COUNTY OF ESSEX
NEW JERSEY

REPORT ON
EXAMINATION OF ACCOUNTS
DEPARTMENT OF ADMINISTRATION AND FINANCE
FOR THE YEAR 2023

SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF ESSEX, NEW JERSEY

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YEAR ENDED DECEMBER 31, 2023

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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, 2023 and December 31, 2022, 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, 2023 and 2022, 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, 2023 and 2022 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 14, 2024, 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 & Company LLP

SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
June 14, 2024

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #1

ASSETS	Ref.	Balance Dec. 31, 2023	Balance Dec. 31, 2022
Regular Fund			
Cash	A-4	$207,975,465.41	$235,183,949.32
Certificates of Deposit	A-6	40,000,000.00	50,000,000.00
Cash - Change Fund	A-8	13,425.00	13,425.00
		247,988,890.41	285,197,374.32
Receivables with Offsetting Reserves:			
Taxes Receivable	A-9	2,191,553.00	1,928,806.63
Deposits Receivable	A-10	136,857.83	113,344.25
Other Accounts Receivable	A-11	110,000.00	
Revenue Accounts Receivable	A-12	329,987.06	723,470.01
Payroll Taxes Receivable	A-13	419.98	894.41
		2,768,817.87	2,766,515.30
		250,757,708.28	287,963,889.62
Federal and State Grant Fund			
Due from Current Fund	A-14	17,953,815.49	54,275,720.83
Federal and State Grants Receivable	A-21	201,904,513.79	166,822,215.31
		219,858,329.28	221,097,936.14
		$470,616,037.56	$509,061,825.76

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #2

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance Dec. 31, 2023	Balance Dec. 31, 2022
Regular Fund			
Appropriation Reserves:			
Encumbered	A-3,15	$ 14,557,965.25	$ 11,115,780.00
Unencumbered	A-3,15	40,148,971.11	36,144,630.19
Accounts Payable	A-16	10,323,776.47	13,144,668.17
Prepaid Revenue	A-18	1,628,477.16	10,318,351.99
Due to Federal and State Grant Fund	A-19	17,953,815.49	54,275,720.83
Due to Other Trust Fund	A-19		94,173.57
Other Reserves:			
Miscellaneous	A-20	37,188,328.30	33,809,328.30
		121,801,333.78	158,902,653.05
Reserve for Receivables		2,768,817.87	2,766,515.30
Fund Balance	A-1	126,187,556.63	126,294,721.27
		250,757,708.28	287,963,889.62
Federal and State Grant Fund			
Reserve for Federal and State Grant Funds	A-22	213,512,478.73	192,893,266.98
Unappropriated Reserves	A-23	6,345,850.55	28,204,669.16
		219,858,329.28	221,097,936.14
		$470,616,037.56	$509,061,825.76

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

	Ref.	Year 2023	Year 2022
Revenue and Other Income			
Fund Balance Utilized	A-2	$ 36,000,000.00	$ 36,000,000.00
Miscellaneous Revenue Anticipated	A-2	475,576,308.51	499,160,989.30
Receipts from Current Taxes	A-2	443,671,426.44	437,114,707.64
Miscellaneous Revenue Not Anticipated	A-2a	6,294,106.76	5,733,732.51
Other Credits to Income:			
Interfunds Returned	A-14		12,604.53
Unexpended Balance of Appropriation Reserves	A-15	23,963,024.02	2,156,905.46
Accounts Payable Cancelled	A-16	2,711,001.36	
		988,215,867.09	980,178,939.44
Expenditures			
Budget Appropriations	A-3	951,826,726.57	939,374,262.05
Other Charges:			
Prior Years' Revenue Refunds	A-4	385,790.75	753,928.12
Reserve for Other Accounts Receivable	A-11	110,000.00	
Prior Year Revenue Cancelled	A-19	514.41	
		952,323,031.73	940,128,190.17
Excess in Revenue		35,892,835.36	40,050,749.27
Fund Balance			
Balance January 1	A	126,294,721.27	122,243,972.00
		162,187,556.63	162,294,721.27
Decreased by:			
Utilized as Anticipated Revenue	A-2	36,000,000.00	36,000,000.00
Balance December 31	A	$ 126,187,556.63	$ 126,294,721.27

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #1

	Ref.	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	A-1	$ 36,000,000.00	$ 36,000,000.00	$
Miscellaneous Revenues - Section A: Local Revenues				
County Clerk	A-12	200,000.00	253,216.50	53,216.50
Register of Deeds and Mortgages	A-12	12,000,000.00	10,327,335.94	(1,672,664.06)
Surrogate	A-12	700,000.00	772,107.53	72,107.53
Sheriff	A-12	2,500,000.00	1,999,848.59	(500,151.41)
Essex County Parks	A-12	17,500,000.00	18,687,743.45	1,187,743.45
Interest on Investments and Deposits	A-12	3,000,000.00	11,524,807.32	8,524,807.32
Mental Hospital:				
Medicare/Medicaid	A-12	980,000.00	979,575.70	(424.30)
Other Revenue	A-12	145,000.00	189,785.96	44,785.96
Road Openings	A-12	200,000.00	588,830.00	388,830.00
Essex County Youth House	A-12	200,000.00	349,468.61	149,468.61
Receipts from Vending Machines	A-12	140,000.00	58,416.00	(81,584.00)
Essex County Division of Welfare:				
Medicaid Processing	A-12	845,000.00	845,000.00	
State and Federal Participation	A-12	48,500,000.00	38,665,711.60	(9,834,288.40)
Miscellaneous	A-12	27,000,000.00	30,000,000.00	3,000,000.00
Added and Omitted Taxes	A-9	1,928,000.00	1,928,809.63	809.63
Motor Vehicle Fines	A-12	2,100,000.00	2,315,717.41	215,717.41
Grants - Indirect Cost/Fringe Benefits	A-12	7,000,000.00	7,000,494.14	494.14
Rents - County Property	A-12	3,250,000.00	3,818,922.16	568,922.16
Department of Health, Education and Welfare:				
Title IV-D - Child Enforcement Program	A-12	2,400,000.00	1,313,168.36	(1,086,831.64)
ECIA Parking	A-12	250,000.00	154,861.56	(95,138.44)
School Board Elections	A-12	5,000.00	242,243.21	237,243.21
Debt Service Reimbursement - County Transportation Program	A-12	750,000.00	878,843.17	128,843.17
Alternative to Incarceration	A-12	33,000,000.00	33,000,000.00	
Reimbursement for School Board Elections	A-12	425,000.00	471,304.52	46,304.52
Federal Inmate Housing	A-12	37,000,000.00	35,780,590.69	(1,219,409.31)
Passaic County Youth Detention Agreement	A-12	1,750,000.00	2,282,614.48	532,614.48
Inmate Co-Pay	A-12	200,000.00	181,330.53	(18,669.47)
Total Section A: Local Revenues		203,968,000.00	204,610,747.06	642,747.06
Miscellaneous Revenues - Section B: State Aid				
Franchise Taxes on Life Insurance Companies (N.J.S.A. 54:18A)	A-12	4,045,000.00	1,213,035.59	(2,831,964.41)
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-12	3,000,000.00	3,056,716.00	56,716.00
Essex County Vocational School - Debt Service Aid	A-12	11,500,000.00	10,932,515.00	(567,485.00)
SFEA Funds - Youth Detention	A-12	400,000.00	1,219,500.00	819,500.00
Local Law Enforcement Assistance Component	A-12	3,000,000.00	7,000,000.00	4,000,000.00
Total Section B: State Aid		21,945,000.00	23,421,766.59	1,476,766.59
Miscellaneous Revenues - Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities				
Social and Welfare Services (C. 66, P.L. 1990):				
Supplemental Social Security Income	A-12	2,266,954.00	2,858,475.00	591,521.00
Psychiatric Facilities (C. 73, P.L. 1990):				
State Patients in County Psychiatric Hospitals	A-12	51,246,457.00	53,434,398.45	2,187,941.45
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		53,513,411.00	56,292,873.45	2,779,462.45

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #2

	Ref.	Budget	Realized	Excess or (Deficit)
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 with Appropriations				
Affordable Housing Alliance Program Income	A-21	$ 2,069.00	$ 2,069.00	$
Amazon Annual Back to School	A-21	10,000.00	10,000.00	
Area Plan Grant	A-21	8,858,541.00	8,858,541.00	
Bloomfield Avenue Township of Montclair - 12 Intersections	A-21	645,584.08	645,584.08	
Boardworker Training Online Video - BOE	A-21	48,910.00	48,910.00	
Body Armor Replacement:				
Corrections	A-21	43,151.48	43,151.48	
Prosecutor	A-21	7,214.65	7,214.65	
Sheriff	A-21	23,007.52	23,007.52	
Youth Services	A-21	4,797.38	4,797.38	
FY 22 Branch Brook Park Cherry Blossom	A-21	5,000,000.00	5,000,000.00	
Care Coordination:				
Program Income	A-21	99,015.00	99,015.00	
FY 23 Child Advocacy Unit	A-21	358,182.00	358,182.00	
Children's Inter-Agency Coordination Council (CIACC)	A-21	45,314.00	45,314.00	
Clean Communities Grant	A-21	84,646.57	84,646.57	
CDBG Road Rehab Irvington and Clinton Avenues	A-21	1,637,425.00	1,637,425.00	
Community Services Block Grant	A-21	1,534,938.00	1,534,938.00	
FY 22 Comprehensive County Funding	A-21	1,970,090.00	1,970,090.00	
Continuum of Care Coordinated Entry	A-21	752,064.00	752,064.00	
Continuum of Care Coordinated Entry	A-21	640,000.00	640,000.00	
County Health Infrastructure Program	A-21	1,891,179.00	1,891,179.00	
COPS Hiring Program	A-21	1,875,000.00	1,875,000.00	
Coronavirus Aid Relief and Economic Security Act Phase 4	A-21	772,727.40	772,727.40	
Corrections Jail Mate Initiative	A-21	719,729.00	719,729.00	
County Environmental Health Act	A-21	275,606.00	275,606.00	
County Historic Partnership Program	A-21	145,000.00	145,000.00	
County Office of Victim Witness Advocacy - Office of the Prosecutor	A-21	956,069.00	956,069.00	
COVID-19 Vaccination Activity D	A-21	294,845.00	294,845.00	
COVID-19 Emergency Supplemental Funding	A-21	540,000.00	540,000.00	
Data Driven Decision Making	A-21	187,500.00	187,500.00	
FY 21 Domestic Violence Program Income	A-21	850.00	850.00	
FY 22 Division of Mental Health - Alcoholism	A-21	1,754,164.00	1,754,164.00	
Disaster Response Crisis Counselor	A-21	29,870.00	29,870.00	
Drunk Driving Program	A-21	7,000.00	7,000.00	
Edward Byrne Memorial Justice Assistance	A-21	963,292.00	963,292.00	
Early Voting Reimbursement - BOE FY 23 - General Election	A-21	780,901.87	780,901.87	
Early Voting Reimbursement - BOE FY 23 - General Election	A-21	47,269.20	47,269.20	
Early Voting Reimbursement - BOE FY 23 - Primary Election	A-21	719,469.86	719,469.86	
Early Voting Reimbursement - Clerk FY 23 - General Election	A-21	19,897.56	19,897.56	
Early Voting Reimbursement - Clerk FY 23 - Primary Election	A-21	29,570.03	29,570.03	
Early Voting Reimbursement - Superintendent FY 23 - General Election	A-21	137,186.52	137,186.52	
Early Voting Reimbursement - Superintendent FY 23 - Primary Election	A-21	233,599.33	233,599.33	
Early Voting Reimbursement - Superintendent FY 23 - Primary Election	A-21	159,002.58	159,002.58	
Emergency Management Agency Assistance Program (EMAA)	A-21	55,000.00	55,000.00	
Emergency Rental Assistance Programs	A-21	3,732,567.48	3,732,567.48	
Enhancing Local Public Health Infrastructure	A-21	1,000,000.00	1,000,000.00	
FY 23 Essex County Annual Transportation	A-21	9,798,598.00	9,798,598.00	
Essex County Local Arts Program	A-21	782,800.00	782,800.00	
Essex County Parks Administration	A-21	5,000,000.00	5,000,000.00	
FY 19 Federal Transit Admin. Section 5310	A-21	150,000.00	150,000.00	
General Education Development (GED) Testing Center:				
Program Income	A-21	1,338.55	1,338.55	
Housing Counseling Services to Tenants and Landlords	A-21	200,000.00	200,000.00	
Housing Opportunity for Persons With AIDS	A-21	500,000.00	500,000.00	
Human Services Advisory Council	A-21	72,609.00	72,609.00	
Improvement at Brookdale Park	A-21	300,000.00	300,000.00	
Inclusive History	A-21	5,000.00	5,000.00	
Independence Park	A-21	7,500,000.00	7,500,000.00	
Independence Park Improvements	A-21	76,000.00	76,000.00	
Insurance Fraud Reimbursement Program	A-21	250,000.00	250,000.00	
intellectual Property Enforcement	A-21	306,700.00	306,700.00	
Irvington Park Community Center	A-21	7,500,000.00	7,500,000.00	
Law Enforcement Officers Training and Equipment Fund	A-21	39,751.00	39,751.00	
Local Assistance and Tribal Consis	A-21	100,000.00	100,000.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #3

	Ref.	Budget	Realized	Excess or (Deficit)
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 with Appropriations				
FY 22 Local Information Network Communications Systems (LINCS)	A-21	$ 1,151,980.00	$ 1,151,980.00	$
FY 22 Low Income Home Energy Assistance Program (LIHEAP)	A-21	53,278.00	53,278.00	
Monte Irvin Park Community Center	A-21	5,000,000.00	5,000,000.00	
Multi-Park - Brookdale Park Synthetic Fields Improvements Projects	A-21	1,519,525.00	1,519,525.00	
Municipal Alliance Alcoholism and Drug Abuse	A-21	343,414.00	343,414.00	
FY 23 Municipal Alliance for DMHAS	A-21	108,201.00	108,201.00	
New Jersey Share Program Income	A-21	2,660.00	2,660.00	
NJ Urban and Community Forestry Program	A-21	20,000.00	20,000.00	
NJ UCF Stewardship	A-21	15,000.00	15,000.00	
FY19 Overdose Data Action - Helping Hand	A-21	105,263.15	105,263.15	
Operation Helping Hand - Opioid Public Health Crisis Response	A-21	527,920.00	527,920.00	
Opt for Help and Hope Grant	A-21	333,333.00	333,333.00	
FY 22 Pedestrian Safety	A-21	98,350.00	98,350.00	
Personal Assistance Program	A-21	142,020.00	142,020.00	
Replacement of Thomas Boulevard	A-21	1,000,000.00	1,000,000.00	
Reprogramming of Community Development Block Grant	A-21	1,856,090.00	1,856,090.00	
Restorative and Transformative Justice PILOT Program	A-21	1,932,000.00	1,932,000.00	
FY 22 Respite Care Program	A-21	24,468.70	24,468.70	
Respite Care Program Income	A-21	594,515.00	594,515.00	
FY 2021 Right-to-Know	A-21	20,419.00	20,419.00	
SCDRTAP Program Income	A-21	128,400.37	128,400.37	
FY 23 Senior Farmers Market Nutrition Program	A-21	58,691.00	58,691.00	
FY 23 Special Child and Early Intervention Health Services	A-21	3,711,900.00	3,711,900.00	
FY 24 Special Child and Early Intervention Health Services	A-21	2,959,773.00	2,959,773.00	
FY 23 Sexual Assault Response Training	A-21	230,745.00	230,745.00	
FY 22 Senior Citizen and Disabled Resident Transportation	A-21	2,064,595.00	2,064,595.00	
Smart Steps Program	A-21	8,025.00	8,025.00	
SNAP Administrative of SNAP Timeliness	A-21	577,948.00	577,948.00	
SNAP American Rescue Plan Act	A-21	1,219,508.70	1,219,508.70	
SNAP Pandemic Funding	A-21	530,583.66	530,583.66	
State Aid Reimbursement	A-21	116,000.00	116,000.00	
State Criminal Alien Assistance	A-21	5,573,544.00	5,573,544.00	
State Homeland Security Program	A-21	742,727.47	742,727.47	
Stop Violence Against Women Act	A-21	99,167.00	99,167.00	
Subregional Transportation Planning Program	A-21	132,966.00	132,966.00	
FY 23 Support Treatment of Opioid	A-21	502,256.53	502,256.53	
FY 22 Summer Youth Employment PILOT Program	A-21	682,000.00	682,000.00	
Supportive Assistance for Individuals and Families (SAIF)	A-21	656,607.00	656,607.00	
Sustained Enforcement	A-21	53,620.00	53,620.00	
SCY 23 Universal Service Fund CWA Administration	A-21	35,519.00	35,519.00	
Turtle Back Zoo Animal Hospital	A-21	7,500,000.00	7,500,000.00	
Urban Areas Security Initiative Grant Program	A-21	844,079.00	844,079.00	
Voting by Mail Reimbursement - Clerk FY 23	A-21	40,728.18	40,728.18	
Weequahic Park Track Improvement	A-21	1,000,000.00	1,000,000.00	
WIOA Data Reporting and Analysis Allocation	A-21	12,971.00	12,971.00	
Workfirst New Jersey FY 22	A-21	11,790,011.00	11,790,011.00	
Workfirst New Jersey FY 23	A-21	3,870,280.00	3,870,280.00	
WFNJ Work Activities Program	A-21	7,225,938.00	7,225,938.00	
Zoological Society of New Jersey	A-21	600,000.00	600,000.00	
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues		139,492,062.82	139,492,062.82	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #4

	Ref.	Budget	Realized	Excess or (Deficit)
Miscellaneous Revenues - Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items				
Revised Fees (P.L. 2001, C. 370):				
Parks	A-12	$ 2,500,000.00	$	$ (2,500,000.00)
Register	A-12	4,000,000.00	1,145,786.10	(2,854,213.90)
Sheriff	A-12	1,700,000.00	1,153,281.44	(546,718.56)
Union County Youth Services	A-12	1,200,000.00	1,532,018.44	332,018.44
Hudson County Youth Services	A-12	900,000.00	2,415,168.73	1,515,168.73
New Jersey State Inmates	A-12	4,300,000.00	6,198,301.38	1,898,301.38
Capital Surplus	A-12	3,000,000.00	3,000,000.00	
Hospital PILOT Fee Program	A-12	7,200,000.00	8,048,551.50	848,551.50
Union County Correctional Services	A-12	13,700,000.00	13,265,751.00	(434,249.00)
ARP Revenue Loss	A-12	15,000,000.00	15,000,000.00	
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		53,500,000.00	51,758,858.59	(1,741,141.41)
	A-1	472,418,473.82	475,576,308.51	3,157,834.69
Amount to be Raised by Taxation - County Purpose Tax	A-1,9	443,671,420.00	443,671,426.44	6.44
	A-3	$ 952,089,893.82	$ 955,247,734.95	$ 3,157,841.13

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		$ 400,033.25	
Sheriff Refunds		40,686.00	
Scrap Purchases		576.42	
Prior Year Outstanding Checks Cancelled/ Unidentified		785,124.78	
Miscellaneous		11,898.81	
	A-4		$ 1,238,319.26
Other Sources			
Revenue Accounts Receivable	A-12		4,577,971.68
Interfunds Receivable:			
Unappropriated Grants Cancelled	A-14		477,815.82
	A-1		$ 6,294,106.76

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #1

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	$ 1,247,679.00	$ 1,247,679.00	$ 1,146,520.17	$	$ 101,158.83	$
Other Expenses	78,732.00	78,732.00	59,981.01	17,474.05	1,276.94	
	1,326,411.00	1,326,411.00	1,206,501.18	17,474.05	102,435.77	
Office of the County Administrator:						
Salaries and Wages	699,575.00	699,575.00	673,044.94		26,530.06	
Other Expenses	60,800.00	60,800.00	37,757.49	4,273.11	18,769.40	
	760,375.00	760,375.00	710,802.43	4,273.11	45,299.46	
County Legislative Office:						
Board of County Commissioners:						
Salaries and Wages	1,206,302.00	1,206,302.00	1,194,634.39		11,667.61	
Other Expenses	318,200.00	318,200.00	160,511.28	30.00	157,658.72	
	1,524,502.00	1,524,502.00	1,355,145.67	30.00	169,326.33	
Clerk and Other Legislative Functions:						
Salaries and Wages	914,418.00	914,418.00	901,475.37		12,942.63	
Other Expenses	212,900.00	212,900.00	140,781.00	246.00	71,873.00	
	1,127,318.00	1,127,318.00	1,042,256.37	246.00	84,815.63	
County Audit:						
Other Expenses	348,500.00	348,500.00		348,500.00		
Administration and Finance:						
Office of the Director:						
Salaries and Wages	78,828.00	38,828.00	38,553.77		274.23	
Other Expenses	75,000.00	75,000.00			75,000.00	
	153,828.00	113,828.00	38,553.77		75,274.23	
Administrative and Finance:						
Office of Accounts and Control:						
Salaries and Wages	1,149,985.00	1,149,985.00	1,127,291.21		22,693.79	
Other Expenses	25,250.00	25,250.00	10,747.16		14,502.84	
	1,175,235.00	1,175,235.00	1,138,038.37		37,196.63	
Office of Management and Budget:						
Salaries and Wages	229,461.00	229,461.00	229,195.30		265.70	
Other Expenses	38,250.00	3,250.00			3,250.00	
	267,711.00	232,711.00	229,195.30		3,515.70	

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #2

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Administrative and Finance:						
Office of Data Processing:						
Salaries and Wages	$ 691,626.00	$ 691,626.00	$ 665,833.78	$	$ 25,792.22	$
Other Expenses	3,478,703.00	3,478,703.00	2,918,914.21	205,703.22	354,085.57	
	4,170,329.00	4,170,329.00	3,584,747.99	205,703.22	379,877.79	
Office of Human Resources:						
Salaries and Wages	1,125,580.00	1,125,580.00	1,079,401.93		46,178.07	
Other Expenses	303,000.00	303,000.00	212,788.27	14,041.84	76,169.89	
	1,428,580.00	1,428,580.00	1,292,190.20	14,041.84	122,347.96	
Office of Public Information:						
Salaries and Wages	135,934.00	135,934.00	135,780.32		153.68	
Other Expenses	73,900.00	73,900.00	55,604.41	17,302.56	993.03	
	209,834.00	209,834.00	191,384.73	17,302.56	1,146.71	
Office of Purchasing:						
Salaries and Wages	893,179.00	893,179.00	885,693.81		7,485.19	
Other Expenses	40,600.00	40,600.00	23,154.95	2,852.61	14,592.44	
	933,779.00	933,779.00	908,848.76	2,852.61	22,077.63	
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages	349,405.00	349,405.00	348,989.98		415.02	
Other Expenses	2,680.00	2,680.00	563.04		2,116.96	
	352,085.00	352,085.00	349,553.02		2,531.98	
Expense of Bond Sale:						
Other Expenses	235,000.00	110,000.00	20,168.50		89,831.50	
Department of Law:						
County Counsel:						
Salaries and Wages	2,114,694.00	1,964,694.00	1,952,343.49		12,350.51	
Other Expenses	1,029,450.00	1,104,450.00	591,274.12	504,746.68	8,429.20	
	3,144,144.00	3,069,144.00	2,543,617.61	504,746.68	20,779.71	
Settlement of Suits:						
Other Expenses	2,350,000.00	2,850,000.00	1,480,097.06		1,369,902.94	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #3

