.40	8.40
Capital Equipment Program	02-15	11-26-02		250,000.00	0.08	0.08
<u>Commerce Bank</u>						
Capital Equipment Program	04-262	03-10-04		4,700,000.00	8.99	8.99
Capital Equipment Program	07-785	11-08-07		8,000,000.00	12,529.28	12,529.28
					<u>\$14,098.01</u>	<u>\$14,098.01</u>

Reference

C

C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-13

<u>Ordinance Number</u>	<u>Date of Original Issue</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 2021</u>	<u>Redeemed</u>	<u>Balance Dec. 31, 2022</u>
Various Capital Improvements	20-1	09-04-20	08-31-21	1.00%	\$12,520,000.00	\$12,520,000.00	\$
Various Capital Improvements	21-1	08-31-21	08-31-21	1.00%	14,030,000.00	14,030,000.00	
					<u>\$26,550,000.00</u>	<u>\$26,550,000.00</u>	<u>\$ -</u>
				<u>Reference</u>	<u>C</u>	<u>C-2</u>	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-14
Sheet #1

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Loans Payable</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2021</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2022</u>
			<u>Date</u>	<u>Amount</u>				
Department of Environmental Protection - Verona Lake Dam Restoration	7-24-09	\$ 512,650.60	4-23-23	\$ 14,919.10				
			10-23-23	15,068.29				
			4-23-24	15,218.97				
			10-23-24	15,371.16				
			4-23-25	15,524.87				
			10-23-25	15,680.12				
			4-23-26	15,836.92				
			10-23-26	15,995.29				
			4-23-27	16,155.24				
			10-23-27	16,316.80				
			4-23-28	16,480.00	2.00%	\$ 201,963.27	\$ 29,396.51	\$ 172,566.76
Essex County Improvement Authority	6-03-10	4,275,000.00	7-01-23	285,000.00	*			
			7-01-24	285,000.00	*			
			7-01-25	285,000.00	*	1,140,000.00	285,000.00	855,000.00
Department of Environmental Protection - Diamond Mill Pond	7-30-13	446,887.66	4-29-23	11,274.38				
			10-29-23	11,387.12				
			4-29-24	11,500.99				
			10-29-24	11,616.00				
			4-29-25	11,732.16				
			10-29-25	11,849.48				
			4-29-26	11,967.98				
			10-29-26	12,087.66				
			4-29-27	12,208.53				
			10-29-27	12,330.62				
			4-29-28	12,453.93				
			10-29-28	12,578.46				
			4-29-29	12,704.25				
			10-29-29	12,831.29				
			4-29-30	12,959.60				
			10-29-30	13,089.20				
			4-29-31	13,220.09				
			10-29-31	13,352.29				
			4-29-32	13,485.82				
			10-29-32	13,620.67				
			4-29-33	13,756.89	2.00%	284,222.39	22,214.98	262,007.41
Essex County Improvement Authority	6-24-15	3,500,000.00	6-01-23	350,000.00	10.00% - (1)			
			6-01-24	350,000.00	10.00% - (1)			
			6-01-25	350,000.00	10.00% - (1)	1,400,000.00	350,000.00	1,050,000.00
Essex County Improvement Authority	12-15-16	5,185,000.00	6-01-23	870,000.00	10.00% - (1)	1,740,000.00	870,000.00	870,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-14
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Loans Payable		Interest Rate	Balance Dec. 31, 2021	Decrease	Balance Dec. 31, 2022
			Date	Amount				
New Jersey Environmental Infrastructure Trust	6-02-22	\$1,642,743.90	5-01-23	\$ 10,374.76	*			
			11-01-23	67,306.78	*			
			5-01-24	11,722.07	*			
			11-01-24	76,517.25	*			
			5-01-25	11,428.34	*			
			11-01-25	77,594.27	*			
			5-01-26	10,584.42	*			
			11-01-26	79,281.08	*			
			5-01-27	9,780.51	*			
			11-01-27	80,970.14	*			
			5-01-28	9,012.07	*			
			11-01-28	82,676.29	*			
			5-01-29	8,243.32	*			
			11-01-29	84,548.73	*			
			5-01-30	7,500.87	*			
			11-01-30	86,484.65	*			
			5-01-31	6,793.69	*			
			11-01-31	88,444.84	*			
			5-01-32	6,120.05	*			
			11-01-32	90,434.14	*			
			5-01-33	5,454.81	*			
			11-01-33	92,573.56	*			
			5-01-34	4,777.17	*			
			11-01-34	94,980.69	*			
			5-01-35	4,089.94	*			
			11-01-35	97,664.86	*			
			5-01-36	3,434.18	*			
			11-01-36	100,422.56	*			
			5-01-37	2,808.21	*			
			11-01-37	103,261.74	*			
			5-01-38	2,320.71	*			
			11-01-38	106,080.37	*			
			5-01-39	1,698.77	*			
			11-01-39	109,271.17	*			
			5-01-40	1,104.88	*			
			11-01-40	112,569.91	*			
			5-01-41	538.72	*			
			11-01-41	115,978.49	*			
						\$ 1,864,849.01		\$ 1,864,849.01
						<u>\$ 6,631,034.67</u>	<u>\$ 1,556,611.49</u>	<u>\$ 5,074,423.18</u>
					Reference	C	C-6	C