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Department of Public Works:						
Office of the Director:						
Salaries and Wages	$ 345,904.00	$ 285,904.00	$ 281,327.70	$	$ 4,576.30	$
Other Expenses	13,000.00	13,000.00	2,362.15	565.50	10,072.35	
	358,904.00	298,904.00	283,689.85	565.50	14,648.65	
Division of Building and Grounds:						
Salaries and Wages	3,685,987.00	3,085,987.00	3,070,836.79		15,150.21	
Other Expenses	12,279,605.00	13,279,605.00	9,721,597.21	3,300,761.38	257,246.41	
	15,965,592.00	16,365,592.00	12,792,434.00	3,300,761.38	272,396.62	
Division of Engineering:						
Salaries and Wages	1,355,072.00	1,260,072.00	1,250,351.60		9,720.40	
Other Expenses	8,500.00	8,500.00	5,812.06		2,687.94	
	1,363,572.00	1,268,572.00	1,256,163.66		12,408.34	
Division of Fleet Management:						
Salaries and Wages	818,354.00	778,354.00	768,520.33		9,833.67	
Other Expenses	1,296,725.00	1,796,725.00	1,173,646.39	471,353.94	151,724.67	
	2,115,079.00	2,575,079.00	1,942,166.72	471,353.94	161,558.34	
Division of Roads and Bridges:						
Salaries and Wages	3,945,223.00	3,980,223.00	3,874,569.61		105,653.39	
Other Expenses	5,690,000.00	6,690,000.00	3,153,986.23	1,832,376.48	1,703,637.29	
	9,635,223.00	10,670,223.00	7,028,555.84	1,832,376.48	1,809,290.68	
Department of Public Works:						
Division of Planning:						
Salaries and Wages	284,645.00	264,645.00	260,052.00		4,593.00	
Other Expenses	11,950.00	11,950.00	4,319.40		7,630.60	
	296,595.00	276,595.00	264,371.40		12,223.60	
County Register:						
Salaries and Wages	1,952,521.00	1,952,521.00	1,910,502.02		42,018.98	
Other Expenses	167,350.00	167,350.00	164,184.70		3,165.30	
	2,119,871.00	2,119,871.00	2,074,686.72		45,184.28	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #4

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
GENERAL GOVERNMENT						
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	$ 69,315,000.00	$ 68,315,000.00	$ 66,809,560.22	$ 10,170.21	$ 1,495,269.57	$
Health Benefit Waivers	700,000.00	670,000.00	645,424.61		24,575.39	
	70,015,000.00	68,985,000.00	67,454,984.83	10,170.21	1,519,844.96	
Liability:						
Other Expenses	4,600,000.00	5,415,340.00	5,415,337.86		2.14	
Workers' Compensation:						
Other Expenses	2,600,000.00	4,600,000.00	4,484,589.22		115,410.78	
Unemployment Compensation Insurance:						
Other Expenses	570.37	570.37			570.37	
General Government Central Expense:						
Communications:						
Other Expenses	20,854,076.00	20,074,076.00	9,765,314.41	558,557.41	9,750,204.18	
Central Kitchen:						
Other Expenses	10,205,520.00	10,455,520.00	9,343,848.53	459,174.68	652,496.79	
Prosecutor:						
Salaries and Wages	39,309,884.00	38,580,116.00	37,642,527.98		937,588.02	
Other Expenses	1,536,000.00	2,265,768.00	2,094,047.45	161,612.55	10,108.00	
	40,845,884.00	40,845,884.00	39,736,575.43	161,612.55	947,696.02	
Total - General Government	200,483,517.37	203,683,857.37	177,933,819.43	7,909,742.22	17,840,295.72	
JUDICIARY						
Surrogate:						
Salaries and Wages	1,024,189.00	1,024,189.00	959,403.65		64,785.35	
Other Expenses	17,000.00	17,000.00	16,097.86	850.50	51.64	
	1,041,189.00	1,041,189.00	975,501.51	850.50	64,836.99	
Total - Judiciary	1,041,189.00	1,041,189.00	975,501.51	850.50	64,836.99	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #5

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
REGULATIONS						
Board of Taxation:						
Salaries and Wages	$ 418,300.00	$ 418,300.00	$ 413,644.12	$	$ 4,655.88	$
Other Expenses	43,025.00	43,025.00	34,441.59		8,583.41	
	461,325.00	461,325.00	448,085.71		13,239.29	
Board of Elections:						
Salaries and Wages	743,303.00	693,303.00	653,908.83		39,394.17	
Other Expenses	1,799,000.00	2,099,000.00	1,859,488.52	183,252.74	56,258.74	
	2,542,303.00	2,792,303.00	2,513,397.35	183,252.74	95,652.91	
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages	1,636,032.00	1,365,032.00	1,346,388.79		18,643.21	
Other Expenses	1,152,650.00	1,691,650.00	1,227,660.81	303,944.82	160,044.37	
	2,788,682.00	3,056,682.00	2,574,049.60	303,944.82	178,687.58	
County Clerk Elections:						
Salaries and Wages	41,000.00	41,000.00	28,674.82		12,325.18	
Other Expenses	594,700.00	677,700.00	674,728.09		2,971.91	
	635,700.00	718,700.00	703,402.91		15,297.09	
Total - Regulations	6,428,010.00	7,029,010.00	6,238,935.57	487,197.56	302,876.87	
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages	1,475,235.00	1,475,235.00	1,452,889.82		22,345.18	
Other Expenses	123,000.00	123,000.00	122,795.55		204.45	
	1,598,235.00	1,598,235.00	1,575,685.37		22,549.63	
County Sheriff:						
Salaries and Wages	46,335,125.00	45,945,125.00	45,112,724.03		832,400.97	
Other Expenses	2,383,702.00	2,773,702.00	2,493,906.50	279,773.67	21.83	
	48,718,827.00	48,718,827.00	47,606,630.53	279,773.67	832,422.80	
Total - Constitutional Offices	50,317,062.00	50,317,062.00	49,182,315.90	279,773.67	854,972.43	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #6

Appropriation	Appropriations Adopted Budget	Budget as Modified	Expended Paid or Charged	Reserved Encumbered	Unencumbered	Unexpended Balance Cancelled
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages	$ 53,981,608.00	$ 53,431,608.00	$ 52,501,151.07	$	$ 930,456.93	$
Other Expenses	40,021,819.00	40,571,819.00	34,792,429.36	2,916,927.43	2,862,462.21	
	94,003,427.00	94,003,427.00	87,293,580.43	2,916,927.43	3,792,919.14	
Division of Medical Examiner:						
Other Expenses	4,250,000.00	4,250,000.00	2,477,640.48		1,772,359.52	
Total - Correctional and Penal	98,253,427.00	98,253,427.00	89,771,220.91	2,916,927.43	5,565,278.66	
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages	647,164.00	677,164.00	664,589.40		12,574.60	
Other Expenses	6,825.00	6,825.00	1,695.65		5,129.35	
	653,989.00	683,989.00	666,285.05		17,703.95	
Division of Senior Services:						
Salaries and Wages	296,430.00	266,430.00	258,083.76		8,346.24	
Other Expenses	12,866.00	12,866.00	4,168.32	571.34	8,126.34	
	309,296.00	279,296.00	262,252.08	571.34	16,472.58	
Division of Consumer and Constitutional Services:						
Salaries and Wages	431,446.00	431,446.00	430,888.62		557.38	
Other Expenses	33,500.00	33,500.00	32,305.33	982.30	212.37	
	464,946.00	464,946.00	463,193.95	982.30	769.75	
Division of Family Assistance and Benefits:						
Salaries and Wages	58,833,559.00	58,833,559.00	55,113,042.17		3,720,516.83	
Other Expenses	35,707,334.00	33,707,334.00	31,614,979.06	721,416.61	1,370,938.33	
	94,540,893.00	92,540,893.00	86,728,021.23	721,416.61	5,091,455.16	
Division of Youth Services:						
Salaries and Wages	13,299,712.00	13,509,712.00	13,380,121.79		129,590.21	
Other Expenses	5,107,724.00	5,107,724.00	4,036,453.65	548,688.22	522,582.13	
	18,407,436.00	18,617,436.00	17,416,575.44	548,688.22	652,172.34	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
HEALTH AND WELFARE						
Department of Citizen Services:						
Social Services:						
Homemaker Services	$ 2,000,000.00	$ 2,000,000.00	$ 1,402,684.65	$ 597,315.35	$	$
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families (TANF):						
County Share	544,859.00	544,859.00	523,214.56		21,644.44	
SSI:						
State Share - Family Assistance and Benefits - Assistance Program	2,266,954.00	2,266,954.00	984,000.00		1,282,954.00	
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages	62,499.00	39,999.00	23,545.22		16,453.78	
Other Expenses	280,000.00	280,000.00	133,493.50		146,506.50	
	342,499.00	319,999.00	157,038.72		162,960.28	
Division of Hospital Center:						
Salaries and Wages	26,411,290.00	25,563,290.00	24,256,668.05		1,306,621.95	
Other Expenses	6,512,840.00	6,512,840.00	4,986,356.08	92,039.04	1,434,444.88	
	32,924,130.00	32,076,130.00	29,243,024.13	92,039.04	2,741,066.83	
Maintenance of Patients in State Institutions for Mental Disease:						
County Share	8,216,545.00	8,216,545.00	8,144,481.00		72,064.00	
Other Institutions:						
Other Expenses	550,000.00	590,000.00	577,044.93		12,955.07	
Total - Health and Welfare	161,221,547.00	158,601,047.00	146,567,815.74	1,961,012.86	10,072,218.40	
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages	380,105.00	380,105.00	368,889.30		11,215.70	
Other Expenses	8,000.00	8,000.00	7,843.62		156.38	
	388,105.00	388,105.00	376,732.92		11,372.08	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #8

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
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	1,275,000.00		1,275,000.00	
	5,450,000.00	5,450,000.00	4,175,000.00		1,275,000.00	
County College:						
January - June	8,945,000.00	8,945,000.00	8,944,999.98		0.02	
July - December	6,255,000.00	6,255,000.00	4,170,000.00		2,085,000.00	
	15,200,000.00	15,200,000.00	13,114,999.98		2,085,000.02	
Two Year Out-of-County Reimbursement:						
Other Expenses	250,000.00	250,000.00	154,505.85	1,246.00	94,248.15	
Total - Education	21,288,105.00	21,288,105.00	17,821,238.75	1,246.00	3,465,620.25	
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages	10,088,513.00	9,888,513.00	9,733,575.72		154,937.28	
Other Expenses	5,455,000.00	5,455,000.00	4,801,349.74	453,150.08	200,500.18	
	15,543,513.00	15,343,513.00	14,534,925.46	453,150.08	355,437.46	
Maintenance of Parks:						
Salaries and Wages	2,198,459.00	2,198,459.00	2,042,596.58		155,862.42	
Other Expenses	4,399,200.00	5,201,200.00	4,696,298.96	345,079.41	159,821.63	
	6,597,659.00	7,399,659.00	6,738,895.54	345,079.41	315,684.05	
Total - Recreation	22,141,172.00	22,743,172.00	21,273,821.00	798,229.49	671,121.51	
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	425,000.00	425,000.00	207,259.24	115,000.00	102,740.76	
National Association of County Officials:						
Other Expenses	40,000.00	40,000.00	33,698.20		6,301.80	
Special Employee Development Fund:						
Other Expenses	1,689,570.00	1,689,570.00	1,648,132.53		41,437.47	
Utility Expenses and Bulk Purchases:						
Other Expenses	26,153,400.00	24,369,560.00	23,586,484.08	43,641.76	739,434.16	
Separation Pay:						
Other Expenses	100,000.00					

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
UNCLASSIFIED						
Landfill/Solid Waste Disposal Costs:						
Other Expenses	$ 102,000.00	$ 102,000.00	$ 91,498.50	$	$ 10,501.50	$
Special Provision for Salary Adjustment :						
Salaries and Wages	525,000.00					
ARP Revenue Loss Offset:						
Salaries and Wages	15,000,000.00	15,000,000.00	15,000,000.00			
Prior Year's Bills:						
Other Expenses	159,023.63	159,023.63	114,679.87	44,343.76		
Total - Unclassified	44,193,993.63	41,785,153.63	40,681,752.42	202,985.52	900,415.69	
Total Operations	605,368,023.00	604,742,023.00	550,446,421.23	14,557,965.25	39,737,636.52	
Total - State and Federal Programs Offset by Revenues	139,800,958.82	139,926,958.82	139,772,088.82		154,870.00	
Total Operations	745,168,981.82	744,668,981.82	690,218,510.05	14,557,965.25	39,892,506.52	
Contingent	52,869.00	52,869.00			52,869.00	
Total Operations Including Contingent	745,221,850.82	744,721,850.82	690,218,510.05	14,557,965.25	39,945,375.52	
Detail:						
Salaries and Wages	295,838,225.00	292,016,957.00	283,178,232.23		8,838,724.77	
Other Expenses	449,383,625.82	452,704,893.82	407,040,277.82	14,557,965.25	31,106,650.75	
	745,221,850.82	744,721,850.82	690,218,510.05	14,557,965.25	39,945,375.52	
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	5,918,000.00	5,918,000.00	5,918,000.00			
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,588,000.00	2,588,000.00	2,588,000.00			
Vocational School Bonds	7,315,000.00	7,315,000.00	7,315,000.00			
Other Bonds	34,545,000.00	34,545,000.00	34,545,000.00			
Interest on Bonds:						
County College Bonds	1,243,544.00	1,243,544.00	1,243,543.29			0.71
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	468,716.00	468,716.00	468,716.00			
Vocational School Bonds	7,256,169.00	7,256,169.00	7,256,168.77			0.23

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #10

Appropriation	Appropriations: Adopted Budget	Appropriations: Budget as Modified	Expended: Paid or Charged	Expended: Reserved: Encumbered	Expended: Reserved: Unencumbered	Unexpended Balance Cancelled
DEBT SERVICE						
Other Bonds	$ 14,832,637.00	$ 14,832,637.00	$ 14,765,136.83	$	$	$ 67,500.17
Payment of Bond Anticipation Notes	1,500,000.00	1,500,000.00	1,350,000.00			150,000.00
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	180,580.00	180,580.00	180,576.61			3.39
Essex County Improvement Authority Pooled Governmental Loan:						
Principal	1,672,500.00	1,872,500.00	1,872,500.00			
Capital Lease Obligations Approved Prior to July 1, 2007:						
Principal	50,100,000.00	50,100,000.00	50,098,496.59			1,503.41
Interest	6,382,765.00	6,382,765.00	6,338,605.66			44,159.34
Total - Debt Service	134,002,911.00	134,202,911.00	133,939,743.75			263,167.25
STATUTORY EXPENDITURES						
Police and Firemen's Retirement System of New Jersey	33,083,421.00	33,083,421.00	33,083,420.28		0.72	
Public Employees' Retirement System	18,711,711.00	18,711,711.00	18,711,710.70		0.30	
Social Security System (OASI)	18,800,000.00	19,100,000.00	18,931,942.81		168,057.19	
County Pension and Retirement Fund:						
R.S. 43:41 et seq.	158,000.00	118,000.00	109,395.64		8,604.36	
R.S. 43:8b-1 et seq.	50,000.00	50,000.00	36,620.12		13,379.88	
Defined Contribution Retirement Program	62,000.00	102,000.00	88,446.86		13,553.14	
Essex County Employees' Retirement System (ERS Pension OE)	1,000,000.00	1,000,000.00	1,000,000.00			
Total - Statutory Expenditures	71,865,132.00	72,165,132.00	71,961,536.41		203,595.59	
Total General Appropriations	$ 952,089,893.82	$ 952,089,893.82	$ 897,119,790.21	$ 14,557,965.25	$ 40,148,971.11	$ 263,167.25
	A-2	Sheet #11	Sheet #11	A	A	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #11

	Ref.	Modified Budget	Paid or Charged
Budget as Adopted		$865,683,259.61	$
Appropriated by (N.J.S.A. 40A:4-87)		86,406,634.21	
		952,089,893.82	
Cash Disbursed	A-4		757,627,727.39
Reserve for Federal and State Grants	A-22		139,492,062.82
	Sheet #10	$952,089,893.82	$897,119,790.21
Analysis of Charges to Operations			
Paid or Charged	Above		$897,119,790.21
Reserved:			
Encumbered	Sheet #10	$ 14,557,965.25	
Unencumbered	Sheet #10	40,148,971.11	
			54,706,936.36
	A-1		$951,826,726.57

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

B

ASSETS	Ref.	Balance Dec. 31, 2023	Balance Dec. 31, 2022
Pension Trust Fund			
Cash - Checking	B-1	$	$ 1,981,438.93
Other Accounts Receivable	B-5		8,783.17
			1,990,222.10
Other Trust Fund			
Cash - Checking	B-1	68,939,616.72	71,506,904.24
Grants Receivable	B-3	25,093,597.52	26,959,242.33
Taxes Receivable	B-4	79,878.68	64,774.66
Other Accounts Receivable	B-5	111,086.57	129,919.87
Interfunds Receivable	B-6		94,173.57
		94,224,179.49	98,755,014.67
		$94,224,179.49	$100,745,236.77

LIABILITIES AND RESERVES	Ref.	Balance Dec. 31, 2023	Balance Dec. 31, 2022
Pension Trust Fund			
Reserve for Employees' Retirement System	B-13	$	$ 1,990,222.10
Other Trust Fund			
Payroll Deductions Payable	B-7	4,646,445.54	4,619,286.74
Sales Tax Payable	B-8	1,194.96	372.39
Due to U.S. Department of Housing and Urban Development	B-9	43,243.49	43,243.49
Bid Deposits	B-10	17,728.25	17,728.25
Security Deposits	B-11	12,000.00	22,000.00
Performance Bonds	B-12	2,720,956.65	2,846,830.57
Reserves for:			
Reserve for Employees' Retirement System	B-13	1,478,875.20	
Community Development Programs	B-14	32,408,517.83	32,368,375.91
State Unemployment Insurance Fund	B-15	4,034,038.70	4,433,133.57
Workers' Compensation Claims Fund	B-16	220,045.73	182,793.56
Dedicated Funds - Constitutional Offices	B-17	815,304.02	1,174,648.65
Law Enforcement Trust Funds	B-18	10,506,918.55	11,246,539.23
Federal Equitable Sharing Program	B-19	1,185,036.35	879,404.23
Parks, Recreational and Cultural Affairs Programs	B-20	1,685,651.47	2,587,603.97
Open Space Trust Fund	B-21	21,581,202.59	22,615,612.11
Other Trust Funds	B-22	12,867,020.16	15,717,442.00
		94,224,179.49	98,755,014.67
		$94,224,179.49	$100,745,236.77

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

C

ASSETS AND DEFERRED CHARGES	Ref.	Balance Dec. 31, 2023	Balance Dec. 31, 2022
Cash - Checking	C-2	$ 25,166,157.77	$ 84,355,824.06
Deferred Charges to Future Taxation:			
Funded	C-5	654,494,092.75	706,495,423.18
Unfunded	C-6	67,936,687.99	33,909,687.99
		$ 747,596,938.51	$ 824,760,935.23

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	Balance Dec. 31, 2023	Balance Dec. 31, 2022
Serial Bonds	C-15	$ 569,385,000.00	$ 595,456,000.00
Refunding Bonds	C-14	81,670,000.00	105,965,000.00
Loans Payable	C-13	3,439,092.75	5,074,423.18
Improvement Authorizations:			
Funded	C-7	30,414,659.98	55,441,209.19
Unfunded	C-7	31,815,169.42	19,439,858.49
Encumbrances Payable	C-8	25,947,885.00	35,520,047.32
Capital Improvement Fund	C-9	2,091,039.08	1,914,039.08
Reserve for Improvements	C-11	398,903.70	514,823.72
Capital Leasing Program:			
Appropriated:			
Unencumbered	C-12	13,752.34	14,098.01
Fund Balance	C-1	2,421,436.24	5,421,436.24
		$ 747,596,938.51	$ 824,760,935.23
Bonds and Notes Authorized but Not Issued	C-16	$ 67,936,687.99	$ 33,909,687.99

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

C-1

	Ref.	
Balance December 31, 2022	C	$5,421,436.24
Decreased by:		
Anticipated as Current Fund Revenue	C-10	3,000,000.00
Balance December 31, 2023	C	$2,421,436.24

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

D

ASSETS	Balance Dec. 31, 2023	Balance Dec. 31, 2022
Land	$ 1,248,439,500.00	$ 1,245,922,100.00
Buildings	142,369,100.00	142,135,000.00
Vehicles and Other Equipment	64,504,304.17	60,228,723.28
	$ 1,455,312,904.17	$ 1,448,285,823.28
RESERVES		
Investment in Capital Fixed Assets	$ 1,455,312,904.17	$ 1,448,285,823.28

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023

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, as amended by 2CFR 200 (Uniform Guidance), 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.

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 years ended December 31, 2023 and December 31, 2022 was as follows:

Governmental Activities	Balance Dec. 31, 2022	Additions	Retirement	Adjustment	Balance Dec. 31, 2023
Land	$ 1,245,922,100.00	$ 2,517,400.00	$	$	$ 1,248,439,500.00
Building	142,135,000.00	257,600.00	23,500.00		142,369,100.00
Vehicles and Equipment	60,228,723.28	4,644,398.94	368,818.05		64,504,304.17
	$ 1,448,285,823.28	$ 7,419,398.94	$ 392,318.05	$ -	$ 1,455,312,904.17

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
	$ 1,448,128,647.11	$ 1,485,013.01	$ 1,327,026.36	$ (810.48)	$ 1,448,285,823.28

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 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 as, 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 June15, 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.

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.

In December 2023, the Governmental Accounting Standards Board issued GASB Statement No. 102, *"Certain Risk Disclosures"*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. 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.

2. *CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)*

A. *Cash and Cash Equivalents (Continued)*

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, 2023:

	Bank	Reconciling Items		Reconciled
Fund Type	Balance	Additions	Deletions	to Balance
Current Fund	$219,725,208.69	$6,134,757.47	$17,884,500.75	$207,975,465.41
Other Trust Fund	69,793,860.10	85,080.49	939,323.87	68,939,616.72
General Capital Fund	27,027,827.47		1,861,669.70	25,166,157.77
	$316,546,896.26	$6,219,837.96	$20,685,494.32	$302,081,239.90

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, 2023, of the cash balance in the bank, $2,924,950.63 was covered by Federal Depository Insurance and $313,621,945.63 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.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

A. Cash and Cash Equivalents (Continued)

As of December 31, 2023, 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, 2023 was $316,546,896.26. 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:

Year	Net Valuation on which County Taxes are Apportioned	County Tax Rate	County Open Space Tax Rate
2023	$108,092,542,017.00	$0.4142	$0.0151
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

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:

Year	Real Property Tax	Added and Omitted Taxes Under Chapter 397, P.L. 1941	Total Tax Levy	Cash Collections
2023	$443,671,426.30	$2,191,553.00	$445,862,979.30	$445,600,236.07
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

Cash collections include taxes unpaid in prior years.

4. FUND BALANCE APPROPRIATED

Year	Balance December 31	Utilized in Budget of Succeeding Year
2023	$ 126,187,556.63	$36,000,000.00
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

5. PENSION PLANS

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**.

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		
	2023	2022	2021
Covered Employee Payroll	$164,469,413	$159,161,345	$155,910,901
Total Payroll	318,125,439	317,225,402	312,782,187
Actuarial Contribution Requirements	28,414,067	27,259,351	23,175,722
Total Contributions	40,745,976	39,437,695	35,020,779
Employer Share	28,414,067	27,259,391	23,175,722
% of Covered Payroll	17.28%	17.13%	14.86%
Employee's Share	12,331,909	12,178,304	11,845,057
% of Covered Payroll	7.50%	7.65%	7.60%

5. *PENSION PLANS (Continued)*

***Description of Systems** (Continued)*

	PFRS		
	2023	2022	2021
Covered Employee Payroll	$ 88,247,805	$ 89,275,684	$ 89,631,998
Total Payroll	318,125,439	317,225,402	312,782,187
Actuarial Contribution Requirements	32,980,195	33,014,259	29,798,434
Total Contributions	41,804,820	41,941,248	38,760,900
Employer Share	32,980,195	33,014,259	29,798,434
% of Covered Payroll	37.37%	36.98%	33.25%
Employee's Share	8,824,625	8,926,989	8,962,466
% of Covered Payroll	10.00%	10.00%	10.00%

Assumptions

The collective total PERS and PFRS pension liability for June 30, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022 using an actuarial experience study for the period July 1, 2014 to June 30, 2018 for PERS and for the period July 1, 2018 to June 30, 2021 for PFRS. The pension liability was rolled forward to June 30, 2023. 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 6.55% for PERS and thereafter 3.00% to 7.00% based on years of service and through all future years 3.25% to 16.25% 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.

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, 2023. 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.

5. *PENSION PLANS (Continued)*

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 ¼ 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.

- 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, 2023 and 2022, 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%)
2023	$404,241,992	$310,528,466	$230,765,865

	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase (8.00%)
2022	$422,649,182	$328,984,864	$249,272,759

5. *PENSION PLANS (Continued)*

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:

	2023	2022
Employer Net Pension Liability	$307,932,357.00	$326,222,088.00
Nonemployer Proportional Share of the Net Pension Liability	2,596,109.00	2,762,776.00
	$310,528,466.00	$328,984,864.00

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, 2023 and 2022, 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.

5. PENSION PLANS (Continued)

Police and Firemen's Retirement System:

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%)
2023	$451,672,917	$324,169,128	$217,989,936

	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase) (8.00%)
2022	$469,638,210	$342,274,959	$236,244,434

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:

	2023	2022
Employer Net Pension Liability	$273,731,007.00	$ 290,563,224.00
Nonemployer Proportional Share of the Net Pension Liability	50,538,121.00	51,711,735.00
	$324,269,128.00	$ 342,274,959.00

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, 2022 and 2021 are based on the ratio of each employer's contributions to total employer contributions of the group for the fiscal years ended June 30, 2023 and 2022, respectively.

5. *PENSION PLANS (Continued)*

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

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, 2023:

	PERS	PFRS
Net Pension Liabilities	$307,932,357	$273,731,007
Deferred Outflow of Resources	12,798,989	26,252,027
Deferred Inflow of Resources	27,251,680	51,537,464
Pension Expense	(2,527,391)	9,664,620
Contributions Made After Measurement Date	28,414,067	32,980,195

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, 2023 and 2022. The County's proportionate share of the collective net pension liability as of June 30, 2023 and 2022 was 2.1259624006% and 2.1616457521% for PERS and 2.4774765696% and 2.5384779147% 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, 2023, the amount determined as the County's proportionate share of the PERS net pension liability was $307,932,351. For the year ended June 30, 2023, the County would have recognized PERS pension income of $(2,527,391). At June 30, 2023, deferred outflows of resources and deferred inflows of resources related to the PERS pension are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 2,944,251	$ 1,258,738
Change of Assumptions	676,480	18,662,019
Net Difference Between Projected and Actual Investment Earnings	1,418,071	
Net Change in Proportions	7,760,187	7,330,923
Total Contributions and Proportionate Share of Contributions After the Measurement Date	28,414,067	
	$41,213,056	$27,251,680

5. *PENSION PLANS (Continued)*

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

At June 30, 2023, the amount determined as the County's proportionate share of the PFRS net pension liability was $273,731,007. For the year ended June 30, 2023, the County would have recognized PFRS pension expense of $9,664,620. At June 30, 2023, deferred outflows of resources and deferred inflows of resources related to the PFRS pension are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$11,720,614	$13,054,542
Change of Assumptions	590,809	18,483,401
Net Difference Between Projected and Actual Investment Earnings	13,940,604	
Net Change in Proportions		19,999,521
Total Contributions and Proportionate Share of Contributions After the Measurement Date	32,980,195	
	$59,232,222	$51,537,464

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, 2023) 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, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	28.00%	8.98%
Non-U.S. Developed Markets Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Markets Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

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:

	PERS		PFRS	
Year	County	Employees	County	Employees
2023	$28,657,086.58	$12,331,909.00	$33,112,355.53	$8,824,625.00
2022	18,711,710.70	12,178,304.00	33,083,420.28	8,926,989.00
2021	15,801,507.00	11,845,057.00	27,606,748.94	8,916,205.00

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	30,352,085.00
	$52,503,068.00

6. *OTHER POSTEMPLOYMENT BENEFITS (OPEB)*

Information presented below is as of June 30, 2022. 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) Annual Comprehensive Financial Report (ACFR), 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, 2022. Additional information was not available as of the date of this audit.

At December 31, 2022, the County had a liability of $762,699,283 for its proportionate share of the non-special funding net OPEB liability. The net OPEB liability was measured as of June 30, 2022 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, 2022, the County's proportion was 4.753675% which was a decrease of 0.027065% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the County would have recognized OPEB expense of $136,764,747. At December 31, 2022, 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)*

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$102,452,652	$262,000,964
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	202,102	
Differences Between Expected and Actual Experience	39,644,811	142,298,815
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	401,645,285	38,094,067
Total	$543,944,850	$442,393,846

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:	
2023	$ (1,463,380,541)
2024	(1,464,672,406)
2025	(1,156,630,079)
2026	(516,557,746)
2027	(115,810,526)
Thereafter	(794,478,497)

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 7.82 years for the 2022 and 2021 amounts.

Actual Assumptions and Other Inputs

The total OPEB liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of June 30, 2021, which rolled forward to June 30, 2022. 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 for all Future Years	2.75% to 6.55%
Police and Firemen's Retirement System (PFRS):	
Rate for all Future Years	3.25% to 16.25%

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, 2021 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2018 to June 30, 2021.

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, 2022 was 3.54%. 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, 2022		
	1% Decrease 2.54%	At Current Discount Rate 3.54%	1% Increase 4.54%
County's Proportionate Share of Net OPEB Liability	$ 889,918,014	$767,699,283	$669,362,878

	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

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, 2022		
	1% Decrease	Healthcare Cost Trend Rate	1% Increase
County's Proportionate Share of Net OPEB Liability	$651,262,414	$767,699,283	$ 916,822,124

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

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, 2022 has 263 members under the Special Funding Situation. The State proportionate share of the net OPEB liability attributed to the County is $53,972,755.

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:

Year	Amount
2023	$ -
2022	1,590.63
2021	5,401.12

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 2023, the sum of $116,689.68 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 PFRS 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 2023, there were thirty-eight (38) officials enrolled in the DCRP. Contributions to the plan for the past three (3) years are as follows:

Year	County	Employees
2023	$48,054.30	$92,098.88
2022	46,767.06	97,917.60
2021	35,956.72	93,668.55

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)

	Year 2023	Year 2022	Year 2021
Issued:			
Bonds and Notes	$ 569,385,000.00	$595,456,000.00	$ 587,275,000.00
Refunding Bonds	81,670,000.00	105,965,000.00	118,335,000.00
Loans Payable	3,439,092.75	5,074,423.18	6,631,034.67
Authorized but Not Issued:			
Bonds and Notes:			
General	67,936,687.99	33,909,687.99	27,951,150.99
County Guaranteed Debt:			
Essex County Improvement Authority:			
Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding	208,735,000.00	140,000,000.00	201,490,000.00
Airport Revenue and Refunding Bonds Outstanding	9,075,000.00	9,915,000.00	10,725,000.00
Equipment Lease Revenue Bonds Outstanding	4,792,166.00	4,990,000.00	6,980,000.00
City of Newark: Bonds Outstanding	66,860,000.00	68,195,000.00	69,465,000.00
Essex County Utilities Authority: Bonds Outstanding			8,340,000.00
	$1,011,892,946.74	$963,505,111.17	$1,037,192,185.66

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 0.616%:

	Gross Debt	Deductions	Net Debt
General Debt	$ 1,011,892,946.73	$ 339,902,166.00	$ 671,990,780.73

Deductions:	
Lease Revenue and Lease Revenue Refunding Bonds Issued by the Essex County Improvement Authority	$ 208,735,000.00
Airport Refunding Bonds Issued by the Essex County Improvement Authority	9,075,000.00
Equipment Lease Revenue Bonds Issued by the Essex County Improvement Authority	4,792,166.00
Revenue Bonds - City of Newark Issued by the Essex County Improvement Authority	66,860,000.00
Capital Projects for the County College - Chapter 12 State Aid	9,560,000.00
Pension Refunding Bonds	40,880,000.00
	$ 339,902,166.00

Net Debt, $671,990,780.73 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, $109,001,140,127.00 equals 0.616%.

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

Borrowing Power - 2% of Equalized Valuation Basis	$ 2,180,022,802.54
Net Debt	671,990,780.73
Remaining Borrowing Power	$ 1,508,032,021.81

The foregoing debt information is in agreement with the 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:

	General Serial Bonds		Refunding Bonds		ECIA Loan Program		
Year	Principal	Interest	Principal	Interest	Principal	Interest (1)	Total
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
	$ 569,385,000.00	$ 188,064,640.00	$ 81,670,000.00	$ 14,977,390.00	$ 1,270,000.00	$ 202,500.00	$ 855,569,530.00

Note:

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

9. *COUNTY DEBT (Continued)*

As of December 31, 2023, the County's long-term debt is as follows:

General Obligation Bonds

$20,400,000, 2014 Bonds due in annual installments of $1,355,000 to $1,585,000 through September 2029, interest at 2.25% to 3.00%.	$ 8,785,000.00
$23,560,000, 2015A Bonds due in annual installments of $1,995,000 to $2,160,000 through September 2027, interest at 3.00% to 5.00%.	8,300,000.00
$24,520,000, 2016A Bonds due in annual installments of $1,175,000 to $1,740,000 through September 2035, interest at 2.125% to 5.00%.	17,105,000.00
$18,665,000, 2017A Bonds due in annual installments of $1,180,000 to $1,555,000 through September 2032, interest at 3.00% to 5.00%.	12,145,000.00
$22,605,000, 2018A Bonds due in annual installments of $1,370,000 to $1,955,000 through September 2033, interest at 3.00% to 5.00%.	16,470,000.00
$117,280,000, 2019A Bonds due in annual installments of $2,790,000 to $4,790,000 through September 2049, interest at 2.00% to 5.00%.	107,285,000.00
$96,220,000, 2020 Bonds due in annual installments of $2,295,000 to $3,940,000 through September 2050, interest at 2.00% to 5.00%.	89,710,000.00
$31,460,000, 2021A Bonds due in annual installments of $1,730,000 to $2,375,000 through August 2037, interest at 0.50% to 4.00%.	29,080,000.00
$44,160,000, 2022A Bonds due in annual installments of $2,600,000 to $4,045,000 through August 2036, interest at 3.00% to 4.00%.	42,135,000.00
	$ 331,015,000.00

9. COUNTY DEBT (Continued)

<u>County College and Vocational School Bonds</u> (Continued)

$4,000,000, 2013A County Vocational School Bonds due in annual installments of $290,000 to $345,000 through September 2028, interest at 3.50% to 4.00%.	$ 1,580,000.00
$2,100,000, 2014B Vocational School Bonds due in annual installments of $140,000 to $160,000 through September 2029, interest at 2.25% to 3.00%.	910,000.00
$2,500,000, 2014C County College Bonds due in annual installments of $250,000 through September 2024, interest at 2.25%.	250,000.00
$2,500,000, 2014D County College Bonds due in annual installments of $250,000 through September 2024, interest at 2.25%.	250,000.00
$55,000,000, 2015B Vocational School Bonds due in annual installments of $1,425,000 to $2,340,000 through September 2045, interest at 3.00% to 5.00%.	42,985,000.00
$80,000,000, 2016B Vocational School Bonds due in annual installments of $2,045,000 to $3,450,000 through September 2046, interest at 2.125% to 5.00%.	67,020,000.00
$1,250,000, 2016C County College Bonds due in annual installments of $125,000 through September 2026, interest at 5.00%.	375,000.00
$1,250,000, 2016D County College Bonds due in annual installments of $125,000 through September 2026, interest at 5.00%.	375,000.00
$28,000,000, 2017B Vocational School Bonds due in annual installments of $690,000 to $1,220,000 through September 2047, interest at 3.00% to 5.00%.	24,170,000.00
$1,250,000, 2017C County College Bonds due in annual installments of $125,000 through September 2027, interest at 5.00%.	500,000.00
$1,250,000, 2017D County College Bonds due in annual installments of $125,000 through September 2027, interest at 5.00%.	500,000.00
$35,000,000, 2018B County Vocational School Bonds due in annual installments of $845,000 to $1,440,000 through September 2048, interest at 3.00% to 5.00%.	31,210,000.00
$1,850,000, 2018C County College Bonds due in annual installments of $185,000 through September 2028, interest at 5.00%.	925,000.00

9. COUNTY DEBT (Continued)

<u>County College and Vocational School Bonds</u> (Continued)

$1,850,000, 2018D County College Bonds due in annual installments of $185,000 through September 2028, interest at 5.00%.	$ 925,000.00
$3,600,000, 2019B County College Bonds due in annual installments of $360,000 through September 2029, interest at 4.00% to 5.00%.	2,160,000.00
$3,600,000, 2019 County College Bonds due in annual installments of $360,000 through September 2029, interest at 4.00% to 5.00%.	2,160,000.00
$45,000,000, 2021B Bonds due in annual installments of $2,680,000 to $3,600,000 through August 2036, interest at 0.50% to 4.00%.	41,400,000.00
$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%.	4,365,000.00
$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%.	3,565,000.00
$10,000,000, 2022B Bonds due in annual installments of $535,000 to $870,000 through August 2037, interest at 3.00% to 4.00%.	9,565,000.00
$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%.	1,590,000.00
$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%.	1,590,000.00
	$ 238,370,000.00

<u>Refunding Bonds</u>

$54,665,000, 2003 Bonds due in annual installments of $2,060,000 to $6,625,000 through April 2033, interest at 4.95%. The Bonds are not subject to optional redemption.	$ 40,880,000.00
$23,920,000, 2016A Bonds due in annual installments of $45,000 through March 2025, interest at 4.00% to 5.00%.	90,000.00
$6,900,000, 2016B Bonds due in annual installments of $250,000 to $260,000 through March 2025, interest at 4.00% to 5.00%.	510,000.00

9. COUNTY DEBT (Continued)

Refunding Bonds (Continued)

$8,140,000, 2016C Bonds due in annual installments of $55,000 to $60,000 through March 2025, interest at 4.00% to 5.00%.	$ 115,000.00
$4,010,000, 2016D County College Bonds due in annual installments of $95,000 to $100,000 through March 2025, interest at 3.00% to 4.00%.	195,000.00
$34,680,000, 2017 Bonds due in annual installments of $3,765,000 to $17,080,000 through August 2025, interest at 3.50% to 5.00%.	32,195,000.00
$8,010,000, 2017 County College Bonds due in annual installments of $1,235,000 to $3,705,000 through August 2025, interest at 3.50% to 5.00%.	7,685,000.00
	$ 81,670,000.00

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, 2023:

Loan 1:

Verona Lake Dam Restoration

Year	Total	Principal	Interest
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
	$149,802.89	$142,579.37	$7,223.52

Loan 2:

Diamond Mill Dam Restoration

Year	Total	Principal	Interest
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
	$263,994.56	$239,345.91	$24,648.65

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, 2023 is in the amount of $1,787,167.47.

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)***

Year	Total	Principal	Interest
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
	$2,150,967.17	$1,787,167.47	$363,799.70

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:

Date of Issue	Original Issue	Year 2012	Year 2013
6/3/2010	$4,275,000.00	$3,705,000.00	$3,420,000.00

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, 2023:

Description	Date of Loan	Amount of Original Loan	Maturities of Loans Outstanding Dec. 31, 2023		Interest Rate	Balance Dec. 31, 2023
			Date	Amount		
Essex County Improvement Authority - General Improvements	06-03-10	$ 4,275,000.00	07-01-2024	$ 285,000.00	*	
			07-01-2025	285,000.00	*	$ 570,000.00
Essex County Improvement Authority - General Improvements	06-24-15	3,500,000.00	06-01-2023/2025	350,000.00	10.00% (1)	700,000.00
						$ 1,270,000.00

(1) Estimated Interest Rate

*Variable Interest Rate

9. *COUNTY DEBT (Continued)*

Lease Revenue Bonds and Notes

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:

Purpose

Bonds	Date of Issue	Expiration Date	Principal Amount	Amount Outstanding Dec. 31, 2023
General Obligation Lease Revenue Bonds, (Social Service Facilities Project) (Noncallable)	9-01-98	9-01-27	$ 5,000,000.00	$ 1,210,000.00
Project Consolidation Revenue Bonds, Series 2004	10-01-04	10-01-30	188,565,000.00	81,175,000.00
Project Consolidation Revenue Bonds, Series 2006	9-16-05	12-15-24	41,865,000.00	3,395,000.00
Project Consolidation Revenue Bonds, Series 2005	8-24-05	12-15-27	11,515,000.00	840,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-29	14,420,000.00	1,445,000.00
Project Consolidation Revenue Refunding Bonds, Series 2017	11-14-17	12-15-23	4,815,630.00	1,835,000.00
Project Consolidation Revenue Refunding Bonds, Series 2017	11-14-17	12-15-23	33,644,370.00	
			299,825,000.00	89,900,000.00
Notes				
Lease Notes, Series 2023A	7-03-24	12-31-24	118,835,000.00	118,835,000.00
Total			$ 418,660,000.00	$ 208,735,000.00

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.

Year	Total	Principal	Interest
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	12,538,675.00	11,885,000.00	653,675.00
	$108,214,861.28	$89,900,000.00	$18,314,861.28

Bonds and Notes Authorized but Not Issued

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

	Balance Dec. 31, 2023	Balance Dec. 31, 2022
General Capital Fund	$67,936,687.99	$33,909,688.00

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:

Purpose	Date of Issue	Expiration Date	Principal Amount	Annual Installment Amounts	Interest Rates	Amount Outstanding Dec. 31, 2023
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%	$ 9,075,000.00

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%.	$4,792,166.00

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%.	$66,860,000.00

10. LEASES

In June 2017, the Governmental Accounting Standards Board 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:

Year	Total Leases	Operating Leases	Financing Leases Total	Financing Leases Principal	Financing Leases Interest
2024	$ 25,594,571.89	$ 3,287,883.13	$ 22,306,688.76	$ 17,470,000.00	$ 4,836,688.76
2025	19,573,589.04	2,630,849.04	16,942,740.00	13,030,000.00	3,912,740.00
2026	17,692,457.97	1,829,499.21	15,862,958.76	12,640,000.00	3,222,958.76
2027	16,275,490.09	790,591.33	15,484,898.76	12,930,000.00	2,554,898.76
2028	12,981,275.00	440,625.00	12,540,650.00	10,680,000.00	1,860,650.00
Later	25,076,925.00		25,076,925.00	23,150,000.00	1,926,925.00
Total Future Minimum Lease Payments	$ 117,194,308.99	$ 8,979,447.71	$ 108,214,861.28	$ 89,900,000.00	$ 18,314,861.28

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:

Year	Operating Leases
2024	$ 2,533,778.40
2025	2,433,017.67
2026	2,450,727.30
2027	2,261,756.16
2028	2,040,023.40
Later	21,540,181.80
Total Future Minimum Lease Receivables	$ 33,259,484.73

11. *SUBSCRIPTION LEASES*

In June 2022, Statement No. 96, Subscription-Based Information Technology Arrangements was implemented providing municipalities guidance on the accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) for government end users. Under this new guidance, the County must disclose and report any SBITAs in excess of one year with the following information. A general description of its SBITAs, including the basis, terms and conditions on which variable payments not included in the measurement of the subscription liability are determined; the total amount of subscription assets, and the related accumulated amortization, disclosed separately from other capital assets; the amount of outflows of resources recognized in the reporting period for variable payments not previously included in the measurement of the subscription liability; the amount of outflows of resources recognized in the reporting period for other payments, such as termination penalties, not previously included in the measurement of the subscription liability, principal and interest requirements to maturity, presented separately, for the subscription liability for each of the five subsequent fiscal years and in five-year increments thereafter and commitments under SBITAs before the commencement of the subscription term; the components of any loss associated with an impairment.

The County has a three (3) year Subscription-Based Arrangement with Microsoft. The Subscription Liability payment is as follows:

Year	Subscription Liability
2024	$ 1,196,140.37
Total Future Minimum Lease Payments	$ 1,196,140.37

12. *INTERFUND RECEIVABLES AND PAYABLES*

As of December 31, 2023, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

	Due from Other Funds	Due to Other Funds
Current Fund	$	$17,953,815.49
Federal and State Grant Fund	17,953,815.49	
	$17,953,815.49	$17,953,815.49

13. *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.

13. *DEFERRED COMPENSATION PLAN (Continued)*

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.

14. *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, 2023 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 2023 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, 2023.

Activity for the Workers' Compensation Trust Fund for the year 2023 is detailed as follows:

Balance December 31, 2022		$ 182,793.56
Increases:		
Budget Appropriation	$4,484,589.22	
Other	1,386,727.86	
		5,871,317.08
		6,054,110.64
Decreases:		
Claims	5,676,407.91	
Management Fees	157,657.00	
		5,834,064.91
Balance December 31, 2023		$ 220,045.73

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, 2023 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, 2023 for possible catastrophic claims.

14. RISK MANAGEMENT (Continued)

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, 2023 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, 2023 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2023.

15. 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 $9,286,832.25 computed internally at 2023 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2023 for accumulated vacation, sick and compensatory time and personal days. This amount was not verified by audit.

15. *CONTINGENT LIABILITIES (Continued)*

a. ***Compensated Absences** (Continued)*

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, 2023 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.

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:

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

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 $20,000,000) 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.

15. *CONTINGENT LIABILITIES (Continued)*

e. Service Charge Escrow Deposit 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.

g. Litigation

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 has offered a settlement to plaintiff Alegunlade. A county offer has not been received to date.

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 Labors Standard 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 enforcement officers.

At this time discovery, except for experts, is complete. There is a status/case management conference and a settlement conference scheduled.

The plaintiff made a settlement demand in the amount of $4.5 million which is regarded as excessive. The anticipation of any verdict is to be significantly lower.

There is a reasonable possibility of an unfavorable outcome.

The County intends to contest this case vigorously.

15. CONTINGENT LIABILITIES (Continued)

g. <u>Litigation</u> (Continued)

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.

Branch v. County of Essex:

Plaintiffs are a fifteen year old minor who was struck by a co-defendant vehicle on Franklin Avenue in the City of Newark on June 11, 2015 and his mother.

Plaintiff alleges that the park entrance constitutes a dangerous condition of public property and a public nuisance.

Based on an assessment of verdicts in similar matters, the financial exposure could be in excess of $13 million.

The case is in fact discovery.

Estate of Dawud v. Essex County:

Plaintiff's estate filed a lawsuit alleging violation of the constitution of the State of New Jersey and New Jersey Civil Rights Act arising out of Mahmoud Ibn Dawud's confinement at Essex County Correctional Facility and his death on May 14, 2022.