(1) Estimated Interest Rate

*Variable Interest Rate

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-15

Description	Original Issue		Maturities of Bonds Outstanding		Interest Rate	Balance Dec. 31, 2021	Decrease	Balance Dec. 31, 2022	County Appropriation	State of New Jersey (P.L. 1971, C. 12)		
	Date	Amount	Date	Amount								
General Obligation Pension Refunding	4-01-03	\$54,665,000.00	04-01-2023	\$ 1,740,000.00	4.75 (1)							
			04-01-2024	2,060,000.00	4.95 (2)							
			04-01-2025	2,410,000.00	4.95 (2)							
			04-01-2026	2,795,000.00	4.95 (2)							
			04-01-2027	3,215,000.00	4.95 (2)							
			04-01-2028	3,670,000.00	4.95 (2)							
			04-01-2029	4,165,000.00	4.95 (2)							
			04-01-2030	4,710,000.00	4.95 (2)							
General Improvement Refunding, Series 2014	5-06-14	16,200,000.00	04-01-2031	5,295,000.00	4.95 (2)							
			04-01-2032	5,935,000.00	4.95 (2)							
			04-01-2033	6,625,000.00	4.95 (2)	\$ 44,070,000.00	\$ 1,450,000.00	\$ 42,620,000.00	\$			
						2,625,000.00	2,625,000.00					
General Obligation Refunding, Series 2016A	5-12-16	23,920,000.00	03-01-2023	15,355,000.00	5.00							
			03-01-2024	45,000.00	5.00							
			03-01-2025	45,000.00	4.00	20,065,000.00	4,620,000.00	15,445,000.00				
General Obligation Refunding, Series 2016C (County College Bonds)	5-12-16	6,900,000.00	03-01-2023	240,000.00	5.00							
			03-01-2024	250,000.00	4.00							
			03-01-2025	260,000.00	5.00	2,120,000.00	1,370,000.00	750,000.00				
General Obligation Refunding, Series 2016D (County College Bonds)	5-12-16	8,140,000.00	03-01-2023	3,310,000.00	5.00							
			03-01-2024	55,000.00	5.00							
			03-01-2025	60,000.00	4.00	4,905,000.00	1,480,000.00	3,425,000.00				
General Improvement Refunding, Series 2017	12-02-17	34,680,000.00	03-01-2023	840,000.00	4.00							
			03-01-2024	95,000.00	4.00							
			03-01-2025	100,000.00	3.00	1,860,000.00	825,000.00	1,035,000.00				
General Obligation Refunding, Series 2017 (County College Bonds)	12-02-17	8,010,000.00	08-01-2023	2,485,000.00	3.00							
			08-01-2024	3,765,000.00	3.50							
			08-01-2025	11,350,000.00	4.00							
				17,080,000.00	5.00	34,680,000.00		34,680,000.00				
					Reference	C	C-6	C				
						<u>\$118,335,000.00</u>	<u>\$12,370,000.00</u>	<u>\$105,965,000.00</u>	<u>\$104,930,000.00</u>	<u>\$1,035,000.00</u>		

(1) Mandatory Sinking Fund Requirements on Term Bonds Due April 1, 2023.

(2) Mandatory Sinking Fund Requirements on Term Bonds Due April 1, 2033.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-16
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022	Funded by	
			Date	Outstanding Dec. 31, 2022						County Appropriation	State of New Jersey (P.L. 1971, C.12)
		\$		\$		\$	\$	\$	\$	\$	\$
County College Bonds, Series 2012A	9-19-12	1,250,000.00			2.125%	125,000.00		125,000.00			
County College Bonds, Series 2012B, County College Bond Act (P.L. 1971, C.12)	9-19-12	1,250,000.00			2.125	125,000.00		125,000.00			
County Vocational School Bonds, Series 2013A	9-10-13	4,000,000.00	9-01-2023	280,000.00	3.250						
			9-01-2024	290,000.00	3.500						
			9-01-2025	300,000.00	3.500						
			9-01-2026	315,000.00	4.000						
			9-01-2027	330,000.00	4.000						
			9-01-2028	345,000.00	4.000	2,130,000.00		270,000.00	1,860,000.00	1,860,000.00	
County College Bonds, 2013 Series B	9-10-13	750,000.00	9-01-2023	75,000.00	3.250	150,000.00		75,000.00	75,000.00	75,000.00	
County College Bonds, 2013 Series C (County)	9-10-13	750,000.00	9-01-2023	75,000.00	3.250	150,000.00		75,000.00	75,000.00		75,000.00
General Improvement Bonds, Series 2014A	9-23-14	20,400,000.00	9-01-2023	1,315,000.00	3.000						
			9-01-2024	1,385,000.00	2.250						
			9-01-2025	1,395,000.00	3.000						
			9-01-2026	1,435,000.00	2.500						
			9-01-2027	1,480,000.00	3.000						
			9-01-2028	1,535,000.00	3.000	11,375,000.00		1,275,000.00	10,100,000.00	10,100,000.00	
			9-01-2029	1,585,000.00	3.000						
County Vocational School Bonds, Series 2014B	9-23-14	2,100,000.00	9-01-2023	135,000.00	3.000						
			9-01-2024	140,000.00	2.250						
			9-01-2025	145,000.00	3.000						
			9-01-2026	150,000.00	2.500						
			9-01-2027	155,000.00	3.000						
			9-01-2028	160,000.00	3.000	1,175,000.00		130,000.00	1,045,000.00	1,045,000.00	
			9-01-2029	160,000.00	3.000						