Paul A. Alfano v. County of Essex Arbitration:

The plaintiff alleges that he was retaliated, faced hostile work environment, age discrimination in violation of the New Jersey Law Against Discrimination, and harassed related to his employment with the County of Essex as a stationary engineer. The alleged actions, he claims, resulted in docked pay, suspension, and inequal opportunities for overtime work.

The County of Essex intends to vigorously defend this matter.

Jayshawn Boyd, et al v. County of Essex:

Plaintiff alleges that he sustained injuries due to an assault that took place on September 23, 2021 at the Essex County Correctional Facility.

This case is in the midst of discovery.

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.

15. *CONTINGENT LIABILITIES (Continued)*

g. ***Litigation** (Continued)*

Peter Kessler, as Father and Natural Gua4rdian 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.

At this time, discovery is ongoing.

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, with a value of $4,520,000.00.

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.

16. *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:

Resolution/ Ordinance Number	Purpose
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.

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

Resolution/ Ordinance Number	Purpose
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.
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 nonprocessible 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, 2023.

17. *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").

18. *SUBSEQUENT EVENTS*

The County of Essex has evaluated subsequent events that occurred after the balance sheet date, but before June 14, 2024. No items were determined to require disclosure.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

	Ref.	Regular Fund		Federal and State Grant Fund	
Balance December 31, 2022	A		$ 235,183,949.32		$
Increased by Receipts:					
Nonbudget Revenue	A-2a	$ 1,238,319.26		$	
Certificates of Deposit Redeemed	A-6	50,000,000.00			
Petty Cash Funds	A-7	13,300.00			
Taxes Receivable	A-9	445,600,236.07			
Revenue Accounts Receivable	A-12	313,415,055.75			
Interfunds Receivable	A-14			134,526,662.23	
Appropriation Reserves	A-15	2,548,018.85			
Due to State of New Jersey	A-17	63,401,737.60			
Prepaid Revenue	A-18	1,628,477.16			
Interfunds Payable	A-19	113,572,058.30			
Miscellaneous Reserves	A-20	3,379,000.00			
Federal and State Grants Receivable	A-21			94,486,820.79	
County of Essex Matching Grant Funds	A-22			280,026.00	
Federal and State Grant Funds Unappropriated	A-23			772,874.02	
			994,796,202.99		230,066,383.04
			1,229,980,152.31		230,066,383.04
Decreased by Disbursements:					
Prior Years' Revenue Refunds	A-1	385,790.75			
Budget Appropriations	A-3	757,627,727.39			
Certificates of Deposit Purchased	A-6	40,000,000.00			
Petty Cash Funds	A-7	13,300.00			
Interfunds Receivable	A-14			111,394,882.48	
Appropriation Reserves	A-15	24,638,223.28			
Accounts Payable	A-16	1,317,072.08			
Due to State of New Jersey	A-17	63,401,737.60		41,476.00	
Interfunds Payable	A-19	134,620,835.80			
Federal and State Grants - Appropriated	A-22			118,630,024.56	
			1,022,004,686.90		230,066,383.04
Balance December 31, 2023	A		$ 207,975,465.41		$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2023

A-5

	Total	Checking Accounts	Money Market Funds
Balance per Statements:			
Bank of America:	$ 2,582,858.01	$ 2,582,858.01	$
Industrial Bank:	151,214.94		151,214.94
	5,148,714.45		5,148,714.45
New York Community Bank:	69,724.64	69,724.64	
	432.88	432.88	
Citizens Bank:	1,062,765.37	1,062,765.37	
PNC Bank:	60,188,486.77	60,188,486.77	
The Provident Bank:	25,013.46	25,013.46	
	4,084,582.69	4,084,582.69	
TD Bank, NA:	89,549,631.67	89,549,631.67	
	7,506.31	7,506.31	
	16,832,387.91	16,832,387.91	
	2,795.34	2,795.34	
	267,030.73	267,030.73	
Valley Bank:	29,206,149.39	29,206,149.39	
Kearney Bank:	241,808.98	241,808.98	
Connect One Bank:	10,304,105.15	10,304,105.15	
	219,725,208.69	214,425,279.30	5,299,929.39
Plus: Deposits-in-Transit	3,699,323.18	3,699,323.18	
Transfer-in-Transit	2,435,434.29	2,435,432.29	2.00
	225,859,966.16	220,560,034.77	5,299,931.39
Less: Outstanding Checks	16,546,932.69	16,546,932.69	
Transfer-in-Transit	1,337,568.06	1,325,854.70	11,713.36
	17,884,500.75	17,872,787.39	11,713.36
	$207,975,465.41	$202,687,247.38	$5,288,218.03
Reference	A-4		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS, DISBURSEMENTS AND RECONCILIATION
CERTIFICATES OF DEPOSIT

A-6

	Ref.	
Balance December 31, 2022	A	$50,000,000.00
Increased by:		
Purchased	A-4	40,000,000.00
		90,000,000.00
Decreased by:		
Redeemed	A-4	50,000,000.00
Balance December 31, 2023	A	$40,000,000.00

Analysis of Balance

Bank	Maturity Date	Interest Rate	Amount
TD Bank	1-16-24	5.33%	$40,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PETTY CASH FUNDS

A-7

	Received from Division of Treasury	Returned to Division of Treasury
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
Department of Corrections	2,000.00	2,000.00
Superintendent of Schools	200.00	200.00
Clerk - Board of County Commissioners	200.00	200.00
County Clerk	100.00	100.00
	$13,300.00	$13,300.00
Reference	A-4	A-4

CHANGE FUNDS

A-8

	Balance Dec. 31, 2022	Balance Dec. 31, 2023
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
	$13,425.00	$13,425.00
Reference	A	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

TAXES RECEIVABLE

A-9

	Balance Dec. 31, 2022	2022 Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2023
Township of Belleville	$ 142,518.56	$ 15,775,147.16	$ 32,629.32	$ 15,917,665.72	$ 32,629.32
Township of Bloomfield	52,267.94	25,803,333.84	62,185.39	25,855,601.78	62,185.39
Borough of Caldwell	10,766.88	5,551,060.20	9,894.12	5,561,827.08	9,894.12
Township of Cedar Grove	30,297.91	11,190,042.88	26,500.16	11,220,340.79	26,500.16
City of East Orange	17,967.89	20,362,715.30	122,586.44	20,380,683.19	122,586.44
Borough of Essex Fells	11,823.10	3,374,059.82	10,491.99	3,385,882.92	10,491.99
Township of Fairfield	58,907.49	15,749,941.12	96,545.95	15,808,848.61	96,545.95
Borough of Glen Ridge	12,827.15	9,391,907.74	17,623.27	9,404,734.89	17,623.27
Township of Irvington	40,288.21	12,603,085.40	62,329.21	12,643,373.61	62,329.21
Township of Livingston	381,475.52	39,233,841.70	467,509.75	39,615,317.22	467,509.75
Township of Maplewood	113,945.39	20,801,106.60	82,387.96	20,915,051.99	82,387.96
Township of Millburn	182,698.66	44,808,276.36	154,338.02	44,990,975.02	154,338.02
Township of Montclair	120,244.91	40,908,730.42	118,128.12	41,028,975.33	118,128.12
City of Newark	394,282.46	64,767,274.66	663,727.88	65,161,557.12	663,727.88
Borough of North Caldwell	25,628.20	9,007,272.48	8,898.76	9,032,900.68	8,898.76
Township of Nutley	43,604.06	19,436,908.72	66,786.84	19,480,512.78	66,786.84
City of Orange Township	17,632.77	8,587,144.06	18,757.09	8,604,776.83	18,757.09
Borough of Roseland	10,984.12	7,771,944.92	4,358.36	7,782,929.04	4,358.36
Township of South Orange Village	16,211.29	15,246,844.08	18,418.13	15,263,055.37	18,418.13
Township of Verona	35,314.46	12,453,000.02	28,635.88	12,488,314.48	28,635.88
Township of West Caldwell	147,057.26	11,800,955.34	23,654.26	11,948,012.60	23,654.26
Township of West Orange	62,065.40	29,046,833.62	95,166.10	29,108,899.02	95,166.10
	$ 1,928,809.63	$ 443,671,426.44	$ 2,191,553.00	$ 445,600,236.07	$ 2,191,553.00
Reference	A	Reserve	Reserve	A-4,Below	A

	Ref.	
Added and Omitted Taxes	A-2	$ 1,928,809.63
County Purpose Tax	A-2	443,671,426.44
	Above	$ 445,600,236.07

DEPOSITS RECEIVABLE

A-10

	Ref.	
Balance December 31, 2022	A	$113,344.25
Increased by:		
Charges - Net	Reserve	23,513.58
Balance December 31, 2023	A	$136,857.83

Analysis of Balance

	Account Number	
Administrative Office of the Courts:		
Prosecutor's Office	28400	$ 9,086.00
Prosecutor's Office	28325	123,557.03
Office of County Counsel	1654	744.00
Office of County Counsel	28300	3,470.80
		$136,857.83

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

OTHER ACCOUNTS RECEIVABLE

A-11

	Ref.	
Increased by:		
Overpayments	A-19	$110,000.00
Balance December 31, 2023	A	$110,000.00
Analysis of Balance		
American Rescue Funds PY 2021		$ 110,000.00
Analysis of Charge to Fund Balance		
Balance December 31, 2023		$110,000.00
Balance December 31, 2022		
Net Change in Operations	A-1	$ 110,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-12
Sheet #1

	Ref.	Balance Dec. 31, 2022	Prior Period Adjustment	Accruals	Collections	Cancelled	Balance Dec. 31, 2023
Local Revenue:							
County Clerk	A-2	$	$	$ 253,216.50	$ 253,216.50	$	$
Register of Deeds	A-2	139,977.00		10,187,358.94	10,327,335.94		
County Surrogate	A-2			772,107.53	772,107.53		
County Sheriff	A-2	7,804.16		1,992,044.43	1,999,848.59		
Essex County Parks	A-2	108.33		18,688,547.70	18,687,743.45		912.58
Interest on Investments and Deposits	A-2			11,524,807.32	11,524,807.32		
Hospital Center:							
State Share of Costs (Medicare/Medicaid)	A-2			979,575.70	979,575.70		
Other Revenue (Mental Hospital)	A-2			189,785.96	189,785.96		
Division of Roads and Bridges:							
Road Openings	A-2			588,830.00	588,830.00		
Essex County Youth House	A-2			349,468.61	349,468.61		
Vending Machine Commissions	A-2			58,416.00	58,416.00		
Essex County Division of Welfare:							
Medicaid Processing	A-2			845,000.00	845,000.00		
State and Federal Participation	A-2			38,665,711.60	38,665,711.60		
Miscellaneous	A-2			30,000,000.00	30,000,000.00		
Rents - County Property	A-2			3,818,922.16	3,818,922.16		
Motor Vehicle Fines	A-2			2,315,717.41	2,315,717.41		
Grants - Indirect Cost/Fringe Benefits	A-2			7,037,908.72	7,000,494.14		37,414.58
Title IV-D Child Enforcement Program	A-2			1,313,168.36	1,313,168.36		
ECIA Parking	A-2			154,861.56	154,861.56		
School Board Elections	A-2			242,243.21	242,243.21		
CTP Debt Service Reimbursement	A-2			878,843.17	878,843.17		
Alternative to Incarceration	A-2			33,000,000.00	33,000,000.00		
Reimbursement for School Board Elections	A-2	45,056.25		429,003.23	471,304.52		2,754.96
Federal Inmate Housing	A-2			35,780,590.69	35,780,590.69		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-12
Sheet #2

	Ref.	Balance Dec. 31, 2022	Prior Period Adjustment	Accruals	Collections	Cancelled	Balance Dec. 31, 2023
Local Revenue:							
Passaic County Youth Detention Agreement	A-2	$	$	$ 2,282,614.48	$ 2,282,614.48	$	$
Inmate Co-Pay	A-2			181,330.53	181,330.53		
State Aid:							
Franchise Taxes on Life Insurance Companies	A-2			1,213,035.59	1,213,035.59		
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2			3,056,716.00	3,056,716.00		
Essex County Vocational School - Debt Service Aid	A-2			10,932,515.00	10,932,515.00		
SFEA Funds - Youth Detention	A-2			1,219,500.00	1,219,500.00		
Local Law Enforcement Assistance Component	A-2			7,000,000.00	7,000,000.00		
Social and Welfare Services:							
Supplemental Social Security Income	A-2			2,858,475.00	2,858,475.00		
Psychiatric Facilities (C. 73, P. L. 1990):							
State Patients in County Psychiatric Hospitals	A-2			53,434,398.45	53,434,398.45		
Other Items:							
Revised Fees (P.L. 2001, C. 370):							
Register	A-2			1,145,786.10	1,145,786.10		
Sheriff	A-2			1,165,606.44	1,153,281.44		12,325.00
Union County Youth Services	A-2			1,532,018.44	1,532,018.44		
Hudson County Youth Services	A-2			2,415,168.73	2,415,168.73		
New Jersey State Inmates	A-2			6,198,301.38	6,198,301.38		
Capital Surplus	A-2			3,000,000.00	3,000,000.00		
Hospital Fee PILOT Program	A-2			8,048,551.50	8,048,551.50		
Union County Correctional Services	A-2			13,265,751.00	13,265,751.00		
ARP Revenue Loss	A-2			15,000,000.00	15,000,000.00		
Proceeds of Settlement of Suits	A-2	2,032.00				2,032.00	
		194,977.74		334,015,897.44	334,155,436.06	2,032.00	53,407.12

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-12
Sheet #3

	Ref.	Balance Dec. 31, 2022	Prior Period Adjustment	Accruals	Collections	Cancelled	Balance Dec. 31, 2023
Miscellaneous Revenue Not Anticipated:							
Interlocal Service Agreements:							
Essex County Utilities Authority:							
Indirect Costs		$228,261.13	$	$ 246,018.20	$ 228,261.13	$	$246,018.20
SORA Fees				351,427.99	351,427.99		
Public Works Deposits				169,866.12	152,526.12		17,340.00
Host Comm Benefit Tax				89,069.00	89,069.00		
Prosecutor's Office				6,343.91	6,343.91		
Municipal Reimbursements - Street Lighting		8,896.75	814.22		9,626.80	84.17	
Weights and Measures Fines				183,200.00	183,200.00		
Court Fines and Ordinances				524.00	524.00		
Correction Facility:							
Inmate Fees				187,668.04	187,668.04		
Cancellations				399,953.99	399,953.99		
Sundry				13,738.84	13,738.84		
Auction				125,571.86	125,571.86		
Tax Abatement				872,142.72	872,142.72		
Pouring Rights				40,000.00	40,000.00		
Police Academy		291,334.39		257,590.92	535,703.57		13,221.74
Movie Television Site Rental				15,923.25	15,923.25		
State of New Jersey Reimbursement Confined Prison				185,370.58	185,370.58		
Salem County Youth Services				227,426.18	227,426.18		
Cumberland County Youth Services				953,493.70	953,493.70		
	A-2a	528,492.27	814.22	4,325,329.30	4,577,971.68	84.17	276,579.94
		$723,470.01	$814.22	$338,341,226.74	$338,733,407.74	$2,116.17	$329,987.06
	Reference	A	Reserve	Reserve	Below	Reserve	A

	Ref.	
Collections	A-4	$313,415,055.75
Interfunds Receivable	A-14	15,000,000.00
Prepaid Revenue Applied	A-18	10,318,351.99
	Above	$338,733,407.74

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PAYROLL TAXES RECEIVABLE

A-13

	Ref.	
Balance December 31, 2022	A	$894.41
Decreased by:		
Payroll Tax Refunds	Reserve	474.43
Balance December 31, 2023	A	$419.98

Analysis of Balance

Federal/State Tax Forms:	
2022 Federal 941's	$ 17.98
2022 State of New Jersey 927W's	402.00
	$419.98

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS RECEIVABLE
CURRENT FUND

A-14

	Ref.	Total Regular Fund / Federal and State Grant Fund	Total Federal and State Grant Fund / Regular Fund
Balance December 31, 2022	A	$	$ 54,275,720.83
Increased by:			
Unappropriated Reserves Anticipated	A-2,12	15,000,000.00	
Unappropriated Reserves Cancelled	A-2a	477,815.82	
Advances	A-4		111,394,882.48
Grants Receivable	A-21		2,287,690.23
		15,477,815.82	113,682,572.71
		15,477,815.82	167,958,293.54
Decreased by:			
Settlements	A-4		134,526,662.23
Transferred from Interfunds Payable	A-19	15,477,815.82	15,477,815.82
		15,477,815.82	150,004,478.05
Balance December 31, 2023	A	$ -	$ 17,953,815.49

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #1

Appropriation	Balance Dec. 31, 2022 Encumbered	Balance Dec. 31, 2022 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Unencumbered
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	$	$ 124,496.09	$ 1.09	$	$	$ 1.09
Other Expenses	8,211.00	35,505.44	43,716.44	7,828.26		35,888.18
	8,211.00	160,001.53	43,717.53	7,828.26		35,889.27
Office of the County Administrator:						
Salaries and Wages		21,766.14	0.14			0.14
Other Expenses	753.46	47,375.82	48,129.28	3,400.00	753.46	43,975.82
	753.46	69,141.96	48,129.42	3,400.00	753.46	43,975.96
County Legislative Office:						
Board of County Commissioners:						
Salaries and Wages		5,303.72	5,303.72			5,303.72
Other Expenses	1,821.00	68,508.55	70,329.55	50,987.00		19,342.55
	1,821.00	73,812.27	75,633.27	50,987.00		24,646.27
Clerk and Other Legislative Functions:						
Salaries and Wages		101,225.64	101,225.64			101,225.64
Other Expenses	37,473.20	45,519.23	82,992.43	44,270.99		38,721.44
	37,473.20	146,744.87	184,218.07	44,270.99		139,947.08
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		4,527.95	4,527.95			4,527.95
Office of Accounts and Control:						
Salaries and Wages		3,179.67	3,179.67			3,179.67
Other Expenses	3,351.96	4,615.33	7,967.29	1,861.34		6,105.95
	3,351.96	7,795.00	11,146.96	1,861.34		9,285.62
Office of Management and Budget:						
Salaries and Wages		23,943.12	0.12			0.12
Other Expenses		36,779.81	36,779.81			36,779.81
		60,722.93	36,779.93			36,779.93
Office of Data Processing:						
Salaries and Wages		1,240.97	1,240.97			1,240.97
Other Expenses	37,294.49	44,642.65	81,937.14	55,409.83	8,745.18	17,782.13
	37,294.49	45,883.62	83,178.11	55,409.83	8,745.18	19,023.10

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #2

Appropriation	Balance Dec. 31, 2022 Encumbered	Balance Dec. 31, 2022 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Unencumbered
GENERAL GOVERNMENT						
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages	$	$ 18,237.31	$ 18,237.31	$ 18,237.31	$	$
Other Expenses	99,260.71	76,536.73	175,797.44	5,777.00		170,020.44
	99,260.71	94,774.04	194,034.75	24,014.31		170,020.44
Office of Public Information:						
Salaries and Wages		62.70	62.70			62.70
Other Expenses	5,000.00	27.61	5,027.61	5,000.00		27.61
	5,000.00	90.31	5,090.31	5,000.00		90.31
Office of Purchasing:						
Salaries and Wages		605.38	605.38			605.38
Other Expenses	10,437.58	8,528.84	18,966.42	10,468.40	59.12	8,438.90
	10,437.58	9,134.22	19,571.80	10,468.40	59.12	9,044.28
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages		58.49	58.49			58.49
Other Expenses		2,093.19	2,093.19			2,093.19
		2,151.68	2,151.68			2,151.68
Expense of Bond Sale:						
Other Expenses		91,687.35	24,988.35	871.82		24,116.53
Department of Law:						
County Counsel:						
Salaries and Wages		859.00	859.00			859.00
Other Expenses	342,735.31	72,270.57	415,005.88	86,977.24		328,028.64
	342,735.31	73,129.57	415,864.88	86,977.24		328,887.64
Settlement of Suits:						
Other Expenses		297,757.36	597,757.36	205,620.51		392,136.85
Department of Public Works:						
Office of the Director:						
Salaries and Wages		59,509.14	0.14			0.14
Other Expenses		5,803.61	5,803.61			5,803.61
		65,312.75	5,803.75			5,803.75

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #3

Appropriation	Balance Dec. 31, 2022 Encumbered	Balance Dec. 31, 2022 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Unencumbered
GENERAL GOVERNMENT						
Department of Public Works:						
Division of Building and Grounds:						
Salaries and Wages	$	$ 454,328.25	$ 38.25	$	$	$ 38.25
Other Expenses	3,078,324.13	348,941.11	3,427,265.24	2,711,506.35	71,314.68	644,444.21
	3,078,324.13	803,269.36	3,427,303.49	2,711,506.35	71,314.68	644,482.46
Division of Engineering:						
Salaries and Wages		56,548.86	56,548.86			56,548.86
Other Expenses		139.38	139.38			139.38
		56,688.24	56,688.24			56,688.24
Division of Fleet Management:						
Salaries and Wages		6,228.85	6,228.85			6,228.85
Other Expenses	499,403.74	77,992.38	577,396.12	505,526.02	28,901.49	42,968.61
	499,403.74	84,221.23	583,624.97	505,526.02	28,901.49	49,197.46
Division of Roads and Bridges:						
Salaries and Wages		465,423.39	465,423.39			465,423.39
Other Expenses	1,468,333.32	2,276,548.64	3,744,881.96	1,149,935.01	463,315.89	2,131,631.06
	1,468,333.32	2,741,972.03	4,210,305.35	1,149,935.01	463,315.89	2,597,054.45
Division of Planning:						
Salaries and Wages		122,896.00	122,896.00	(19,761.60)		142,657.60
Other Expenses		6,738.52	6,738.52	(170.45)		6,908.97
		129,634.52	129,634.52	(19,932.05)		149,566.57
County Register:						
Salaries and Wages		81,847.19	0.19			0.19
Other Expenses	3,204.57	42,339.52	45,544.09	18,978.09		26,566.00
	3,204.57	124,186.71	45,544.28	18,978.09		26,566.19
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	84,769.26	1,337,058.94	144,385.20	1,186.92		143,198.28
Health Benefit Waivers		58,477.35	0.35			0.35
	84,769.26	1,395,536.29	144,385.55	1,186.92		143,198.63
Liability:						
Other Expenses		386.18	386.18			386.18
Workers' Compensation:						
Other Expenses		656,563.53	356,563.53	50,321.55		306,241.98

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #4

Appropriation	Balance Dec. 31, 2022 Encumbered	Balance Dec. 31, 2022 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Unencumbered
GENERAL GOVERNMENT						
Insurance:						
Unemployment Compensation Insurance:						
Other Expenses	$	$ 245.22	$ 245.22	$	$	$ 245.22
General Government Central Expense:						
Communications:						
Other Expenses	928,144.08	2,874,107.85	1,082,159.93	900,628.37	4,518.00	177,013.56
Central Kitchen:						
Other Expenses		642,813.61	526,608.61	519,833.65		6,774.96
Prosecutor:						
Salaries and Wages		2,416,109.26	1,017,211.26	(705,052.16)		1,722,263.42
Other Expenses	91,606.17	81,449.73	323,055.90	316,016.19	739.31	6,300.40
	91,606.17	2,497,558.99	1,340,267.16	(389,035.97)	739.31	1,728,563.82
Total - General Government	7,048,623.98	13,209,851.17	14,004,811.15	6,241,882.64	630,622.13	7,132,306.38
JUDICIARY						
Surrogate:						
Salaries and Wages		15,953.65	15,953.65			15,953.65
Other Expenses		183.86	183.86			183.86
		16,137.51	16,137.51			16,137.51
Total - Judiciary		16,137.51	16,137.51			16,137.51
REGULATIONS						
Board of Taxation:						
Other Expenses		11,068.77	11,068.77	216.00		10,852.77
Board of Elections:						
Salaries and Wages	-	24,945.23	24,945.23	(232,715.21)		257,660.44
Other Expenses	53,496.50	114,550.93	278,047.43	(649,930.83)	19,972.28	908,005.98
	53,496.50	139,496.16	302,992.66	(882,646.04)	19,972.28	1,165,666.42
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages		46,923.96	46,923.96	(27,930.05)		74,854.01
Other Expenses	186,815.62	318,263.41	505,079.03	385,596.96	99,748.63	19,733.44
	186,815.62	365,187.37	552,002.99	357,666.91	99,748.63	94,587.45

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #5

Appropriation	Balance Dec. 31, 2022 Encumbered	Balance Dec. 31, 2022 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Unencumbered
REGULATIONS						
County Clerk Elections:						
Salaries and Wages	$	$	$	$ (14,975.15)	$	$ 14,975.15
Other Expenses	34.30	17,970.42	18,004.72	(45,296.08)		63,300.80
	34.30	17,970.42	18,004.72	(60,271.23)		78,275.95
Total - Regulations	240,346.42	533,722.72	884,069.14	(585,034.36)	119,720.91	1,349,382.59
CONSTITUTIONAL OFFICES						
County Clerk:						
Salaries and Wages		2,809.48	2,809.48			2,809.48
Other Expenses	446.00	1,142.89	1,588.89	1,145.93		442.96
	446.00	3,952.37	4,398.37	1,145.93		3,252.44
County Sheriff:						
Salaries and Wages		127,099.92	3,979,449.92	(721,867.42)		4,701,317.34
Other Expenses	522,315.63	80,672.95	627,988.58	616,732.03	6,468.54	4,788.01
	522,315.63	207,772.87	4,607,438.50	(105,135.39)	6,468.54	4,706,105.35
Total - Constitutional Offices	522,761.63	211,725.24	4,611,836.87	(103,989.46)	6,468.54	4,709,357.79
CORRECTIONAL AND PENAL						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages		137,970.18	7,082,647.18	3,379,000.00		3,703,647.18
Other Expenses	679,183.90	4,101,124.48	4,780,308.38	4,061,965.39	117,907.47	600,435.52
	679,183.90	4,239,094.66	11,862,955.56	7,440,965.39	117,907.47	4,304,082.70
Division of Medical Examiner:						
Other Expenses		1,874,292.46	2,424,292.46	1,997,740.26		426,552.20
Total - Correctional and Penal	679,183.90	6,113,387.12	14,287,248.02	9,438,705.65	117,907.47	4,730,634.90
HEALTH AND WELFARE						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages		34,338.97	34,338.97	5,318.40		29,020.57
Other Expenses		4,567.40	4,567.40	97.52		4,469.88
		38,906.37	38,906.37	5,415.92		33,490.45

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #6

Appropriation	Balance Dec. 31, 2022 Encumbered	Balance Dec. 31, 2022 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Unencumbered
HEALTH AND WELFARE						
Department of Citizen Services:						
Division of Senior Services:						
Salaries and Wages	$	$ 10,866.33	$ 10,866.33	$	$	$ 10,866.33
Other Expenses	213.06	8,908.58	9,121.64	319.62		8,802.02
	213.06	19,774.91	19,987.97	319.62		19,668.35
Department of Citizen Services:						
Division of Consumer and Constitutional Services:						
Salaries and Wages		4,966.90	4,966.90			4,966.90
Other Expenses	650.90	487.90	1,138.80	750.90		387.90
	650.90	5,454.80	6,105.70	750.90		5,354.80
Division of Family Assistance and Benefits:						
Salaries and Wages		3,523,106.07	0.07			0.07
Other Expenses	248,467.93	4,960,119.59	4,208,982.52	934,756.55	19,804.38	3,254,421.59
	248,467.93	8,483,225.66	4,208,982.59	934,756.55	19,804.38	3,254,421.66
Division of Youth Services:						
Salaries and Wages		143,507.61	0.61			0.61
Other Expenses	65,598.01	557,490.05	623,088.06	78,641.88	826.88	543,619.30
	65,598.01	700,997.66	623,088.67	78,641.88	826.88	543,619.91
Social Services:						
Homemaker Services	577,779.59		577,779.59	195,832.90		381,946.69
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families (TANF):						
County Share		244,311.18	244,311.18	244,311.18		
SSI:						
State Share - Family Assistance and Benefits - Assistance Program		1,267,600.00	1,267,600.00	1,267,600.00		
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages		9,473.33	9,473.33			9,473.33
Other Expenses		61,642.00	61,642.00	50,991.57		10,650.43
		71,115.33	71,115.33	50,991.57		20,123.76
Division of Hospital Center:						
Salaries and Wages		1,329,193.52	48.52	(121,890.40)		121,938.92
Other Expenses	403,068.78	1,721,291.05	2,124,359.83	903,222.83	26,822.95	1,194,314.05
	403,068.78	3,050,484.57	2,124,408.35	781,332.43	26,822.95	1,316,252.97

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #7

Appropriation	Balance Dec. 31, 2022 Encumbered	Balance Dec. 31, 2022 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Unencumbered
HEALTH AND WELFARE						
Maintenance of Patients in State Institutions						
for Mental Disease:						
County Share	$	$ 21,678.00	$ 21,678.00	$	$	$ 21,678.00
Other Institutions:						
Other Expenses		982.58	982.58			982.58
Total Health and Welfare	1,295,778.27	13,904,531.06	9,204,946.33	3,559,952.95	47,454.21	5,597,539.17
EDUCATION						
Office of the Superintendent of Schools:						
Salaries and Wages		86.98	86.98			$ 86.98
Other Expenses		428.98	428.98	250.00		178.98
		515.96	515.96	250.00		265.96
Two Year Out-of-County Reimbursement:						
Other Expenses		83,027.44	83,027.44			83,027.44
Total - Education		83,543.40	83,543.40	250.00		83,293.40
RECREATION						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages		114,881.59	676.59			676.59
Other Expenses	486,134.55	247,594.80	733,729.35	584,427.94	144,952.76	4,348.65
	486,134.55	362,476.39	734,405.94	584,427.94	144,952.76	5,025.24
Maintenance of Parks:						
Other Expenses	268,377.70	10,486.57	278,864.27	267,078.33	11,749.47	36.47
Total - Recreation	754,512.25	372,962.96	1,013,270.21	851,506.27	156,702.23	5,061.71

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #8

Appropriation	Balance Dec. 31, 2022 Encumbered	Balance Dec. 31, 2022 Unencumbered	Balance After Transfers	Expended Cash Disbursed	Expended Accounts Payable	Unexpended Balance Unencumbered
UNCLASSIFIED						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	$ 99,075.00	$ 114,584.00	$ 213,659.00	$ 92,071.58	$ 99,075.00	$ 22,512.42
National Association of County Officials:						
Other Expenses		6,917.82	6,917.82			6,917.82
Special Employee Development Fund:						
Other Expenses		0.19	0.19			0.19
Utility Expenses and Bulk Purchases:						
Other Expenses	432,327.30	1,290,075.95	2,822,403.25	2,575,450.09		246,953.16
Landfill/Solid Waste Disposal Costs:						
Other Expenses		24,241.66	24,241.66	14,214.66		10,027.00
Prior Year's Bills:						
Other Expenses	43,171.25		43,171.25	12,546.00	29,231.25	1,394.00
Total - Unclassified	574,573.55	1,435,819.62	3,110,393.17	2,694,282.33	128,306.25	287,804.59
Total Operations	11,115,780.00	35,881,680.80	47,216,255.80	22,097,556.02	1,207,181.74	23,911,518.04
Contingent		35,338.32	35,338.32	1,077.91		34,260.41
Total Operations Including Contingent	11,115,780.00	35,917,019.12	47,251,594.12	22,098,633.93	1,207,181.74	23,945,778.45
Detail:						
Salaries and Wages		9,494,520.84	13,016,836.84	1,558,363.72		3,705,564.93
Other Expenses	11,115,780.00	26,422,498.28	34,234,512.06	20,540,270.21	1,207,181.74	10,164,523.65
	11,115,780.00	35,917,019.12	47,251,348.90	22,098,633.93	1,207,181.74	13,870,088.58
STATUTORY EXPENDITURES						
Police and Firemen's Retirement System of New Jersey		0.72	0.72			0.72
Social Security System (OASI)		210,366.39	(8,428.61)	(8,429.50)		0.89
County Pension and Retirement Fund:						
R.S. 43:41 et seq.		12,798.35	12,798.35			12,798.35
R.S. 43:8b-1 et seq.		2,828.73	2,828.73			2,828.73
Defined Contribution Retirement Program		1,616.88	1,616.88			1,616.88
Total - Statutory Expenditures		227,611.07	8,816.07	(8,429.50)		17,245.57
Total General Appropriations	$ 11,115,780.00	$ 36,144,630.19	$ 47,260,410.19	$ 22,090,204.43	$ 1,207,181.74	$ 23,963,024.02
Re	A	A		Below	A-16	A-1

	Ref.	
Regular Fund:		
Appropriation Reserve Expenditures	A-4	$ 24,638,223.28
Less: Budget Reimbursements	A-4	2,548,018.85
	Above	$ 22,090,204.43

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-16

	Ref.		
Balance December 31, 2022	A		$13,144,668.17
Increased by:			
Appropriation Reserves	A-15		1,207,181.74
			14,351,849.91
Decreased by:			
Cancelled	A-1	$2,711,001.36	
Payments	A-4	1,317,072.08	
			4,028,073.44
Balance December 31, 2023	A		$10,323,776.47

Analysis of Balance

Budget Year	
2017 - 2023	$10,323,776.47

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-17

	Ref.	Current Fund	Federal and State Grant Fund
Increased by:			
Register of Deeds and Mortgages:			
Realty Transfer Fees		$61,322,651.60	$
Division of Archive and Records Management		2,079,086.00	
	A-4	63,401,737.60	
Grant Funds Cancelled	A-22		41,476.00
		63,401,737.60	41,476.00
Decreased by:			
Payments	A-4	63,401,737.60	41,476.00
		$ -	$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PREPAID REVENUE

A-18

	Ref.	
Balance December 31, 2022	A	$10,318,351.99
Increased by:		
Collections	A-4	1,628,477.16
		11,946,829.15
Decreased by:		
Applied to Revenue	A-12	10,318,351.99
Balance December 31, 2023	A	$ 1,628,477.16

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

INTERFUNDS PAYABLE
CURRENT FUND

A-19

	Ref.	Regular Fund: Total	Regular Fund: Federal and State Grant Fund	Other Trust Fund	Total Federal and State Grant Fund: Regular Fund
Balance December 31, 2022	A	$ 54,369,894.40	$ 54,275,720.83	$94,173.57	$
Increased by:					
Prior Year Revenue Cancelled	A-1	514.41	514.41		
Advances	A-4	113,572,058.30	113,572,058.30		
Other Accounts Receivable	A-11	110,000.00	110,000.00		
Unappropriated Reserves Anticipated	A-23				15,000,000.00
Unappropriated Reserves Cancelled	A-23				477,815.82
		113,682,572.71	113,682,572.71		15,477,815.82
		168,052,467.11	167,958,293.54	94,173.57	15,477,815.82
Decreased by:					
Settlements	A-4	134,620,835.80	134,526,662.23	94,173.57	
Transferred from Interfunds Receivable	A-14	15,477,815.82	15,477,815.82		15,477,815.82
		150,098,651.62	150,004,478.05	94,173.57	15,477,815.82
Balance December 31, 2023	A	$ 17,953,815.49	$ 17,953,815.49	$ -	$ -

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-20

	Balance Dec. 31, 2022	Increase	Balance Dec. 31, 2023
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	33,805,235.66	3,379,000.00	37,184,235.66
	$33,809,328.30	$3,379,000.00	$37,188,328.30
Reference	A	A-4	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #1

	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2002:						
Local Scoping Program Project	$ 433.25	$	$	$	$	$ 433.25
Fiscal Year 2003:						
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
Fiscal Year 2005:						
Green Acres Projects:						
Multi-Parks Improvement Grants	10,095.72					10,095.72
Fiscal Year 2006:						
Special Child Health	4,320.00					4,320.00
West Side Park Community Center Gymnasium	1,630.00					1,630.00
Fiscal Year 2007:						
Central Avenue Improvements, City of Newark	1,150,045.17					1,150,045.17
Fiscal Year 2008:						
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
Essex County 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-21
Sheet #2

	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2009:						
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
Fiscal Year 2010:						
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
Fiscal Year 2011:						
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
SFY 11 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-21
Sheet #3

	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2012:						
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
Fiscal Year 2013:						
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 Improvement Grant	75,163.49					75,163.49
Educational Center at Turtle Back Zoo	150,000.00					150,000.00
South Orange Avenue/Glenfield 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-21
Sheet #4

	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2014:						
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
Fiscal Year 2015:						
Bridge Street, Clay Street and Jackson Street Bridges	511,751.39					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-21
Sheet #5

	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2015: (Continued)						
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/Sexual Assault	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 Improvement Grant	0.15					0.15
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

COUNTY OF ESSEX, NEW JERSEY
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FEDERAL AND STATE GRANTS RECEIVABLE
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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2016:						
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 Generators, Fuel/Receptions	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 New Jersey	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
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	513,188.73					513,188.73
Area Plan Grant	33,649.00					33,649.00
Fiscal Year 2017:						
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

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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2017: (Continued)						
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 4)	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
Fiscal Year 2018:						
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
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	527,404.37					527,404.37
Centre Street Bridge Over Third River Township	340,577.18					340,577.18
Replacement of Dougal Place Bridge	393,005.43					393,005.43

COUNTY OF ESSEX, NEW JERSEY
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FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2018: (Continued)						
Construction of West Side Park Field Improvements	$ 49,196.36	$	$	$	$	$ 49,196.36
Subregional Transportation	30.05					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		12,270.00			135,036.00
Alcoholism Services	301,086.63				(146,100.00)	154,986.63
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		37,451.00			65,125.00
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
ADA Accessible Playground at Watsessing	369,909.39					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			
Fiscal Year 2019:						
FY 2018 Emergency Management Agency Assistance	110,611.00		110,000.00			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	47,718.45		47,718.45			
Office of Attorney General - Insurance Fraud	1,087.31					1,087.31
Sexual Assault Response Team/Nurse Examination	16,785.16					16,785.16

COUNTY OF ESSEX, NEW JERSEY
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FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2019: (Continued)						
Department of Corrections Jail Mat Initiative	$ 274,481.00	$	$ 32,000.00	$	$	$ 242,481.00
Park Avenue (CR-658) 9 Intersections	1,353,042.89					1,353,042.89
Improvements at 9 Intersections	927,234.51					927,234.51
Replacement of Dougal Place Bridge	1,000,000.00					1,000,000.00
Reconstruction of Various Essex County Structures	283,389.00					283,389.00
Irvington Avenue Streetscape Improvement	225,170.00					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	102,242.40					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
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				146,100.00	571,336.00
Domestic Violence Program Income	6,007.00		5,233.50			773.50
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		150,000.00			300,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2020:						
FFY 2019 Urban Areas Security Initiative	$ 12,678.28	$	$	$	$	$ 12,678.28
FY 2020 Pedestrian Safety	170.00					170.00
State Homeland Security Program (SHSP-LO)	31,531.51			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		247,959.86			442,961.34
Improvements at 9 Intersections	1,147,961.00					1,147,961.00
2020 Various Local Bridge Projects	2,169,789.00					2,169,789.00
Replacement of Lakeside Avenue Culvert	400,000.00					400,000.00
Bloomfield Avenue - 12 Intersections	1,843,698.77		1,843,698.77			
Almost Home III	69,141.72					69,141.72
Comprehensive County Funding Allocation	495,374.13					495,374.13
NJ Job Access Rt. 10 and West Essex/Fairfield K	135,178.74					135,178.74
Smart Steps Program	6,825.00					6,825.00
Support Assistance for Individuals and Families	294,181.00					294,181.00
Juvenile Detention Alternative Initiative	91,235.23					91,235.23
Division of Family Development - Workfirst NJ TANF	3,900,760.00					3,900,760.00
Workfirst New Jersey	993,853.00		5,002.00			988,851.00
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		375.00			42,927.00
Housing Opportunities for Persons with AIDS	134,948.16					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	19,136.70					19,136.70
Continuum of Care Coordinated Entry Program	125,920.10					125,920.10
Coronavirus Relief Fund - Eligible Expenses	89,396.23					89,396.23
Housing Opportunities for Persons COVID	7,900.00					7,900.00
Code Blue Support Funding Availability	496,721.00					496,721.00

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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2020: (Continued)						
JARC Night Owl/Fairfield/West Essex and Route 10	$ 11,112.96	$	$	$	$	$ 11,112.96
CY Environmental Health (20)	2,500.00					2,500.00
Municipal Alliance Grant	58,074.09					58,074.09
Personal Assistance Services Program (PASP)	429.00					429.00
Special Child and Early Intervention	316,323.00					316,323.00
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	701,750.74					701,750.74
Green Acres Hendricks Field Golf Course					2,000,000.00	2,000,000.00
Fiscal Year 2021:						
FFY 2020 COPS Hiring Program	1,225,874.90		698,808.90			527,066.00
FFY 2021 Urban Areas Security Initiative	307,000.00		43,396.69			263,603.31
State Homeland Security Program (SHSP-LO)	388,556.43		388,494.27			62.16
SFY 2021 Body Worn Camera Program - Sheriff	501,348.00					501,348.00
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
Sexual Assault Response Team/Nurse Examination	24,081.35		18,012.72			6,068.63
Opioid Public Health Crisis Response Program	90,476.19		90,476.19			
FFY 2020 Overdose Data Action - Helping Hand	5,796.78		5,796.78			
Improvement Criminal Justice Response	107,589.73		83,043.24			24,546.49
SFY 2021 Body Worn Camera Program	81,520.00					81,520.00
NJ Local Efficiency Achievement Program (L.E.A.P.)	250,000.00		250,000.00			
Essex County Annual Transportation Program	2,928,892.40		750,000.00			2,178,892.40
FY 2022 Subregional Transportation	36.05					36.05
Local Aid Infrastructure Fund - Replacement and Rehabilitation	1,265,318.00		140,460.00			1,124,858.00
2021 Local Bridges Fund - Lakeside Avenue Culvert Project	537,651.00					537,651.00

FEDERAL AND STATE GRANTS RECEIVABLE
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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2021: (Continued)						
2021 Local Bridges Fund - Four Minor Culverts	$ 1,222,831.22	$	$	$	$	$ 1,222,831.22
Emergency Repair - Bridge, Clay and Jackson Street	500,000.00					500,000.00
FY 2022-2023 Subregional Studies Program	292,833.43		292,137.07			696.36
Almost Home III	101,793.30					101,793.30
Support Assistance for Individuals and Families	267,976.00		66,112.00			201,864.00
Division of Family Development - Workfirst NJ TANF	3,206,473.00		514,871.00			2,691,602.00
Workfirst New Jersey	1,679,344.00		1,126,748.00			552,596.00
Social Services for the Homeless	464,093.00					464,093.00
NJ Department of Health - Area Plan	207,077.00					207,077.00
Federal Transit Administration (FTA) Section 5310	100,000.00		46,163.50			53,836.50
NJ Transit - Senior Citizen Transportation	1,114,489.43		452,760.33			661,729.10
WFNJ - Work Activities Program	1,877,001.50		81,804.00			1,795,197.50
Human Services Advisory Council	33,929.00					33,929.00
Coronavirus Relief Fund - Eligible Expense	205,700.00					205,700.00
Code Blue Support Funding Availability	509,064.00					509,064.00
Division of Mental Health - Alcoholism Services	430,358.00					430,358.00
County Environmental Health Act (CEHA)	2,500.00					2,500.00
Municipal Alliance - Alcoholism/Drug Abuse	290,914.00		261,654.79			29,259.21
Special Child and Early Intervention	196,596.00					196,596.00
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	5,498.00					5,498.00
County History Partnership Program	6,604.05					6,604.05
West Side Park Community Center	2,000,000.00		2,000,000.00			
Fiscal Year 2022:						
FFY 2020 Urban Areas Security Initiative	378,000.00		378,000.00			
FFY 2021 State Homeland Security Program	357,328.98		90,327.00			267,001.98
SFY 2023 Child Advocacy Unit Grant	167,375.00		167,375.00			
FFY County Office of Victim Witness Advocacy	1,079,373.15		543,296.66			536,076.49
FFY Stop Violence Against Women Act	162,125.80		40,008.71			122,117.09
SCY 2022 Insurance Fraud Reimbursement	126,923.26		126,923.26			

COUNTY OF ESSEX, NEW JERSEY
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FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2022: (Continued)						
SFY 2023 Sexual Assault Response Team/Nurse Examination	$ 238,614.00	$	$ 140,816.62	$	$	$ 97,797.38
FFY 2022 Opioid Public Health Crisis Response Program	123,809.50		43,333.32			80,476.18
FFY 2021 Overdose Data Action - Helping Hand	73,684.21		73,684.21			
SFY 2022 Department of Correction Jail Mat Initiative	411,960.00		364,636.85			47,323.15
FFY 2022 Comprehensive Opioid and Substance Abuse	1,200,000.00		592,623.48			607,376.52
SFY 2023 Essex County Annual Transportation	9,801,233.00		9,765,069.34			36,163.66
FFY 2023 Subregional Transportation Plan	103,918.32		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		321,212.09			477,785.21
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		342,769.08			1,887,010.46
Blasi Field in Cedar Grove	1,100,000.00		1,000,000.00			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 Field	5,000,000.00		5,000,000.00			
SCY 2022 Comprehensive County Funding	975,606.67		708,727.34			266,879.33
SFY 2023 Support Assistance for Individuals and Families	656,607.00		418,947.00			237,660.00
SCY 2022 Juvenile Detention Alternative	85,823.81		40,810.59			45,013.22
SCY 2022 Division of Family Development Workfirst NJ TANF	6,207,941.00		2,950,045.00			3,257,896.00
FFY 2023 Workfirst New Jersey	3,341,087.00		1,408,845.00			1,932,242.00
SCY 2022 Social Services for the Homeless	988,863.00		435,468.00			553,395.00
FCY/SCY 2022 NJ Department of Health - Area Plan	5,153,648.00		1,981,992.00			3,171,656.00
FFY 2019 Federal Transit Administration - Section 5310	150,000.00					150,000.00