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-16
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2022		Interest Rate	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022	Funded by	
			Date	Amount						County Appropriation	State New Jersey (P.L. 1971, C.12)
County College Bonds, Series 2014C	9-23-14	\$ 2,500,000.00	9-01-2023	\$ 250,000.00	3.000%	\$ 750,000.00	\$	\$ 250,000.00	\$ 500,000.00	\$	
			9-01-2024	250,000.00	2.250						
County College Bonds, Series 2014D	9-23-14	2,500,000.00	9-01-2023	250,000.00	3.000	750,000.00		250,000.00	500,000.00		500,000.00
			9-01-2024	250,000.00	2.250						
General Improvement Bonds, Series 2015A	9-17-15	23,580,000.00	9-01-2023	1,945,000.00	4.000	12,150,000.00					
			9-01-2024	1,995,000.00	5.000						
			9-01-2025	2,045,000.00	5.000						
			9-01-2026	2,100,000.00	5.000						
			9-01-2027	2,160,000.00	3.000						
County Vocational School Bonds, Series 2015B	9-17-15	55,000,000.00	9-01-2023	1,390,000.00	4.000						
			9-01-2024	1,425,000.00	5.000						
			9-01-2025	1,460,000.00	5.000						
			9-01-2026	1,500,000.00	5.000						
			9-01-2027	1,540,000.00	3.000						
			9-01-2028	1,585,000.00	3.000						
			9-01-2029	1,635,000.00	3.000						
			9-01-2030	1,690,000.00	3.000						
			9-01-2031	1,745,000.00	3.250						
			9-01-2032	1,800,000.00	3.250						
			9-01-2033	1,860,000.00	3.375						
			9-01-2034	1,920,000.00	3.375						
			9-01-2035	1,995,000.00	3.500						
			9-01-2036	2,065,000.00	3.500						
			9-01-2037	2,145,000.00	3.700						
			9-01-2038	2,230,000.00	3.790						
			9-01-2039	2,340,000.00	3.780						
9-01-2040	2,340,000.00	3.810									
9-01-2041	2,340,000.00	4.000									
9-01-2042	2,340,000.00	4.000									
9-01-2043	2,340,000.00	4.000									
9-01-2044	2,340,000.00	4.000									
9-01-2045	2,340,000.00	4.000									
General Improvement Bonds, Series 2016A	9-15-16	24,520,000.00	9-01-2023	1,140,000.00	5.000	45,735,000.00		1,360,000.00	44,375,000.00		
			9-01-2024	1,175,000.00	5.000						
			9-01-2025	1,210,000.00	5.000						
			9-01-2026	1,245,000.00	5.000						
			9-01-2027	1,285,000.00	4.000						
			9-01-2028	1,325,000.00	3.000						
			9-01-2029	1,375,000.00	2.125						
			9-01-2030	1,430,000.00	2.250						
			9-01-2031	1,490,000.00	2.560						
			9-01-2032	1,545,000.00	2.610						
			9-01-2033	1,610,000.00	2.660						
			9-01-2034	1,675,000.00	2.710						
9-01-2035	1,740,000.00	2.750									

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-16
Sheet #3

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022	Funded by	
			Date	Outstanding Dec. 31, 2022						County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2016B	9-15-16	\$ 80,000,000.00	9-01-2023	\$ 1,990,000.00	5.000%						
			9-01-2024	2,045,000.00	5.000						
			9-01-2025	2,110,000.00	5.000						
			9-01-2026	2,170,000.00	5.000						
			9-01-2027	2,235,000.00	4.000						
			9-01-2028	2,305,000.00	3.000						
			9-01-2029	2,385,000.00	2.125						
			9-01-2030	2,460,000.00	2.250						
			9-01-2031	2,590,000.00	2.560						
			9-01-2032	2,695,000.00	2.610						
			9-01-2033	2,805,000.00	2.660						
			9-01-2034	2,915,000.00	2.710						
			9-01-2035	3,030,000.00	2.750						
			9-01-2036	3,155,000.00	3.000						
			9-01-2037	3,280,000.00	3.000						
			9-01-2038	3,400,000.00	3.000						
			9-01-2039	3,400,000.00	3.000						
			9-01-2040	3,400,000.00	3.000						
			9-01-2041	3,400,000.00	3.000						
			9-01-2042	3,400,000.00	3.000						
			9-01-2043	3,450,000.00	3.000						
			9-01-2044	3,450,000.00	3.000						
			9-01-2045	3,450,000.00	3.000						
			9-01-2046	3,450,000.00	3.000	\$ 70,940,000.00	\$	\$ 1,930,000.00	\$ 69,010,000.00	\$	\$
County College Bonds, Series 2016C	9-15-16	1,250,000.00	9-01-2023	125,000.00	5.000						
			9-01-2024	125,000.00	5.000						
			9-01-2025	125,000.00	5.000	625,000.00		125,000.00	500,000.00	500,000.00	
			9-01-2026	125,000.00	5.000						
County College Bonds, Series 2016D	9-15-16	1,250,000.00	9-01-2023	125,000.00	5.000						
			9-01-2024	125,000.00	5.000						
			9-01-2025	125,000.00	5.000						
			9-01-2026	125,000.00	5.000	625,000.00		125,000.00	500,000.00	500,000.00	
General Improvement Bonds, Series 2017A	9-13-17	18,665,000.00	9-01-2023	1,145,000.00	5.000						
			9-01-2024	1,180,000.00	5.000						
			9-01-2025	1,215,000.00	5.000						
			9-01-2026	1,255,000.00	5.000						
			9-01-2027	1,290,000.00	5.000						
			9-01-2028	1,330,000.00	4.000						
			9-01-2029	1,385,000.00	4.000						
			9-01-2030	1,440,000.00	4.000						
			9-01-2031	1,495,000.00	4.000						
			9-01-2032	1,555,000.00	3.000	14,405,000.00		1,115,000.00	13,290,000.00	13,290,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-16
Sheet #4