COUNTY OF ESSEX, NEW JERSEY
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FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2022: (Continued)						
SCY 2022 Senior Citizen and Disabled Res Transportation	$ 1,828,771.07	$	$ 1,076,263.34	$	$	$ 752,507.73
SCY 2022 State Respite Care Program	593,790.00		593,790.00			
FCY 2022 Housing Opportunities for Persons with AIDS	489,659.60		296,094.96			193,564.64
SFY 2023 WFNJ - Work Activities Program	6,983,037.00		5,097,856.00			1,885,181.00
FFY 2022 Community Service Block Grant	829,694.71		829,694.71			
SFY 2023 Human Services Advisory Council	67,859.00					67,859.00
SFY 2022 Summer Youth Employment Pilot Program	268,781.00					268,781.00
FFY 2022 Continuum of Care Coordination Entry	527,888.08		527,888.08			
SFY 2023 JARC Night Owl/Fairfield/West Essex and Route 10	663,887.00		562,387.68			101,499.32
SFY WIOA Data Reporting and Analysis	12,971.00					12,971.00
SFY 2022 WIOA Other on Job Training	120,000.00					120,000.00
FFY 2023 Emergency Solutions	731,066.98					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		612,917.99			887,082.01
SCY 2022 Emergency Housing Voucher	34,250.00		34,250.00			
SCY 2022 Division of Mental Health - Alcoholism	1,326,046.00		809,940.00			516,106.00
SFY 2023 Children's Inter-Agency Coordination	7,590.00		7,552.00			38.00
SFY 2022 County Environmental Health (CEHA)	276,002.00		271,002.00			5,000.00
SFY 2023 Municipal Alliance Grant	343,414.00		52,500.00			290,914.00
SFY 2022 Personal Assistance Services (PASP)	76,158.00		76,158.00			
SFY 2023 Special Child and Early Intervention	2,119,474.00		1,788,967.00			330,507.00
SFY 2023 Right-to-Know	15,314.25		15,314.25			
SFY 2022 Local Information Network (LINCS)	26,316.00					26,316.00
SFY 2023 NJ Promise 2.0 Youth and Family	5,000.00					5,000.00
SFY 2023 Municipal Alliance for DMHAS	108,201.00		6,000.00			102,201.00
SFY 2022 County History Partnership Program	145.95					145.95
SFY 2022 Essex County Local Arts Program	78,273.00		78,273.00			
SFY 2022 WCCC at Glenfield Park	3,750,000.00		3,750,000.00			
SFY 2022 Branch Brook Park Cherry Blossom	5,000,000.00		5,000,000.00			

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	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2022: (Continued)						
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
Fiscal Year 2023:						
SFY 2022 Voting by Mail Reimbursement - Clerk		40,728.18	40,728.18			
Primary Election Early Voting - Clerk		29,570.03	20,420.67			9,149.36
SFY 2022 General Election Early Voting - Clerk		19,897.56	19,897.56			
SCY 2023/2022 General Election Superintendent		137,186.52	137,186.52			
SFY 2022 General Election Early Voting - DOE		780,901.87	780,901.87			
SFY 2022 Primary Election Early Voting - BOE		719,469.86	719,469.86			
SFY 2020 Board Worker Online Training Video - BOE		48,910.00	48,910.00			
SFY 2021 General Election and Early Voting - BOE		47,269.20	47,269.20			
SFY 2022 Primary Election Early Voting - Superintendent		233,599.33	150,331.70			83,267.63
SFY 2023 Primary Election Early Voting - Superintendent		159,002.58	159,002.58			
SFY 2023 Local Assistance and Tribal Consis		100,000.00	100,000.00			
SFY 2022 Body Armor Replacement - Sheriff		23,007.52	23,007.52			
FFY 2023 COPS Hiring Program		1,875,000.00				1,875,000.00
Urban Areas Security Initiative		844,079.00	129,669.86	13,150.00		701,259.14
FFY 2022 Emergency Management Agency Assistance		55,000.00				55,000.00
SFY 2023 Pedestrian Safety		98,350.00	98,350.00			
State Homeland Security Program		742,727.47				742,727.47
SFY 2023 Sustained Enforcement		53,620.00	53,620.00			
SFY 2023 Drunk Driving		7,000.00	7,000.00			
SFY 2022 Body Armor Replacement - Prosecutor		7,214.65	7,214.65			
SFY 2024 Child Advocacy Unit Grant		358,182.00	208,936.00			149,246.00
FFY 2022 County Office of Victim Witness Advocacy		956,069.00				956,069.00
FFY 2022 Stop Violence Against Women Act		99,167.00	11,816.21			87,350.79
FFY 2023 Intellectual Property Enforcement		306,700.00				306,700.00
SCY 2023 Insurance Fraud Reimbursement		250,000.00				250,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #16

	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2023: (Continued)						
SFY 2024 Sexual Assault Response Team/Nurse Examination	$	$ 230,745.00	$	$	$	$ 230,745.00
FFY 2023 Overdose Data Action - Helping Hand		105,263.15	10,526.32			94,736.83
FFY 2021 Edward Byrne Memorial Justice - JAG		963,292.00	758,626.00			204,666.00
SFY 2024 OPT for Help and Hope Grant		333,333.00				333,333.00
SFY 2022 Body Armor Replacement - Correction		43,151.48	43,151.48			
SFY 2024 Department of Correction - Jail Mat Initiative		719,729.00	408,387.00			311,342.00
SFY 2023 Law Enforcement Officers Training and Equipment		39,751.00	39,751.00			
FFY 2021 State Criminal Alien Assistance		5,573,544.00	5,573,544.00			
SFY 20234 Essex County Annual Transportation		9,798,598.00				9,798,598.00
SFY 2023 Clean Communities Grant		84,646.57	84,646.57			
FFY 2024 Subregional Transportation Plan		132,966.00	31,566.31			101,399.69
FCY 2023 Bloomfield Avenue Township		645,584.08	387,628.18			257,955.90
FCY 2022 Reprogramming of Community Development Block Grant		1,856,090.00	1,856,090.00			
SFY 2025 Replacement of Thomas Boulevard Bridge		1,000,000.00				1,000,000.00
FCY 2024 CDBG Road Rehabilitation of Irvington and Clinton Avenues		1,637,425.00				1,637,425.00
SFY 2023 NJUCF Stewardship		15,000.00				15,000.00
SFY 2022 Body Armor Replacement Fund		4,797.38	4,797.38			
SCY 2022 General Educational Development Testing		1,338.55	1,338.55			
SCY 2023 Comprehensive County Funding		1,970,090.00	273,915.05			1,696,174.95
FFY 2022 Continuum of Care Homeless		752,064.00	366,022.00			386,042.00
SFY 2024 Smart Steps Program		8,025.00				8,025.00
SFY 2024 Support Assistance for Individuals and Families		656,607.00				656,607.00
SCY 2023 Division of Family Development - Workfirst NJ		11,790,011.00	4,990,681.00			6,799,330.00
FFY 2024 Workfirst New Jersey		3,870,280.00				3,870,280.00
SCY 2023 Social Services for the Homeless		3,711,900.00	2,840,610.00			871,290.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #17

	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2023: (Continued)						
LFY 2022 Tenant Resource Center	$	$ 200,000.00	$ 100,000.00	$	$	$ 100,000.00
SCY 2022 Care Coordination Program Income		99,015.00	99,015.00			
FCY/SCY 2023 NJ Department of Health - Area Plan		8,858,541.00				8,858,541.00
FFY 2023 Senior Farmers Market Nutrition		58,691.00	44,207.00			14,484.00
FFY 2022 Federal Transit Administration - Section 5310		150,000.00				150,000.00
SCY 2023 Senior Citizen and Disabled Res Transportation		2,064,595.00				2,064,595.00
SCY 2023 Statewide Respite Care Program		594,515.00				594,515.00
SCY 2022 Respite Care Program Income		24,468.70	24,468.70			
SCY 2023 SCDRTAP Program Income		128,400.37	128,400.37			
FCY 2023 Low Income Home Energy Assistance		53,278.00	53,278.00			
SCY 2023 Universal Service Fund CWA Administration		35,519.00	35,519.00			
SCY 2021 New Jersey Share Program Income		2,660.00	2,660.00			
FCY 2023 Housing Opportunity for Persons with AIDS		500,000.00	126,800.35			373,199.65
SFY 2024 WFNJ - Work Activities Program		7,225,938.00	49,075.00			7,176,863.00
FCY 2023 Community Service Block Grant		1,534,938.00	702,876.00	436,695.00		395,367.00
SFY 2024 Human Services Advisory Council		72,609.00				72,609.00
FFY 2023 Summer Youth Employment Program		682,000.00	571,433.23			110,566.77
State Aid Reimbursement Funds		116,000.00	116,000.00			
SCY 2021 Affordable Housing Alliance Program		2,069.00	2,069.00			
FFY 2023 Continuum of Care Coordination Entry		640,000.00				640,000.00
FFY 25 Emergency Rental Assistance		3,732,567.48	3,732,567.48			
SFY 2024 WIOA Data Reporting and Analysis		12,971.00				12,971.00
FFY 2023 Snap American Rescue Plan Act		545,455.00				545,455.00
SFY 2024 Restorative and Transformative		1,932,000.00	483,000.00			1,449,000.00
FFY 2023 Snap Pandemic Funding		530,583.66	530,583.66			
FFY 2023 Snap American Rescue Plan Act		674,053.70	674,053.70			
FFY 2023 Administration of Snap Timeliness		577,948.00	577,948.00			
SFY 2024 Data Driven Decision Making		187,500.00	65,625.00			121,875.00
LFY 2023 Amazon Annual Back to School		10,000.00				10,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

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Sheet #18

	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2023: (Continued)						
SCY 2023 Division of Mental Health - Alcoholism	$	$ 1,754,164.00	$ 467,184.00	$	$	$ 1,286,980.00
SFY 2024 Children's Inter-Agency Coordination		45,314.00	39,346.00			5,968.00
SFY 2023 County Environmental Health (CEHA)		275,606.00				275,606.00
SCY 2022 Domestic Violence Program Income		850.00	850.00			
SFY 2024 Municipal Alliance Grant		343,414.00				343,414.00
SFY 2024 Personal Assistance Services (PASP)		142,020.00	71,010.00			71,010.00
SFY 2024 Special Child and Early Intervention		2,959,773.00	521,200.00			2,438,573.00
SFY 2024 Right-to-Know		20,419.00	5,104.75			15,314.25
SFY 2023 County Innovation Reach for Recovery		527,920.00	351,948.00			175,972.00
FFY 2023 Enhancing Local Public Health		1,000,000.00	238,809.71			761,190.29
SFY 2023 Local Info Network (LINCS)		1,151,980.00	680,925.00			471,055.00
SFY 2023 COVID-19 Vaccination Supplemental		540,000.00	226,358.00			313,642.00
SFY 2024 Municipal Alliance for DMHAS		108,201.00				108,201.00
SFY 2023 Support Treatment of Opioid		502,256.53	502,256.53			
FFY 2023 Coronavirus Aid Relief		772,727.40	772,727.40			
SFY 2024 COVID-19 Vaccination Activity		294,845.00				294,845.00
SFY 2024 County Health Infrastructure Program		1,891,179.00				1,891,179.00
SFY 2023 Disaster Response Crisis Counselor		29,870.00				29,870.00
SFY 2023 County History Partnership Program		145,000.00	68,375.00			76,625.00
SFY 2023 Essex County Local Arts Program		782,800.00	318,120.00			464,680.00
LCY 2023 Zoological Society of South Maintain/ Turtle Back Zoo		600,000.00	600,000.00			
SFY 2021 Multi-Park Brookdale Park		1,519,525.00				1,519,525.00
SFY 2021 Improvement Brookdale Park		300,000.00				300,000.00
SFY 2024 NJ Urban and Community Forestry		20,000.00				20,000.00
SFY 2023 Irvington Park Community Center		7,500,000.00	1,875,000.00			5,625,000.00
SFY 2023 Independence Park		7,500,000.00	5,625,000.00			1,875,000.00
SFY 2023 Independence Park Improvements		76,000.00				76,000.00
SFY 2023 Turtle Back Zoo Animal Hospital		7,500,000.00				7,500,000.00
SFY 2024 Inclusive History		5,000.00				5,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #19

	Balance Dec. 31, 2022	2023 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2023
Fiscal Year 2023: (Continued)						
SFY 2024 Monte Irvin Park Community Center	$	$ 5,000,000.00	$	$	$	$ 5,000,000.00
SFY 2024 Weequahic Park Track Improvements		1,000,000.00				1,000,000.00
SFY 2024 Essex County Parks Administration		5,000,000.00				5,000,000.00
SFY 2024 Branch Brook Park - Cherry Blossoms		5,000,000.00				5,000,000.00
	$ 166,822,215.31	$ 139,492,062.82	$ 103,928,387.83	$ 481,376.51	$ -	$ 201,904,513.79
Reference	A	A-2	Below	Below	A-22	A

	Ref.	Collections	Cancelled
Collections	A-4	$ 94,486,820.79	$
Interfunds Receivable	A-14	2,287,690.23	
Reserves for Federal and State Grants - Appropriated	A-22		481,376.51
Unappropriated Reserves Anticipated	A-23	6,285,653.43	
Unappropriated Reserves Applied	A-23	868,223.38	
	Above	$ 103,928,387.83	$ 481,376.51

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #1

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
Transportation and Bridge Fund	$ 22,601.92	$	$ 4,421.30	$	$	$ 18,180.62
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-22
Sheet #2

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
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 Initiative	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-22
Sheet #3

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
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 EMAA	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

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

A-22
Sheet #4

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
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 (UASI-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 Program	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	12,897.61					12,897.61
Subregional Transportation Planning Program	24,216.20					24,216.20
Youth Symposium Career Exploration in New Jersey	2,064.25					2,064.25
Essex County One Stop	7,992.68					7,992.68
General Educational Development (GED) Testing	13,639.57					13,639.57
Comprehensive County Funding Allocation	643,613.75					643,613.75
Supplemental Workforce Development Benefit	10.15					10.15
Supportive Assistance for Individuals and Families	220,505.99					220,505.99

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #5

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31. 2023
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
FFY 15 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-22
Sheet #6

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
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 - JARC	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		1,515.15			2,035,402.92
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	1,769.59					1,769.59
Family Court Program	22,273.40					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

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Sheet #7

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
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	5,654.52		5,623.50			31.02
Four Intersections SAF-17	465,877.20					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 Assistance for Individuals	307.72					307.72
Juvenile Detention Alternative Initiative	66,756.44					66,756.44
Workforce New Jersey	299,737.98					299,737.98
CARE Coordination Program Income	1,395.12					1,395.12
Area Plan	56,542.98					56,542.98
Area Plan - SSBG Sandy Program	9,232.00					9,232.00
Children's Inter-Agency Coordinating Council	24,157.86					24,157.86
Personal Assistance Services Program/COS	174.23					174.23
Right-to-Know	10,209.50					10,209.50
Special Child Health Services Program	3,053.41					3,053.41
Cattle Exhibit Observation Area and Other Improvements	38,123.50					38,123.50
Construction of Baseball/Softball/Soccer Fields	2,316,042.50					2,316,042.50
Essex County Local Arts Program	8,376.00					8,376.00
Green Acres - Various Projects	25,575.00					25,575.00
First Tee Program	1,619.58					1,619.58

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #8

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
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
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	4,204.30		4,153.65			50.65
Community Forestry Management Plan (CFMP)	3,000.00					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	9,804.00					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	70,743.66					70,743.66
CARE Coordination Program Income	32,518.26					32,518.26
Area Plan	33,652.31					33,652.31
Respite CARE Program	60,907.04					60,907.04
Workfirst New Jersey (WFNJ)	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

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Sheet #9

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
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 EMAA	55,000.00					55,000.00
Urban Areas Security Initiative (UASI-LO)	86,618.56		86,618.56			
FY 2018 Pedestrian Safety	50,000.00		32,880.00			17,120.00
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	113,602.72		25,959.91			87,642.81
Clean Communities Grant	3,644.03		3,548.05			95.98
Replacement of Dougal Place Bridge	152,169.81		17,302.67			134,867.14
Construction West Side Park	17,902.00					17,902.00
General Educational Development (GED) Testing	6,380.60					6,380.60
Comprehensive County Funding Allocation	65,120.02					65,120.02

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #10

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
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	1,910,028.29		1,533.84			1,908,494.45
Social Services for the Homeless	278,127.54					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
SCDRTAP 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
Environmental Workforce Development Training	141,759.94		17,270.00			124,489.94
Alcoholism Services	387,428.64					387,428.64
Municipal Alliance Grant	51,514.77					51,514.77
Special Child Service Case Management Service	102,014.92					102,014.92
County History Partnership Program	143.00					143.00
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		289,032.80			97,485.08
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	203.40					203.40
Click It or Ticket 2019	5,500.00					5,500.00
FFY 18 Urban Areas Security Initiative	10,163.39		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

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Sheet #11

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
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	342,637.32		62,320.93			280,316.39
Intellectual Property Enforcement Program	22,763.22		7,621.94			15,141.28
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
Opioid Public Health Crisis Response Program	24,960.43		24,363.62			596.81
Department of Law and Public Safety - Body Armor	273.70		252.89			20.81
Department of Corrections Jail Mat Initiative	242,480.63					242,480.63
Park Avenue (R-658) 9 Intersections	728,902.57		15,091.73			713,810.84
Clean Communities Grant	75,953.00		70,944.07			5,008.93
Improvements at 9 Intersections	481,864.76		30,642.87			451,221.89
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	50,916.71					50,916.71
General Educational Development (GED) Testing	12,763.20					12,763.20
Juvenile Justice Commission - 2019 Comp. County Fund	437,755.38					437,755.38
Support Assistance for Individuals and Families	7,166.99					7,166.99
Division of Family Development - Workfirst N.J. TANF	1,199,251.86					1,199,251.86
Workfirst New Jersey	42,271.17					42,271.17
Social Service for the Homeless	62,735.45					62,735.45
CARE Coordination Program Income	116,960.00					116,960.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #12

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
N.J. Department of Health - Area Plan	$ 80,769.46	$	$ 55,818.71	$	$	$ 24,950.75
N.J. Department of Health Respite CARE Program	29,090.41					29,090.41
SCDRTAP Program Income	122,245.00		72,145.00			50,100.00
Universal Service Fund - CWA Administration	35,358.00					35,358.00
New Jersey Share Program Income	1,230.00		1,230.00			
Housing Opportunities for Persons with AIDS	4,484.32					4,484.32
WFNJ - Work Activities Program	1,219,962.58					1,219,962.58
Human Resources Advisory Council	999.99					999.99
FY 19 Summer Youth Employment Pilot Program	54,042.42					54,042.42
LIHEAP CWSA Administration	55,304.00					55,304.00
Division of Mental Health - Alcoholism Service	573,112.04					573,112.04
Children's Inter-Agency Coordinating Council	448.14					448.14
Domestic Violence Program Income	4,949.25					4,949.25
Municipal Alliance Grant	285,182.22					285,182.22
Personal Assistance Services Program	3,784.12					3,784.12
Special Child Service Case Management Service	93,906.83					93,906.83
Special Child Health Services Program	5,107.79		1,200.00			3,907.79
Zoological Society of N.J. - South Mountain/Turtle Back Zoo	296,168.44		354.00			295,814.44
Safe and Secure Election 2020	72,904.28		72,904.28			
Body Armor Replacement - Sheriff	1,276.50					1,276.50
FY 2020 Click It or Ticket It	5,500.00					5,500.00
FFY 19 Urban Areas Security initiative	121.18					121.18
FY 19 Emergency Management Agency Assistance	55,000.00					55,000.00
FY 2020 Pedestrian Safety	18,540.00		18,240.00			300.00
State Homeland Security Program (SHSP-LO)				55,060.00	31,531.51	23,528.49
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

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Sheet #13

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
Sexual Assault Response Team/Nurse Examination	$ 883.91	$	$	$	$	$ 883.91
FY 19 Overdose Data Action - Helping Hand	6,368.53		6,368.53			
County Victim Witness Advocacy Supplies	13,119.20					13,119.20
FFY 18 Addressing Training Need for Juveniles	6,656.00		1,657.80			4,998.20
Body Armor Replacement Fund - Corrections	871.90		866.36			5.54
Essex County Annual Transportation Program	1,283,928.58		509,889.92			774,038.66
Clean Communities Grant	61,514.00		10,066.00			51,448.00
Improvements at 9 Intersections	1,147,961.00					1,147,961.00
Main Street and Scotland Road Intersection Improvement City	41.91					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	555,392.17		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	248,909.77		10,807.64			238,102.13
Continuum of CARE Homeless	373.31					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	223,350.44					223,350.44
Juvenile Detention Alternative Initiative	95,226.86		17,041.48			78,185.38
Division of Family Development - Workfirst N.J. TANF	3,597,462.64					3,597,462.64
Workfirst New Jersey	927,395.70		119.00			927,276.70
Social Services for the Homeless	660,986.52					660,986.52
CARE Coordination Program Income	92,595.41					92,595.41
N.J. Department of Health - Area Plan	627,800.59		52,938.00			574,862.59
Senior Farmers Market Nutrition Program	1.07					1.07
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

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Sheet #14

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
Respite CARE Program Income	$ 11,119.88	$	$ 11,119.88	$	$	$
SCDRTAP Program Income	1,121.00					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	134,948.16					134,948.16
WFNJ - Work Activities Program	917,207.61					917,207.61
FY 20 Summer Youth Employment Pilot Program	27,887.75					27,887.75
State Aid Reimbursement	51,353.47		4,650.00			46,703.47
Affordable Housing Alliance Program Income	2,808.00		2,808.00			
Continuum of CARE Coordinated Entry Program	112,607.73					112,607.73
Coronavirus Virus Relief Fund - Eligible Expenses	43,759.56					43,759.56
Housing Opportunities for Persons COVID	7,900.00					7,900.00
Code Blue Support Funding Availability	496,721.00					496,721.00
JARC Night Owl/Fairfield/West Essex and Route 10	11,113.02					11,113.02
Children's Inter-Agency Coordinating Council	431.40					431.40
Domestic Violence Program Income	789.17		24.50			764.67
Municipal Alliance Grant	48,569.52					48,569.52
Personal Assistance Services Program (PASP)	14,485.78					14,485.78
Special Child and Early Intervention	338,962.26					338,962.26
FY 20 Strengthening Local Public Health	20.25					20.25
CARES Act - Essex County Hospital Center	661.06					661.06
Fighting Opioid Crisis of Our Residents	94,690.02		94,690.02			
SFY 2021 Employee Wellness Plan	17,000.00					17,000.00
Zoological Society of N.J. - South Mountain/Turtle Back Zoo	164.36					164.36
Hendricks Field Golf Course Improvement	21.44					21.44
Weequahic Community Center	647,414.09		166,414.09			481,000.00
Green Acres Hendricks Field Golf Course				2,000,000.00		2,000,000.00
2020 HAVA Primary Election Grant	32,836.36		32,836.36			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

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Sheet #15

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
2018 Vote by Mail Program	$ 59,624.09	$	$ 59,624.09	$	$	$
American Rescue Plan Act 2021	29,331,449.01		12,327,716.76			17,003,732.25
Body Armor Replacement - Sheriff	211.75					211.75
FFY 20 COPS Hiring Program	1,225,874.90		698,808.85			527,066.05
FFY 21 Urban Areas Security Initiative	233,079.64		165,475.39			67,604.25
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)	224,557.47		146,413.27	(55,060.00)		23,084.20
SFY 2021 Body Worn Camera Program - Sheriff	501,348.00		282,700.00			218,648.00
Body Armor Replacement Fund - Prosecutor	49.13					49.13
Child Advocacy Unit Grant	1,283.60					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
Sexual Assault Response Team/Nurse Examination	2,289.72					2,289.72
Opioid Public Health Crisis Response Program	62,760.40		43,360.00			19,400.40
FFY 20 Overdose Data Action - Helping Hand	10,905.95			19,719.53		30,625.48
Improvement Criminal Justice Response	120,152.14		81,938.08			38,214.06
SFY 2021 Body Worn Camera Program	101,900.00					101,900.00
Body Armor Replacement Fund - Corrections	534.40		206.91			327.49
Law Enforcement Officers Training and Equipment Fund	55,656.12		17,276.99			38,379.13
COVID CARES Education Stabilization Fund	93.58					93.58
N.J. Local Efficiency Achievement Program LEAP	125,000.00		125,000.00			
Essex County Annual Transportation Program	5,955,854.24		1,915,004.09			4,040,850.15
Clean Communities Grant	72,937.96					72,937.96
FY 2022 Subregional Transportation	36.05					36.05
Local Aid Infrastructure - REPL and REHA	1,265,318.00					1,265,318.00
2021 Local Bridges - Lakeside Avenue Culver Project	42,920.43		10,096.54			32,823.89
2021 Local Bridges Fund - Four Minor Culverts	1,216,011.48		773,747.82			442,263.66
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