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec 31, 2022		Interest Rate	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022	Funded by	
			Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2017B	9-13-17	\$ 28,000,000.00		\$							
			9-01-2023	670,000.00	5.000%						
			9-01-2024	690,000.00	5.000						
			9-01-2025	710,000.00	5.000						
			9-01-2026	730,000.00	5.000						
			9-01-2027	755,000.00	5.000						
			9-01-2028	775,000.00	4.000						
			9-01-2029	805,000.00	4.000						
			9-01-2030	840,000.00	4.000						
			9-01-2031	875,000.00	4.000						
			9-01-2032	910,000.00	3.000						
			9-01-2033	945,000.00	3.000						
			9-01-2034	980,000.00	3.000						
			9-01-2035	1,020,000.00	3.060						
			9-01-2036	1,060,000.00	3.100						
			9-01-2037	1,105,000.00	3.125						
			9-01-2038	1,150,000.00	3.150						
County College Bonds, Series 2017C	9-13-17	1,250,000.00	9-01-2023	125,000.00	5.000						
			9-01-2024	125,000.00	5.000						
			9-01-2025	125,000.00	5.000						
			9-01-2026	125,000.00	5.000						
			9-01-2027	125,000.00	5.000	750,000.00		125,000.00	625,000.00	625,000.00	
			9-01-2023	125,000.00	5.000						
			9-01-2024	125,000.00	5.000						
			9-01-2025	125,000.00	5.000						
			9-01-2026	125,000.00	5.000						
			9-01-2027	125,000.00	5.000	750,000.00		125,000.00	625,000.00	625,000.00	
County College Bonds, Series 2017D	9-13-17	1,250,000.00	9-01-2023	125,000.00	5.000						
			9-01-2024	125,000.00	5.000						
			9-01-2025	125,000.00	5.000						
			9-01-2026	125,000.00	5.000						
			9-01-2027	125,000.00	5.000						
			9-01-2023	1,320,000.00	5.000						
			9-01-2024	1,370,000.00	5.000						
			9-01-2025	1,425,000.00	5.000						
			9-01-2026	1,485,000.00	5.000						
			9-01-2027	1,545,000.00	5.000						
General Improvement Bonds, Series 2018A	9-11-18	22,605,000.00	9-01-2028	1,605,000.00	4.000						
			9-01-2029	1,670,000.00	4.000						
			9-01-2030	1,735,000.00	3.000						
			9-01-2031	1,805,000.00	3.000						
			9-01-2032	1,875,000.00	3.000						
			9-01-2033	1,955,000.00	3.000	19,060,000.00		1,270,000.00	17,790,000.00	17,790,000.00	

C-16
Sheet #5

Funded by	County	State of New Jersey (P.L. 1971, C.12)
	Appropriation	

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COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-16
Sheet #6

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022	Funded by	
			Date	Outstanding Dec. 31, 2022						County Appropriation	State of New Jersey (P.L. 1971, C.12)
General Improvement Bonds, Series 2019A	8-27-19	\$ 117,280,000.00	9-01-2023	\$ 2,660,000.00	4.000%						
			9-01-2024	2,790,000.00							
			9-01-2025	2,930,000.00	5.000						
			9-01-2026	3,045,000.00	5.000						
			9-01-2027	3,170,000.00	5.000						
			9-01-2028	3,295,000.00	4.000						
			9-01-2029	3,430,000.00	4.000						
			9-01-2030	3,565,000.00	3.000						
			9-01-2031	3,670,000.00	3.000						
			9-01-2032	3,780,000.00	2.000						
			9-01-2033	3,895,000.00	2.125						
			9-01-2034	4,010,000.00	2.250						
			9-01-2035	4,135,000.00	3.000						
			9-01-2036	4,255,000.00	3.000						
			9-01-2037	4,385,000.00	3.000						
			9-01-2038	4,515,000.00	3.000						
			9-01-2039	4,650,000.00	3.000						
			9-01-2040	4,775,000.00	3.000						
			9-01-2041	4,775,000.00	3.000						
			9-01-2042	4,775,000.00	3.000						
			9-01-2043	4,775,000.00	3.000						
County College Bonds, Series 2019B	8-27-19	3,600,000.00	9-01-2044	4,775,000.00	3.000						
			9-01-2045	4,775,000.00	3.000						
			9-01-2046	4,775,000.00	3.000						
			9-01-2047	4,775,000.00	3.000						
			9-01-2048	4,775,000.00	3.000						
			9-01-2049	4,790,000.00	3.000	\$ 112,475,000.00	\$	\$ 2,530,000.00	\$ 109,945,000.00	\$	
			9-01-2023	360,000.00	4.000						
			9-01-2024	360,000.00	5.000						
			9-01-2025	360,000.00	5.000						
			9-01-2026	360,000.00	5.000						
County College Bond Act (P.L. 1971, C.12)	8-27-19	3,600,000.00	9-01-2027	360,000.00	5.000						
			9-01-2028	360,000.00	4.000	2,880,000.00		360,000.00	2,520,000.00	2,520,000.00	
			9-01-2029	360,000.00	4.000						
			9-01-2023	360,000.00	4.000						
			9-01-2024	360,000.00	5.000						
			9-01-2025	360,000.00	5.000						
			9-01-2026	360,000.00	5.000						
			9-01-2027	360,000.00	5.000						
			9-01-2028	360,000.00	4.000	2,880,000.00		360,000.00	2,520,000.00	2,520,000.00	
			9-01-2029	360,000.00	4.000						

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-16
Sheet #7

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022	Funded by	
			Date	Outstanding Dec. 31, 2022						County Appropriation	State of New Jersey (P.L. 1971, C.12)
General Improvement Bonds, Series 2020	8-25-20	\$ 96,220,000.00	9-01-2023	\$ 2,225,000.00	5.000%						
			9-01-2024	2,295,000.00	5.000						
			9-01-2025	2,365,000.00	5.000						
			9-01-2026	2,435,000.00	5.000						
			9-01-2027	2,505,000.00	5.000						
			9-01-2028	2,580,000.00	5.000						
			9-01-2029	2,660,000.00	4.000						
			9-01-2030	2,740,000.00	4.000						
			9-01-2031	2,820,000.00	2.000						
			9-01-2032	2,935,000.00	2.000						
			9-01-2033	3,050,000.00	2.000						
			9-01-2034	3,175,000.00	2.000						
			9-01-2035	3,300,000.00	2.000						
			9-01-2036	3,435,000.00	2.000						
			9-01-2037	3,535,000.00	2.000						
			9-01-2038	3,640,000.00	2.000						
			9-01-2039	3,750,000.00	2.000						
			9-01-2040	3,750,000.00	2.000						
			9-01-2041	3,750,000.00	2.000						
			9-01-2042	3,750,000.00	2.000						
			9-01-2043	3,900,000.00	2.000						
			9-01-2044	3,900,000.00	2.000						
General Improvement Bonds, Series 2021A	8/4/2021	31,460,000.00	9-01-2045	3,900,000.00	2.125						
			9-01-2046	3,900,000.00	2.000						
			9-01-2047	3,900,000.00	2.000						
			9-01-2048	3,900,000.00	2.000						
			9-01-2049	3,900,000.00	2.125						
			9-01-2050	3,940,000.00	2.125	\$ 94,095,000.00	\$	\$ 2,160,000.00	\$ 91,935,000.00	\$	\$
			8/15/2023	1,190,000.00	4.000						
			8/15/2024	1,730,000.00	2.000						
			8/15/2025	1,800,000.00	4.000						
			8/15/2026	1,870,000.00	4.000						
			8/15/2027	1,945,000.00	4.000						
			8/15/2028	1,985,000.00	4.000						
			8/15/2029	2,025,000.00	4.000						
			8/15/2030	2,065,000.00	4.000						
			8/15/2031	2,105,000.00	2.000						
			8/15/2032	2,160,000.00	1.500						
			8/15/2033	2,190,000.00	2.000						
			8/15/2034	2,235,000.00	2.000						
			8/15/2035	2,280,000.00	0.050						
			8/15/2036	2,325,000.00	0.050						
			8/15/2037	2,375,000.00	0.050	31,460,000.00		1,190,000.00	30,270,000.00	30,270,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-16
Sheet #8