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Sheet #16

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31. 2023
FY 22-23 Subregional Studies Program	$ 171,845.91	$	$ 171,173.76	$	$	$ 672.15
Almost Home III	114,279.57		12,486.27			101,793.30
Body Armor Replacement Fund - Youth Service	9,952.95					9,952.95
General Educational Development (GED) Testing	1,824.00					1,824.00
Continuum of CARE Homeless	48,051.67					48,051.67
Support Assistance for Individuals and Families	137,667.21			64,186.54		201,853.75
Division of Family Development - Workfirst N.J. TANF	2,295,686.15		2,647.25			2,293,038.90
Workfirst New Jersey	1,375,447.23		832,230.73			543,216.50
Social Services for the Homeless	498,555.17					498,555.17
Tenant Resource Center	3,134.91		3,134.91			
CARE Coordination Program Income	73,940.00					73,940.00
N.J. Department of Health - Area Plan	1,227,338.46		41,657.75			1,185,680.71
Senior Farmers Market Nutrition Program	0.25					0.25
Federal Transit Administration (FTA) Section 5310	50,662.86					50,662.86
N.J. Transit - Senior Citizen Transportation	550,738.90					550,738.90
N.J. Department of Health - Respite CARE Program	68,617.50		16,507.84			52,109.66
Respite CARE Program Income	14,579.00		13,233.58			1,345.42
SCDRTAP Program Income	63,794.00		8,876.64			54,917.36
Low Income Home Energy Assistance Program	52,288.00					52,288.00
Universal Service Fund - CWA Administration	34,858.00					34,858.00
New Jersey Share Program Income	180.00		180.00			
WFNJ - Work Activities Program	1,803,552.98		9,476.00	4,511.61		1,798,588.59
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			
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

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Sheet #17

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
Code Blue Support Funding Availability	$ 509,064.00	$	$	$ 18,557.00	$	$ 527,621.00
Emergency Rental Assistance	9,782.55		9,782.55			
Division of Mental Health - Alcoholism Services	430,357.18					430,357.18
Children's Inter-Agency Coordinating Council	45,314.00		45,314.00			
Domestic Violence Program Income	175.00					175.00
Municipal Alliance Alcoholism/Drug Abuse	104,177.16		74,917.95			29,259.21
Personal Assistance Services Program (PASP)	75.44					75.44
Special Child and Early Intervention	197,167.77		943.68			196,224.09
County Innovation Reach for Recovery	32,251.03		32,251.03			
FY 2021 Local Information Network (LINCS)	204,874.32			147,919.75		352,794.07
N.J. Promise 2.0 Youth and Family Voice	10,000.00					10,000.00
COVID-19 Vaccination Supplemental Funds	60,874.10		6,051.95			54,822.15
County History Partnership Program	675.00					675.00
Essex County Local Arts Program	1,050.00					1,050.00
Zoological Society of N.J. - South Mountain/Turtle Back Zoo	506.00					506.00
First Tee - Hendricks Field Golf Course	3,262,951.55			(2,000,000.00)		1,262,951.55
West Side Park Community Center	297,548.00		292,548.00			5,000.00
FFY 21 American Rescue Plan Act (21-24)	12,574,491.00		5,128,816.82			7,445,674.18
SFY 21 Body Armor Replacement - Sheriff	8,490.40		8,479.25			11.15
FFY 20 Urban Areas Security Initiative	273,438.55		272,374.61			1,063.94
SFY 22 Pedestrian Safety	28,980.00		28,980.00			
FFY 21 State Homeland Security Program	357,328.98		271,661.02			85,667.96
FFY 20 COVID Emergency Supplement Funding	58,008.00					58,008.00
SFY 22 Sustained Enforcement	71,220.00		39,780.00			31,440.00
SFY 21 Body Armor Replacement - Prosecutor	809.68					809.68
SFY 23 Child Advocacy Unit Grant	250,100.65		250,100.65			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #18

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
County Office of Victim Witness Advance	$ 1,246,330.87	$	$ 632,592.67	$	$	$ 613,738.20
FFY Stop Violence Against Women Act	159,451.51		54,586.13			104,865.38
SCY 22 Insurance Fraud Reimbursement	62,500.26		62,500.26			
SFY 23 Sexual Assault Response Team/Nurse	238,614.00		198,849.48			39,764.52
FFY 22 Opioid Public Health Crisis Response	123,809.50		22,633.27			101,176.23
FFY 21 Overdose Data Action - Helping Hand	102,631.57		16,621.47	(19,719.53)		66,290.57
SFY 20 Edward Byrne Memorial Justice - JAG	310,857.00		310,746.00			111.00
SFY 21 Body Armor Replacement - Correction	547.62					547.62
SFY 22 Department of Corrections Jail Mat Initiative	460,176.60		397,411.84			62,764.76
SFY 22 Law Enforcement Officers Training and Equipment	17,448.00					17,448.00
FFY 22 Comprehensive Opioid and Sub-Abuse	996,982.81		422,595.55			574,387.26
FFY 22 COVID CARES Education Stabilization	40,000.00		37,453.13			2,546.87
SFY 23 Essex County Annual Transportation	9,801,233.00		894,635.11			8,906,597.89
SFY 22 Clean Communities Grant	75,522.66					75,522.66
FFY 23 Subregional Transportation Plan	103,918.32		103,918.32			
Roadway Reconstruction of Various Roads	259,976.76					259,976.76
Irvington Avenue Streetscape Improvement Phase 2	569,555.80		569,555.80			
LFY 22 Improvement for Vailsburg Park	1,761,238.79		1,761,238.79			
FCY 22 Irvington Avenue Streetscape Phase 2	79,720.70		74,404.78			5,315.92
SCY 22 Local Bridges Fund Two Minor Culverts	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		670,765.26			1,559,014.28
Blasi Field in Cedar Grove	1,100,000.00		924,604.15			175,395.85
FFY 22 CDBG Program Years 2016 to 2022	2,057,064.00		1,695,812.24			361,251.76
LFY 23 ECC West Essex Campus Athletic Field	5,000,000.00		3,658,321.58			1,341,678.42
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	907,016.18		243,705.43			663,310.75
SFY 23 Support Assistance Individuals and Families	643,817.16		357,592.17	(64,186.54)		222,038.45

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #19

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
SCY 22 Juvenile Detention Alternative	$ 70,402.38	$	$ 13,164.34	$	$	$ 57,238.04
SCY 22 Division of Family Development Workfirst N.J. TANF	3,485,212.26		404,913.20			3,080,299.06
FFY 23 Workfirst New Jersey	2,959,874.91		1,203,827.53			1,756,047.38
SCY 22 Social Services for the Homeless	633,719.51		100,640.60			533,078.91
SCY 21 CARE Coordination Program Income	70,076.31		1,458.38			68,617.93
FCY/SCY 22 N.J. Department of Health - Area Plan	5,083,996.95		2,246,698.61			2,837,298.34
FFY 22 Senior Farmers Market Nutrition Program	2,063.95		2,059.32			4.63
FFY 19 Federal Transit Administration Section 5310	76,111.59					76,111.59
SCY 22 Senior Citizen and Disabled Resident Transportation	1,306,487.42		392,729.24			913,758.18
SCY 22 Statewide Respite CARE Program	125,111.63		45,919.36			79,192.27
SCY 21 Respite CARE Program Income	23,560.13		23,560.13			
FCY Low Income Home Energy Program	52,288.00					52,288.00
SCY Universal Service Fund CWA Administration	34,858.00					34,858.00
FCY 22 Housing Opportunity for Persons with AIDS	188,250.64					188,250.64
SFY 23 WFNJ - Work Activities Program	6,093,970.53		4,509,904.45	(4,511.61)		1,579,554.47
FFY 22 Community Service Block Grant	132,849.16		111,981.58			20,867.58
SFY 23 Human Services Advisory Council	43,391.24		35,050.04			8,341.20
SFY 22 Summer Youth Employment Pilot Program	286,281.55			19.73		286,301.28
SFY 20 State Aid Reimbursement Funds	58,000.00					58,000.00
FFY 22 Continuum of CARE Coordination Entry	443,677.13		352,282.74			91,394.39
SFY 23 JARC Night Owl/Fairfield West Essex	372,082.97		372,082.97			
SFY WIOA Data Reporting and Analysis	12,971.00		12,971.00			
SFY 22 WIOA Other on Job Training	120,000.00					120,000.00
FFY 23 Emergency Solutions	526,306.23		321,034.70			205,271.53
LFY 23 CDBG - CV Homeless Prevention Rental	1,380,648.49		912,029.37			468,619.12
SCY 22 Emergency Housing Voucher	34,250.00		34,250.00			-
SCY 22 Division of Mental Health - Alcoholism	730,378.31		214,271.81			516,106.50

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #20

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
SFY 23 Children's Inter-Agency Coordination	$ 45,314.00	$	$ 8,346.85	$	$	$ 36,967.15
SFY 22 County Environmental Health (CEHA)	369.31		(4,630.69)			5,000.00
SCY 21 Domestic Violence Program Income	1,799.00		20.19			1,778.81
SFY 23 Municipal Alliance Grant	310,937.27		174,602.24			136,335.03
SFY 22 Personal Assistance Services (PASP)	103,739.56		64,377.24			39,362.32
SFY 23 Special Child and Early Intervention	1,604,833.44		1,219,382.35			385,451.09
SFY 22 Local Information Network (LINCS)	715,063.70		368,139.31			346,924.39
SFY 23 N.J. Promise 2.0 Youth and Family	5,000.00					5,000.00
LCY 22 Essex County COVID-19 Mitigation	4,835.42		4,788.25			47.17
SFY 22 Communication Access Services	75,000.00		6,722.00			68,278.00
SFY 23 Municipal Alliance for DMHAS	108,201.00		52,254.15			55,946.85
SFY 22 Support Treatment of Opioid	306,152.41					306,152.41
SFY 22 County History Partnership Program	11,062.50		9,812.50			1,250.00
SFY 22 Essex County Local Arts Program	131,896.50		101,539.38			30,357.12
SCY 22 Zoological Society of South Mountain - Turtle	78,363.71		74,897.32			3,466.39
SFY 22 WCCC at Glenfield Park	697,036.37		697,036.37			
SFY 22 Branch Brook Park Cherry Blossom	3,892,110.00		3,892,110.00			
SFY 22 Voting by Mail Reimbursement - Clerk		40,728.18	40,728.18			
Primary Election Early Voting - Clerk		29,570.03	20,420.67			9,149.36
SFY 22 General Election Early Voting - Clerk		19,897.56	19,897.56			
SCY 23 - 22 General Election - Superintendent		137,186.52	137,186.52			
SFY 22 General Election Early Voting - Board of Education		780,901.87	780,901.87			
SFY 22 Primary Election Early Voting - Board of Education		719,469.86	719,469.86			
SFY 20 Board Worker Online Training Video - Board of Education		48,910.00	48,910.00			
SFY 21 General Elections and Early Voting - Board of Education		47,269.20	47,269.20			
SFY 22 Primary Election Early Voting - Superintendent		233,599.33	150,331.70			83,267.63
SFY 23 Primary Election Early Voting - Superintendent		159,002.58	159,002.58			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #21

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
SFY 23 Local Assistance and Tribal Consistency	$	$ 100,000.00	$	$	$	$ 100,000.00
SFY 22 Body Armor Replacement - Sheriff B		23,007.52	22,808.50			199.02
FFY 23 COPS Hiring Program		1,875,000.00				1,875,000.00
Urban Areas Security Initiative		844,079.00	129,754.00		13,150.00	701,175.00
FFY 22 Emergency Management Agency Assistance		55,000.00				55,000.00
SFY 23 Pedestrian Safety		98,350.00	30,310.00			68,040.00
State Homeland Security Program		742,727.47	29,272.00			713,455.47
SFY 23 Sustained Enforcement		53,620.00				53,620.00
SFY 23 Drunk Driving		7,000.00				7,000.00
SFY 22 Body Armor Replacement - Prosecutor B		7,214.65				7,214.65
SFY 24 Child Advocacy Unit Grant		358,182.00	113,375.11			244,806.89
FFY 22 County Office of Victim Witness Advocacy		956,069.00	88,511.81			867,557.19
FFY 22 Stop Violence Against Women Act		99,167.00	11,816.21			87,350.79
FFY 23 Intellectual Property Enforcement		306,700.00				306,700.00
SCY 23 Insurance Fraud Reimbursement B		250,000.00	207,299.71			42,700.29
SFY 24 Sexual Assault Response Team/Nurse		230,745.00				230,745.00
FFY 23 Overdose Data Action - Helping Hand		105,263.15				105,263.15
FFY 21 Edward Byrne Memorial Justice JAG B		963,292.00	822,849.70			140,442.30
SFY 24 Opt for Help and Hope Grant B		333,333.00	5,673.28			327,659.72
SFY 22 Body Armor Replacement - Correction B		43,151.48	42,301.22			850.26
SFY 24 Department of Correction Jail Mat Initiative		719,729.00	165,366.77			554,362.23
SFY 23 Law Enforcement Officers Training and Equipment B		39,751.00				39,751.00
FFY 21 State Criminal Alien Assistance B		5,573,544.00	5,573,544.00			
SFY 24 Essex County Annual Transportation		9,798,598.00				9,798,598.00
SFY 23 Clean Communities Grant		84,646.57				84,646.57
FFY 24 Subregional Transportation Plan		132,966.00	31,566.31			101,399.69
FCY 23 Bloomfield Avenue Township B		645,584.08	387,628.18			257,955.90
FCY 22 Reprogramming of Community Development B		1,856,090.00	1,856,090.00			
SFY 25 Replacement of Thomas Boulevard Bridge		1,000,000.00				1,000,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31. 2023
FCY 24 CDBG Road Rehabilitation Irvington and Clinton Avenues	$	$ 1,637,425.00	$	$	$	$ 1,637,425.00
SFY 23 NJUCF Stewardship		15,000.00				15,000.00
SFY 22 Body Armor Replacement Fund - YS		4,797.38				4,797.38
SCY 22 General Educational Development Testing		1,338.55				1,338.55
SCY 23 Comprehensive County Funding B		1,970,090.00	1,134,593.67			835,496.33
FFY 22 Continuum of Care Homeless B		752,064.00	409,720.56			342,343.44
SFY 24 Smart Steps Program		8,025.00	3,000.00			5,025.00
SFY 24 Support Assistance Individuals and Families		656,607.00	143,540.97			513,066.03
SCY 23 Division of Family Development Workfirst NJ B		11,790,011.00	7,295,790.36			4,494,220.64
FFY 24 Workfirst New Jersey		3,870,280.00	509,145.78			3,361,134.22
SCY 23 Social Services for the Homeless B		3,711,900.00	2,921,961.73	(18,557.00)		771,381.27
LFY 22 Tenant Resource Center B		200,000.00	75,304.48			124,695.52
SCY 22 Care Coordination Program Income		99,015.00	4,722.41			94,292.59
FCY/SCY 23 New Jersey Department of Health - Area Plan		9,138,567.00	3,777,650.36			5,360,916.64
FFY 23 Senior Farmers Market Nutrition PR		58,691.00	45,657.42			13,033.58
FFY 20 Federal Transit Administration Section 5310		150,000.00	91,446.69			58,553.31
SCY 23 Senior Citizen and Disabled Res. Transportation		2,064,595.00	1,003,798.45			1,060,796.55
SCY 23 Statewide Respite Care Program B		594,515.00	479,266.53			115,248.47
SCY 22 Respite Care Program Income		24,468.70	11,807.86			12,660.84
SCY 23 SCDRTAP Program Income		128,400.37				128,400.37
FCY 23 Low Income Home Energy Assistance		53,278.00				53,278.00
SCY 23 Universal Service Fund CWA Administration		35,519.00				35,519.00
SCY 21 New Jersey Share Program Income B		2,660.00	2,660.00			
FCY 23 Housing Opportunity for Persons with Aids B		500,000.00	340,141.11			159,858.89
SFY 24 WFNJ - Work Activities Program		7,225,938.00	1,166,765.02			6,059,172.98
FCY 23 Community Service Block Grant B		1,534,938.00	904,361.94		436,695.00	193,881.06
SFY 24 Human Services Advisory Council		72,609.00	33,225.15			39,383.85
FFY 23 Summer Youth Employment Program		682,000.00	571,815.73	(19.73)		110,164.54
State Aid Reimbursement Funds		116,000.00				116,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #23

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
SCY 21 Affordable Housing Alliance Program Income B	$	$ 2,069.00	$ 2,069.00	$	$	$
FFY 23 Continuum of Care Coordination Entry		640,000.00	235,418.42			404,581.58
FFY 25 Emergency Rental Assistance B		3,732,567.48	3,732,105.00			462.48
SFY 24 WIOA Data Reporting and Analysis		12,971.00				12,971.00
FFY 23 Snap American Rescue Plan Act		545,455.00	545,454.32			0.68
SFY 24 Restorative and Transformative B		1,932,000.00	18,990.92			1,913,009.08
FFY 23 Snap Pandemic Funding		530,583.66	486,975.00			43,608.66
FFY 23 Snap American Rescue Plan Act		674,053.70	674,053.70			
FFY 23 Administration of Snap Timeliness		577,948.00	577,948.00			
SFY 24 Data Driven Decision Making		187,500.00				187,500.00
LFY 23 Amazon Annual Back to School		10,000.00				10,000.00
SCY 23 Division of Mental Health Alcoholism B		1,754,164.00	1,071,593.60			682,570.40
SFY 24 Children's Inter-Agency Coordinator		45,314.00	3,000.00			42,314.00
SFY 23 County Environmental Health (CEHA)		275,606.00	270,301.27			5,304.73
SCY 22 Domestic Violence Program Income		850.00				850.00
SFY 24 Municipal Alliance Grant		343,414.00	32,909.52			310,504.48
SFY 24 Personal Assistance Services Program (PASP)		142,020.00	53,529.33			88,490.67
SFY 24 Special Child and Early Intervention		2,959,773.00	1,012,589.19			1,947,183.81
SFY 24 Right-to-Know		20,419.00	20,419.00			
SFY 23 County Innovation Reach for Recognition B		527,920.00	138,872.58			389,047.42
FFY 23 Enhancing Local Public Health B		1,000,000.00	445,580.90			554,419.10
SFY 23 Local Information Network (LINCS) B		1,151,980.00	601,158.31	(147,919.75)		402,901.94
SFY 23 COVID-19 Vaccination Supplemental B		540,000.00	318,117.99			221,882.01
SFY 24 Municipal Alliance for DMHAS		108,201.00				108,201.00
SFY 23 Support Treatment of Opioid		502,256.53				502,256.53
FFY 23 Coronavirus Aid Relief and Econ. B		772,727.40	772,727.40			
SFY 24 COVID-19 Vaccination Activity D		294,845.00	98,279.35			196,565.65
SFY 24 County Health Infrastructure Program		1,891,179.00	29,970.31			1,861,208.69
SFY 23 Disaster Response Crisis Counselor		29,870.00				29,870.00
SFY County History Partnership Program B		145,000.00	53,424.25			91,575.75

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #24

Grant	Balance Dec. 31, 2022	Transferred from 2023 Budget Appropriations	Expended	Adjustment	Cancelled	Balance Dec. 31, 2023
SFY 23 Essex County Local Arts Program B	$	$ 782,800.00	$ 300,709.10	$	$	$ 482,090.90
LCY 23 Zoological Society of South Mountain - Turtle Back Zoo		600,000.00	587,261.14			12,738.86
SFY 21 Multi-Park Brookdale Park B		1,519,525.00	1,357,635.57			161,889.43
SFY 21 Improvement Brookdale Park B		300,000.00				300,000.00
SFY 24 N.J. Urban and Community Forestry B		20,000.00				20,000.00
SFY 23 Irvington Park Community Center B		7,500,000.00	2,304,043.61			5,195,956.39
SFY 23 Independence Park		7,500,000.00	5,281,830.19			2,218,169.81
SFY 23 Independence Park Improvements		76,000.00				76,000.00
SFY 23 Turtle Back Zoo Animal Hospital		7,500,000.00	2,250,288.94			5,249,711.06
SFY 24 Inclusive History		5,000.00				5,000.00
SFY 24 Monte Irvin Park Community Center		5,000,000.00				5,000,000.00
SFY 24 Weequahic Park Track Improvement		1,000,000.00				1,000,000.00
SFY 24 Essex County Parks Administration		5,000,000.00				5,000,000.00
SFY 24 Branch Blossoms		5,000,000.00	4,890,000.00			110,000.00
Capital Transportation Program	46,742.30					46,742.30
	$192,893,266.98	$139,772,088.82	$118,671,500.56	$ -	$481,376.51	$213,512,478.73
Reference	A	Sheet #25	Sheet #25	A-21	Sheet #25	A

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #25

	Ref.	Transferred from 2023 Budget Appropriations	Expended	Cancelled
Federal and State Grants	A-3	$139,492,062.82	$	$
Cash Disbursements	A-4		118,630,024.56	
Essex County Matching Funds	A-4	280,026.00		
Due to State of New Jersey	A-17		41,476.00	
Federal and State Grants Receivable	A-21			481,376.51
	Sheet #24	$139,772,088.82	$118,671,500.56	$481,376.51

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-23
Sheet #1

Program	Balance Dec. 31, 2022	Collections	Anticipated as Current Fund Revenue	Applied to Grants Receivable	Cancelled	Balance Dec. 31, 2023
Respite Care - Program Income	$ 24,468.70	$ 19,723.56	$ 24,468.70	$	$	$ 19,723.56
Emergency Management Performance	110,000.00			110,000.00		
Senior Initiatives/Care Coordinating, Program Income	99,015.00		99,015.00			
Domestic Violence	850.00	5.00	850.00			5.00
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	2,069.00	5,300.00	2,069.00			5,300.00
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	1,338.55	5,414.76	1,338.55			5,414.76
SCDRTAP - Special Transportation Program Income	128,400.37	39,979.80	128,400.37			39,979.80
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	7,215.96	819.94	7,214.65		1.31	819.94
Body Armor Replace/Correction	43,152.07	48,427.11	43,151.48		0.59	48,427.11
Body Armor Replace/Youth Service	4,798.57	9,458.34	4,797.38		1.19	9,458.34
Body Armor Replace/Sheriff	23,008.53	25,967.27	23,007.52		1.01	25,967.27
Children's Inter(CIACC) Assistance Program	3,776.00					3,776.00
Aging Service State Reimbursement	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	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-23
Sheet #2