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds		Interest Rate	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022	Funded by	
			Date	Outstanding Dec. 31, 2022						County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2021B	8/4/2021	\$ 45,000,000.00	8/15/2023	\$ 1,800,000.00	4.000%						
			8/15/2024	2,680,000.00	2.000						
			8/15/2025	2,790,000.00	4.000						
			8/15/2026	2,900,000.00	4.000						
			8/15/2027	3,015,000.00	4.000						
			8/15/2028	3,080,000.00	4.000						
			8/15/2029	3,140,000.00	4.000						
			8/15/2030	3,220,000.00	4.000						
			8/15/2031	3,265,000.00	2.000						
			8/15/2032	3,330,000.00	1.500						
			8/15/2033	3,400,000.00	2.000						
			8/15/2034	3,465,000.00	2.000						
			8/15/2035	3,535,000.00	0.050						
			8/15/2036	3,600,000.00	0.050	\$ 45,000,000.00	\$ 1,800,000.00	\$ 43,200,000.00	\$ 43,200,000.00	\$	
County College Bonds, Series 2021C	8/4/2021	5,465,000.00	8/15/2023	550,000.00	4.000						
			8/15/2024	550,000.00	2.000						
			8/15/2025	545,000.00	4.000						
			8/15/2026	545,000.00	4.000						
			8/15/2027	545,000.00	4.000						
			8/15/2028	545,000.00	4.000						
			8/15/2029	545,000.00	4.000						
			8/15/2030	545,000.00	4.000						
			8/15/2031	545,000.00	2.000	5,465,000.00		550,000.00	4,915,000.00	4,915,000.00	
County College Bond Act, Series 2021D (P.L. 1971, C.12)			8/15/2023	450,000.00	4.000						
			8/15/2024	450,000.00	2.000						
			8/15/2025	445,000.00	4.000						
			8/15/2026	445,000.00	4.000						
			8/15/2027	445,000.00	4.000						
			8/15/2028	445,000.00	4.000						
			8/15/2029	445,000.00	4.000						
			8/15/2030	445,000.00	4.000						
			8/15/2031	445,000.00	2.000	4,465,000.00		450,000.00	4,015,000.00	4,015,000.00	4,015,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-16
Sheet #9

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2022		Interest Rate	Balance Dec. 31, 2021	Increase	Decrease	Balance Dec. 31, 2022	Funded by	
			Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
General Improvement Bonds, Series 2022A	7-26-22	\$ 44,160,000.00	8-15-2023	\$ 2,025,000.00	4.000%						
			8-15-2024	2,600,000.00	3.000						
			8-15-2025	2,675,000.00	3.000						
			8-15-2026	2,755,000.00	3.000						
			8-15-2027	2,840,000.00	3.000						
			8-15-2028	2,955,000.00	3.000						
			8-15-2029	3,070,000.00	3.000						
			8-15-2030	3,195,000.00	4.000						
			8-15-2031	3,325,000.00	4.000						
			8-15-2032	3,455,000.00	4.000						
			8-15-2033	3,595,000.00	4.000						
			8-15-2034	3,740,000.00	3.000						
			8-15-2035	3,885,000.00	3.000						
			8-15-2036	4,045,000.00	3.000	\$	\$ 44,160,000.00	\$	\$ 44,160,000.00	\$ 44,160,000.00	\$
County College Bonds, Series 2022B	7-26-22	10,000,000.00	8-15-2023	435,000.00	4.000						
			8-15-2024	535,000.00	3.000						
			8-15-2025	555,000.00	3.000						
			8-15-2026	570,000.00	3.000						
			8-15-2027	585,000.00	3.000						
			8-15-2028	610,000.00	3.000						
			8-15-2029	635,000.00	3.000						
			8-15-2030	660,000.00	4.000						
			8-15-2031	685,000.00	4.000						
			8-15-2032	715,000.00	4.000						
			8-15-2033	740,000.00	4.000						
			8-15-2034	770,000.00	3.000						
			8-15-2035	800,000.00	3.000						
			8-15-2036	835,000.00	3.000						
			8-15-2037	870,000.00	4.000		10,000,000.00		10,000,000.00	10,000,000.00	
County College Bonds, Series 2022C	7-26-22	1,768,000.00	8-15-2023	178,000.00	4.000						
			8-15-2024	180,000.00	3.000						
			8-15-2025	180,000.00	3.000						
			8-15-2026	180,000.00	3.000						
			8-15-2027	175,000.00	3.000						
			8-15-2028	175,000.00	3.000						
			8-15-2029	175,000.00	3.000						
			8-15-2030	175,000.00	4.000						
			8-15-2031	175,000.00	4.000						
			8-15-2032	175,000.00	4.000		1,768,000.00		1,768,000.00	1,768,000.00	
							\$ 57,696,000.00	\$ 22,965,000.00	\$ 595,456,000.00	\$ 584,343,000.00	\$ 11,113,000.00
							C-2, 17	C-6	C		
							Reference				
County College Bond Act, Series 2022D (P.L. 1971, C.12)	7-26-22	1,768,000.00	8-15-2023	178,000.00	4.000						
			8-15-2024	180,000.00	3.000						
			8-15-2025	180,000.00	3.000						
			8-15-2026	180,000.00	3.000						
			8-15-2027	175,000.00	3.000						
			8-15-2028	175,000.00	3.000						
			8-15-2029	175,000.00	3.000						
			8-15-2030	175,000.00	4.000						
			8-15-2031	175,000.00	4.000						
			8-15-2032	175,000.00	4.000		1,768,000.00		1,768,000.00	1,768,000.00	
							\$ 560,725,000.00	\$ 22,965,000.00	\$ 595,456,000.00	\$ 584,343,000.00	\$ 11,113,000.00
							C	C-6	C		
							Reference				

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-17

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2021</u>	<u>2022 Authorizations</u>	<u>Notes Redeemed</u>	<u>Serial Bonds Issued</u>	<u>Balance Dec. 31, 2022</u>
19-04	Various Capital Improvements	\$ 385,150.99	\$	\$	\$	\$ 385,150.99
20-01	Various Capital Improvements	1,000.00		12,520,000.00	12,520,000.00	1,000.00
20-07	Dougal Place Bridge Replacement Project	2,565,000.00				2,565,000.00
20-12	Essex County Vocational School - Newark Tech Campus Improvements	15,000,000.00				15,000,000.00
21-01	Various Capital Improvements			14,030,000.00	14,030,000.00	
21-11	Essex County College, West Caldwell (New Branch)	10,000,000.00			10,000,000.00	
22-01	Various Capital Improvements		15,470,000.00		15,470,000.00	
22-02	Acquisition of County Transportation Vehicles		2,140,000.00		2,140,000.00	
22-05	County Infrastructure Renovations		5,172,537.00			5,172,537.00
22-06	Essex County College Improvements		3,537,000.00		3,536,000.00	1,000.00
22-10	Essex County Correctional Facility Roof Replacement		9,785,000.00			9,785,000.00
22-14	Various Capital Improvements		1,000,000.00			1,000,000.00
		<u>\$27,951,150.99</u>	<u>\$37,104,537.00</u>	<u>\$26,550,000.00</u>	<u>\$57,696,000.00</u>	<u>\$33,909,687.99</u>
	<u>Reference</u>	<u>C</u>	<u>C-8</u>	<u>C-13</u>	<u>C-16</u>	<u>C</u>

PART II

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING**

ROSTER OF OFFICIALS

GENERAL COMMENTS, FINDINGS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2022

SAMUEL KLEIN AND COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Members of the Board of County
Commissioners and the County Executive
County of Essex
Newark, New Jersey 07102

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the various funds - regulatory basis of the County of Essex, State of New Jersey as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County of Essex, State of New Jersey's basic financials statements, and have issued our report thereon dated June 15, 2023. These financial statements - regulatory basis have been prepared in conformity with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Essex, State of New Jersey's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Essex, State of New Jersey's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Essex, State of New Jersey's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Essex, State of New Jersey's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS



JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
June 15, 2023

**OFFICIALS IN OFFICE AT DECEMBER 31, 2022
AND REPORT ON SURETY BONDS**

The following officials were in office during the period under examination:

<u>Name</u>	<u>Position</u>	<u>Surety Bond</u>
Joseph N. DiVincenzo, Jr.	County Executive	\$
Board of County Commissioners:		
Wayne L. Richardson	President	
Carlos M. Pomares	Vice President	
Romaine Graham	Member	
Tyshammie L. Cooper	Member	
Rufus I. Johnson	Member	
Patricia Sebold	Member	
Robert Mercado	Member	
Leonard M. Luciano	Member	
Brendan W. Gill	Member	
Other Officials:		
Deborah Davis Ford	Clerk of the Board of County Commissioners	
Robert Jackson	County Administrator	
Hossam Mohamed	Director, Department of Administration and Finance	
Ehab Salama	Chief Financial Officer	
Christopher J. Durkin	County Clerk	50,000.00
Courtney M. Gaccione, Esq.	County Counsel to March 15, 2022	
Jerome St. John	County Counsel from April 1, 2022	
Theodore N. Stephens, II	Acting Prosecutor	
Armando B. Fontoura	County Sheriff	
Juan M. Rivera, Jr.	County Register of Deeds and Mortgages	
Sanjee Varghese	County Engineer	

The surety coverage indicated above was provided by the Western Surety Company. Other officials and employees of the County of Essex were covered by Blanket Bond Coverage in the amount of \$1,000,000.00 provided by American International Group, Inc.

GENERAL COMMENTS AND FINDINGS

Contracts and Agreements Required to be Advertised per (N.J.S.A. 40:11-4)

N.J.S.A. 40A:11-4a states "Every contract awarded by the contracting agent for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the governing body of the contracting unit to the lowest responsible bidder after public advertising for bids and bidding therefor, except as is provided otherwise in this act or specifically by any other law. The governing body of a contracting unit may, by resolution approved by a majority of the governing body, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the governing body finds that it has had prior negative experience with the bidder."

It is pointed out that the County Administration has the responsibility of determining whether the expenditures in any category will exceed the threshold set for the fiscal year and, where question arises as to whether any contract or agreement might result in violation of the statute, the opinion of the County Counsel should be sought before a commitment is made.

The statutory bidding threshold effective July 1, 2020 increased from \$40,000.00 to \$44,000.00 in accordance with the provisions of N.J.S.A. 40A:11-3a, based on the appointment of a Qualified Purchasing Agent.

P.L. 2005, Chapter 51 and N.J.S.A. 19:44A-20.5, known as the "Pay to Play Law", however provides that a municipality or county is prohibited from executing any contract in excess of \$17,500.00, on or after January 1, 2006, to a business entity that made certain reportable contributions to any municipal committee of a political party if a member of that party is in office as a member of the governing body of the municipality when the contract is awarded unless proposals or qualifications are solicited through a fair and open process.

It is further noted, that contracts between \$17,500.00 and the municipal bidding threshold known as "window contracts" can be awarded by resolution of the governing body without competitive bidding if a non-fair and open process is implemented, which prohibits reportable contributions by the business entity.

The provisions of N.J.S.A. 40A:11-3c directs the Governor of the State, in consultation with the Department of the Treasury, to adjust the threshold in direct proportion to the rise or fall of the area consumer price index as reported by the United States Department of Labor. Adjusted threshold become effective on July 1st of every fifth year.

The records of the Office of Purchasing and General Services indicate that bids were requested by public advertising for service contracts, general equipment, material and supplies, vehicle and road equipment and construction and repair contracts.

Revenue Collecting Officials

An audit detailing the financial transactions of the various departments and offices is the subject of a separate report.

State Reimbursements for Confinement of Prisoners

The State Department of Corrections prepares a monthly "Per Diem Reimbursement Summary" for reimbursement of State sentenced and certain parole violations housed in County Correctional Facilities. The State commences payment for State parole violators with no pending criminal charges the first day after the judgment of Conviction and for parole violators with a pending criminal charge the sixteenth day after the warrant is enforced. The State has prepared "Housing Per Diem Reconciliation Procedures" to provide the County staff with guidelines to reconcile actual per diem reimbursements with records maintained by the County

Monthly reports are prepared by County officials reconciling State reimbursements to County records. Differences are reported to the State which are reimbursed in a subsequent month.

Accounts Payable

As of December 31, 2022, a detailed list of accounts payable in the sum of \$13,144,668.17 remains unpaid for the years 2017 to 2022.

Accounts payable are reviewed on an annual basis by Finance Office personnel.

Payment in Lieu of Taxes (P.I.L.O.T.)

Receivable balances from the municipalities were not maintained. The County is unable to determine which properties are participating in P.I.L.O.T. Programs within the various municipalities.

Payroll

The County of Essex contracted with Prime Point on July 1, 2020 to be the third party payroll service provider. The third party payroll service providers had the authority to withdraw funds from County accounts and transfer these funds to their own accounts for the purpose of the payment to certain agencies with regard to payroll deductions.

We did review certain records provided to the County. It should be noted however, that we could not verify required payments of Federal and State agencies made by the service provider.

The Local Finance Board has adopted rules and regulations regarding third-party payroll vendors which are summarized in N.J.A.C. 5:30-17 and further provides authority for local governments to hire payroll service vendors to disburse funds to payroll agencies on behalf of the local unit.

In addition, Local Finance Notice 2009-18 has offered additional safeguards with respect to third-party payroll services.

Corrective Action Plan

In accordance with regulations promulgated by the Single Audit Act and the Division of Local Government Services, all Counties are required to prepare and submit to the Division of Local Government Services, a Corrective Action Plan with regard to audit deficiencies. This plan must be approved by formal resolution of the Governing Body and submitted within 60 days from the date the audit is received. A Corrective Action Plan was prepared and submitted for items found in the 2021 Report on Examination of Accounts and was adopted within 60 days of the report being received.

Status of Prior Years' Audit Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all.

Miscellaneous

The details of separate Trust Accounts, established for the Workers' Compensation Self-Insurance Trust Fund and Employees' Retirement System, are reflected in the Trust Fund section herein.

No responsibility for reporting is assumed for liabilities arising from matters in litigation, contingent liabilities or from projects funded by Federal, State or other sources that may not be included in the County Budget as adopted or amended, not subjected to County ordinance or resolution, and, not recorded on the general books and records of the County.

In verifying expenditures, computations were tested on the basis of a statistical sample of claims approved and paid. No attempt was made in this connection to establish proof of rendition, character or extent of services, nor quantities, nature, propriety of prices or receipt of materials, these elements being left necessarily to internal review in connection with approval of claims.

Miscellaneous (Continued)

Revenue and receipts were established and verified as to source and amount only insofar as the local records permitted.

Petty cash funds were verified by counts during the course of audit on a test basis.

The propriety of deductions from employees' individual gross salaries for pensions, withholding tax, social security and other purposes were tested as part of the examination.

An exit conference was held with the Chief Financial Officer.

A copy of this report was filed with the State of New Jersey, Director of the Division of Local Government Services, Department of Community Affairs.

A summary or synopsis of this report was prepared for publication and filed with the Clerk of the Board of County Commissioners.

RECOMMENDATIONS

NONE

* * *

The foregoing comments are not of sufficient materiality whereby they would affect our ability to express an opinion on the financial statements taken as a whole.

We shall be pleased to confer with the Members of the Board of County Commissioners and the County Executive on questions that might arise with respect to any matters in this report..

We desire to express our appreciation for the assistance and courtesies rendered by the Officials and employees of the County of Essex during the course of our audit.

Respectfully submitted,

A handwritten signature in cursive script that reads "Samuel Klein and Company LLP".

SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

A handwritten signature in cursive script that reads "Joseph J. Faccone".

JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
June 15, 2023