Program	Balance Dec. 31, 2022	Collections	Anticipated as Current Fund Revenue	Applied to Grants Receivable	Cancelled	Balance Dec. 31, 2023
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	220,980.00	5,573,544.00			220,980.00
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		15,000,000.00			5,000,000.00
Amazon		10,000.00				10,000.00
Zoo Hospital - Zoological		300,000.00				300,000.00
2023 Vote by Mail Notice Reimbursement		33,313.69				33,313.69
2023 General Election Early Voting		48,798.30				48,798.30
2023 ECPORC Revenue		4,683.25				4,683.25
SFY23 Law Enforcement Officers Training and Equip B		3.00				3.00
	$28,204,669.16	$772,874.02	$21,285,653.43	$868,223.38	$477,815.82	$6,345,850.55
Reference	A	A-4	Below	A-21	A-19	A

	Ref.	
Appropriated Reserves Anticipated	A-19	$15,000,000.00
Unappropriated Reserves Anticipated	A-21	6,285,653.43
	Above	$21,285,653.43

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

CASH RECEIPTS AND DISBURSEMENTS

B-1

	Ref.	Pension Trust Fund	Other Trust Fund	
Balance December 31, 2022	B	$1,981,438.93		$ 71,506,904.24
Increased by:				
Transfer from Pension Trust Fund	Contra		$ 1,981,438.93	
Grants Receivable:				
Community Development Programs	B-3		11,517,430.81	
Taxes Receivable	B-4		16,278,656.22	
Other Accounts Receivable	B-5		573,832.90	
Interfunds Receivable	B-6		1,094,173.57	
Payroll Deductions Payable	B-7		138,082,566.15	
Sales Tax Payable	B-8		55,176.59	
Performance Bonds	B-12		870,976.21	
Employees' Retirement System	B-13		118,917.93	
Community Development Programs	B-14		507,446.49	
State Unemployment Insurance Fund	B-15		638,832.68	
Workers' Compensation Claims Fund	B-16		5,871,317.08	
Dedicated Funds:				
Constitutional Offices	B-17		305,205.08	
Law Enforcement Trust Funds	B-18		12,757,517.92	
Federal Equitable Sharing Program	B-19		901,015.36	
Parks, Recreational and Cultural Affairs Programs	B-20		3,029,729.09	
Open Space Trust Fund	B-21		797,092.17	
Other Trust Funds	B-22		7,309,556.57	
				202,690,881.75
		1,981,438.93		274,197,785.99
Decreased by:				
Transfer to Other Trust Fund	Contra	1,981,438.93		
Disbursements per Schedule	B-2			205,258,169.27
Balance December 31, 2023	B	$ -		$ 68,939,616.72

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

	Ref.	Other Trust Fund
Other Accounts Receivable	B-5	$ 546,216.43
Payroll Deductions Payable	B-7	138,055,407.35
Sales Tax Payable	B-8	54,354.02
Security Deposits	B-11	10,000.00
Performance Bonds	B-12	996,850.03
Employees' Retirement System	B-13	1,630,264.83
Community Development Programs	B-14	10,119,090.57
State Unemployment Insurance Fund	B-15	1,037,927.55
Workers' Compensation Claims Fund	B-16	5,834,064.91
Dedicated Funds - Constitutional Offices	B-17	664,549.71
Law Enforcement Trust Funds	B-18	13,497,138.60
Federal Equitable Sharing Program	B-19	595,383.24
Parks, Recreational and Cultural Affairs Programs	B-20	3,931,681.59
Open Space Trust Fund	B-21	18,125,262.03
Other Trust Funds	B-22	10,159,978.41
	B-1	$ 205,258,169.27

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-3

	Balance Dec. 31, 2022	Grants Awarded	Collections	Prior Year Adjustment	Balance Dec. 31, 2023
Operating Programs:					
Community Development Programs	$ 2,190,778.38	$5,236,781.00	$ 8,514,840.44	$ 1,215,031.74	$ 127,750.68
Recovery Programs	473,506.24				473,506.24
Emergency Shelter Programs	1,276,519.41	460,630.00	326,217.74	(947,055.79)	463,875.88
Home Programs	7,143,762.19	1,383,896.00	280,905.31		8,246,752.88
CARES Act:					
CDBG	4,911,962.78	2,570,479.00	568,025.42	(409,685.22)	6,504,731.14
ESG - Homeless Prevention 1	577,251.15		95,076.69	379,392.84	861,567.30
ESG - Homeless Prevention 2	2,974,183.00		1,358,823.36	30,292.36	1,645,652.00
American Recovery and Reinvestment Act:					
Homeless Prevention and Rapid Re-Housing Program	223,399.96				223,399.96
Owner-Occupied Rehabilitation Program	7,187,879.22		373,541.85	(267,975.93)	6,546,361.44
	$26,959,242.33	$9,651,786.00	$ 11,517,430.81	$ -	$25,093,597.52
Reference	B	B-14	B-1		B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-4

	Balance Dec. 31, 2022	2023 Open Space Tax Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Collections	Balance Dec. 31, 2023
Township of Belleville	$ 4,925.75	$ 576,331.01	$ 1,198.29	$ 581,256.76	$ 1,198.29
Township of Bloomfield	1,793.04	942,717.49	2,303.13	944,510.53	2,303.13
Borough of Caldwell	374.59	203,045.07	353.50	203,419.66	353.50
Township of Cedar Grove	1,017.82	408,767.17	959.91	409,784.99	959.91
City of East Orange	584.61	744,786.01	4,510.41	745,370.62	4,510.41
Borough of Essex Fells	395.74	123,271.16	374.75	123,666.90	374.75
Township of Fairfield	1,929.30	575,929.27	3,520.59	577,858.57	3,520.59
Borough of Glen Ridge	434.72	343,084.09	643.85	343,518.81	643.85
Township of Irvington	1,365.68	460,437.18	2,247.10	461,802.86	2,247.10
Township of Livingston	12,561.07	1,436,884.15	17,442.88	1,449,445.22	17,442.88
Township of Maplewood	3,858.94	759,917.06	2,933.32	763,776.00	2,933.32
Township of Millburn	6,238.55	1,637,564.33	5,770.47	1,643,802.88	5,770.47
Township of Montclair	3,984.32	1,494,533.98	4,306.33	1,498,518.30	4,306.33
City of Newark	13,199.38	2,365,691.10	23,892.25	2,378,890.48	23,892.25
Borough of North Caldwell	895.19	329,031.94	319.68	329,927.13	319.68
Township of Nutley	1,453.52	710,051.02	2,290.74	711,504.54	2,290.74
City of Orange Township	609.89	313,800.15	692.57	314,410.04	692.57
Borough of Roseland	369.07	283,916.68	157.64	284,285.75	157.64
Township of South Orange Village	550.57	556,990.03	685.97	557,540.60	685.97
Township of Verona	1,182.43	454,956.51	1,042.76	456,138.94	1,042.76
Township of West Caldwell	4,950.16	431,097.74	845.03	436,047.90	845.03
Township of West Orange	2,100.32	1,061,078.42	3,387.51	1,063,178.74	3,387.51
	$ 64,774.66	$ 16,213,881.56	$79,878.68	$16,278,656.22	$ 79,878.68
Reference	B	B-21	B-21	B-1	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

OTHER ACCOUNTS RECEIVABLE

B-5

			Other Trust Fund					
	Ref.	Total	Seized Assets	Pension Trust Fund	Internal Revenue Service	Restitution Fees	Utilities Authority	Dedicated Funds
Balance December 31, 2022	B	$ 138,703.04	$ 58,550.00	$ 8,783.17	$ 42.48	$ 4,965.91	$ 61,093.83	$ 5,267.65
Increased by:								
Payroll Advances	B-2	530,304.86					530,304.86	
Board of Taxation	B-2	15,911.57						15,911.57
		684,919.47	58,550.00	8,783.17	42.48	4,965.91	591,398.69	21,179.22
Decreased by:								
Cash Collections	B-1	573,832.90	58,550.00	900.00			509,115.25	5,267.65
Balance December 31, 2023	B	$ 111,086.57	$ -	$ 7,883.17	$ 42.48	$ 4,965.91	$ 82,283.44	$ 15,911.57

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS RECEIVABLE

B-6

	Ref.	Other Trust Fund Current Fund
Balance December 31, 2022	B	$ 94,173.57
Increased by:		
Budget Appropriation	B-13	1,000,000.00
		1,094,173.57
Decreased by:		
Settlements	B-1	1,094,173.57
		$ -

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-7

	Ref.	Other Trust Fund
Balance December 31, 2022	B	$ 4,619,286.74
Increased by:		
Payroll Deductions	B-1	138,082,566.15
		142,701,852.89
Decreased by:		
Payments	B-2	138,055,407.35
Balance December 31, 2023	B	$ 4,646,445.54

Analysis of Balance	
Pension	$ 4,537,761.26
Garnishments	4,989.34
Section 125	95,902.56
Insurances	106.19
Other	7,686.19
	$ 4,646,445.54

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SALES TAX PAYABLE

B-8

	Ref.	Other Trust Fund
Balance December 31, 2022	B	$ 372.39
Increased by:		
Collections	B-1	55,176.59
		55,548.98
Decreased by:		
Payments	B-2	54,354.02
Balance December 31, 2023	B	$ 1,194.96

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

B-9

	Ref.	
Balance December 31, 2022	B	$43,243.49
Balance December 31, 2023	B	$43,243.49

BID DEPOSITS

B-10

	Ref.	
Balance December 31, 2022	B	$ 17,728.25
Balance December 31, 2023	B	$ 17,728.25

SECURITY DEPOSITS

B-11

	Ref.	
Balance December 31, 2022	B	$ 22,000.00
Increased by:		
Deposits Returned	B-2	10,000.00
Balance December 31, 2023	B	$ 12,000.00

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PERFORMANCE BONDS

B-12

	Ref.		
Balance December 31, 2022	B		$ 2,846,830.57
Increased by:			
Performance Bond Collections:			
Road Opening Deposits		$ 838,106.02	
Interest on Deposits		32,870.19	
	B-1		870,976.21
			3,717,806.78
Decreased by:			
Refunds	B-2		996,850.13
Balance December 31, 2023	B		$ 2,720,956.65

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-13

	Ref.		
Balance December 31, 2022	B		$1,990,222.10
Increased by:			
Annuity Collections		$ 116,689.68	
Reimbusements		2,228.25	
	B-1	118,917.93	
Budget Appropriation	B-6	1,000,000.00	
			1,118,917.93
			3,109,140.03
Decreased by:			
Pension Payments	B-2		1,630,264.83
Balance December 31, 2023	B		$1,478,875.20

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-14

	Balance Dec. 31, 2022	Increase Grants	Increase Other	Decrease	Balance Dec. 31, 2023
Operating Programs					
Community Development Programs	$ 9,910,405.90	$4,986,781.00	$	$ 7,032,727.83	$ 7,864,459.07
Recovery Program	266,583.28				266,583.28
Emergency Shelter Programs	1,063,185.19	460,630.00		307,991.26	1,215,823.93
Home Programs	7,926,633.38	1,383,896.00		132,560.82	9,177,968.56
CARES Act:					
CDBG	4,811,258.24	2,570,479.00		1,712,439.42	5,669,297.82
ESG - Homeless Prevention 1	1,495,379.99			321,963.00	1,173,416.99
ESG - Homeless Prevention 2	2,213,903.40			140,808.74	2,073,094.66
American Recovery and Reinvestment Act: Homeless Prevention and Rapid Recovery Re-Housing Program	161,596.42				161,596.42
Owner-Occupied Rehabilitation Program	2,170,261.20	250,000.00		378,699.50	2,041,561.70
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	1,534,662.15		507,446.49	91,900.00	1,950,208.64
	$32,368,375.91	$9,651,786.00	$ 507,446.49	$10,119,090.57	$32,408,517.83
Reference	B	B-3	B-1	B-2	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR STATE UNEMPLOYMENT INSURANCE FUND

B-15

	Ref.		
Balance December 31, 2022	B		$ 4,433,133.57
Increased by:			
Payroll Deductions		$ 462,993.52	
Interest on Investments		175,839.16	
	B-1		638,832.68
			5,071,966.25
Decreased by:			
Payments	B-2		1,037,927.55
Balance December 31, 2023	B		$ 4,034,038.70

RESERVE FOR WORKERS' COMPENSATION CLAIMS FUND

B-16

	Ref.		
Balance December 31, 2022	B		$ 182,793.56
Increased by:			
Budget Appropriations:			
2023		$ 4,484,589.22	
Refunds, Subrogations and Recoveries		1,386,727.86	
	B-1		5,871,317.08
			6,054,110.64
Decreased by:			
Claims		5,676,407.91	
Management Fees		157,657.00	
	B-2		5,834,064.91
Balance December 31, 2023	B		$ 220,045.73

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-17

	Balance Dec. 31, 2022	Increase	Decrease	Balance Dec. 31, 2023
Board of Taxation	$ 146,142.67	$ 94,630.86	$186,915.02	$ 53,858.51
Register of Deeds and Mortgages	596,290.24	145,704.98	323,186.69	418,808.53
County Clerk	105,182.55	27,191.24	53,512.48	78,861.31
Surrogate's Court	127,033.19	37,678.00	100,935.52	63,775.67
Compensated Absences	200,000.00			200,000.00
	$1,174,648.65	$305,205.08	$664,549.71	$815,304.02
Reference	B	B-1	B-2	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-18

	Reference	Balance Dec. 31, 2022	Increase	Decrease	Balance Dec. 31, 2023
Seized Asset Funds		$ 6,313,660.27	$ 3,094,113.82	$ 2,932,774.61	$ 6,474,999.48
Prosecutor's Office		1,641,507.11	7,992,006.28	8,581,282.96	1,052,230.43
Metro North Task Force		37,729.17			37,729.17
Sheriff's Office		250,627.15	29,404.25	148,947.62	131,083.78
Sheriff Modernization		166,835.38	86,232.91	189,967.57	63,100.72
Sheriff Outside Employment		636,127.19	1,555,760.66	1,533,475.84	658,412.01
County Corrections		0.26			0.26
Special Appropriation to the Prosecutor FY 2020		2,200,052.70		110,690.00	2,089,362.70
		$11,246,539.23	$12,757,517.92	$13,497,138.60	$10,506,918.55
	Reference	Below	Below	Below	Below
	Ref.				
Reserve Balance	B	$10,863,175.32	$	$	$10,110,726.00
Unidentified	B	383,363.91			396,192.55
Collections	B-1		12,757,517.92		
Expenditures	B-2			13,497,138.60	
	Above	$11,246,539.23	$12,757,517.92	$13,497,138.60	$10,506,918.55

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-19

	Balance Dec. 31, 2022	Increase	Decrease	Balance Dec. 31, 2023
Prosecutor's Office:				
Department of Treasury	$ 300,870.19	$ 17,045.31	$ 238,757.44	$ 79,158.06
Department of Justice	206,804.13	794,670.04	6,516.43	994,957.74
	507,674.32	811,715.35	245,273.87	1,074,115.80
Sheriff's Office:				
Department of Treasury	75,171.38	34,996.77	75,647.27	34,520.88
Department of Justice	296,558.53	54,303.24	274,462.10	76,399.67
	371,729.91	89,300.01	350,109.37	110,920.55
	$ 879,404.23	$ 901,015.36	$ 595,383.24	$ 1,185,036.35
Reference	B	B-1	B-2	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR PARKS, RECREATIONAL AND CULTURAL AFFAIRS PROGRAMS

B-20

	Balance Dec. 31, 2022	Increase	Decrease	Balance Dec. 31, 2023
Highlawn Pavilion - Improvement at Eagle Rock Reservation	$ 97,348.95	$ 60,000.00	$ 149,657.83	$ 7,691.12
Cultural Affairs	47,383.68	55,731.00	90,847.09	12,267.59
Recreation Programs	28,029.67	60,304.45	77,080.59	11,253.53
Turtle Back Zoo - Gifts and Donations	14,163.95	10,040.10	193.94	24,010.11
Parks Maintenance	21,757.65		15,113.50	6,644.15
Security Deposits - Riker Hill Rentals	31,943.09	10,000.00		41,943.09
Parks - Golf Beautification	107,249.28	253,224.00	308,798.77	51,674.51
Zoo Enhancement	2,740.07	11,353.93	14,094.00	
South Mountain Recreation Center Beautification	68,133.12	18,000.00	24,697.98	61,435.14
South Mountain Recreation Center Enhancement	2,168,854.51	2,551,075.61	3,251,197.89	1,468,732.23
	$ 2,587,603.97	$ 3,029,729.09	$ 3,931,681.59	$ 1,685,651.47
Reference	B	B-1	B-2	B

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OPEN SPACE TRUST FUND

B-21

	Ref.			
Balance December 31, 2022	B			$ 22,615,612.11
Increased by:				
Interest Earned on Deposits	B-1		$ 797,092.17	
2023 Tax Levy	B-4	$ 16,213,881.66		
Added and Omitted Taxes per Chapter 397, P.L. 1941	B-4	79,878.68		
			16,293,760.34	
				17,090,852.51
				39,706,464.62
Decreased by:				
Expenditures:				
Cash Disbursed	B-2			18,125,262.03
Balance December 31, 2023	B			$ 21,581,202.59

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-22

	Balance Dec. 31, 2022	Increase	Decrease	Balance Dec. 31, 2023
Intoxicated Driver's Resource Center	$ 92,810.70	$ 183,832.00	$ 252,893.47	$ 23,749.23
Environmental Quality and Enforcement Fund	61,696.27	82,559.39	82,385.77	61,869.89
Weights and Measures	49,138.81	47,407.50	50,000.00	46,546.31
Prisoners' Benefit Funds	800,195.31	4,473,682.65	4,407,484.02	866,393.94
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	56,248.41	3,725.00		59,973.41
Snow Removal Trust Fund	8,082,697.50	1,032,718.06	114,436.33	9,000,979.23
Mosquito Control	822,302.57			822,302.57
E-Filing Fee Trust Fund	716.33			716.33
Homeless Fund	684,051.75	140,626.00	213,714.00	610,963.75
Homeless Fund - Code Blue		214,166.00	76,436.00	137,730.00
Settlements of Suits	1,232,215.03			1,232,215.03
Vaccine Insurance Proceeds	3,831,788.85	1,130,839.97	4,962,628.82	
	$ 15,717,442.00	$ 7,309,556.57	$ 10,159,978.41	$ 12,867,020.16
Reference	B	Below	Below	B

	Ref.		
Collections	B-1	$ 7,309,556.57	$
Expenditures	B-2		10,159,978.41
	Above	$ 7,309,556.57	$ 10,159,978.41

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GENERAL CAPITAL CASH - TREASURER

C-2

	Ref.		
Balance December 31, 2022	C		$ 84,355,824.06
Increased by Receipts:			
Capital Improvement Fund	C-9	$ 2,300,000.00	
Reserve for Improvements	C-11	167,936.08	
			2,467,936.08
			86,823,760.14
Decreased by Disbursements:			
Improvement Authorizations	C-7	49,281,238.28	
Encumbrances Payable	C-8	9,092,162.32	
Fund Balance - Anticipated as Revenue	C-10	3,000,000.00	
Reserve for Improvements	C-11	283,856.10	
Interfunds Payable	C-12	345.67	
			61,657,602.37
Balance December 31, 2023	C		$ 25,166,157.77

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BANK RECONCILIATIONS
DECEMBER 31, 2023

C-3

	Balance per Statements	Adjustments	Outstanding Checks	Book Balance
Balance per Statements:				
Connect One Bank	$ 5,403.03	$ (11.51)	$	$ 5,391.52
New York Community Bank	10,075.47	(75.47)		10,000.00
Investors Bank	10,727.82	(150.45)		10,577.37
Kearny Bank	25,618,104.22		1,861,224.45	23,756,879.77
PNC Bank	1,190,657.54	49.67		1,190,707.21
Santander Bank	35,162.93	(57.49)		35,105.44
TD Bank	157,696.46	(200.00)		157,496.46
	$ 27,027,827.47	$ (445.25)	$ 1,861,224.45	$ 25,166,157.77

Reference

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #1

	Ordinance Number	Balance Dec. 31, 2022	Receipts Other	Disbursements Improvement Authorizations	Disbursements Other	Transfers From	Transfers To	Balance Dec. 31, 2023
Fund Balance		$ 5,421,436.24	$	$	$ 3,000,000.00	$	$	$ 2,421,436.24
Capital Improvement Fund		1,914,039.08	2,300,000.00			2,123,000.00		2,091,039.08
Reserve for Improvements		514,823.72	167,936.08		283,856.10			398,903.70
Capital Lease Program:								
Appropriated		14,098.01			345.67			13,752.34
Encumbrances Payable		35,520,047.32			9,092,162.32	480,000.00		25,947,885.00
Improvement Authorizations								
Improvements at Various Golf Courses	07-34/08-04/9-04 10-05/11-04/12-04	57,333.02						57,333.02
Multi-Purpose:	10-02							
b. Hazardous Material and Chemical Control Program		5,000.00						5,000.00
Multi-Purpose:	10-03							
a. Improvements to Bridges, Culverts and Storm Drainage		147.20						147.20
b. Traffic Signal and Sign Improvements		60.51						60.51
d. Highway Safety Program		5,184.87						5,184.87
Multi-Purpose:	11-01							
b. Hazardous Material and Chemical Control Program		122.80						122.80
Multi-Purpose:	11-02							
b. Traffic Signal and Sign Improvements		0.64						0.64
c. Highway Rehabilitation Program		0.13						0.13
d. Highway Safety Program		70,030.28						70,030.28
Improvement of the Essex County College	11-09	445,345.45		6,125.00				439,220.45
Improvement of the Essex County College	11-13	21,536.02						21,536.02
Multi-Purpose:	12-01							
a. Improvements to Various County Buildings		2.02						2.02
b. Hazardous Material and Chemical Control Program		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, 2022	Receipts Other	Disbursements Improvement Authorizations	Disbursements Other	Transfers From	Transfers To	Balance Dec. 31, 2023
Improvement Authorizations								
Multi-Purpose:	12-02							
a. Improvements to Bridges, Culverts and Storm Drainage		$ 37.37	$	$	$	$	$	$ 37.37
b. Traffic Signal and Sign Improvements		33.12						33.12
c. Highway Rehabilitation Program		0.64						0.64
d. Highway Safety Program		2.13						2.13
Various Capital Equipment	12-08	38,123.43		19,586.60				18,536.83
Various Capital Improvements:	13-01							
a. General Improvements to Various Park Facilities		117.49						117.49
b. Improvements to Bridges, Culverts and Storm Drainage		0.30						0.30
c. Hazardous Material and Chemical Control Program		0.64						0.64
Traffic, Operational and Roadway Improvements	13-18	0.90						0.90
Various Capital Improvements:	14-01							
a. General Improvements to Various Park Facilities		6.97						6.97
Construction of Parking Garage at South Mountain Recreation Complex	14-07	91,478.86						91,478.86
Improvements to Essex County College	14-11	15,327.67		15,327.65				0.02
Various Capital Improvements:	15-02							
a. General Improvements to Various Park Facilities		315.71						315.71
b. Improvements to Bridges, Culverts and Storm Drainage		0.76						0.76
c. Hazardous Material and Chemical Control Program		0.45						0.45
Various Capital Improvements:	15-08							
c. Design and Engineering for Various County Buildings		20.15						20.15

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #3

	Ordinance Number	Balance Dec. 31, 2022	Receipts Other	Disbursements Improvement Authorizations	Disbursements Other	Transfers From	Transfers To	Balance Dec. 31, 2023
Improvement Authorizations								
Acquisition of Various Capital Equipment	15-16	$ 12,669.39	$	$	$	$	$	$ 12,669.39
Various Capital Improvements:	16-02							
a. Improvements to Bridges, Culverts and Storm Drainage		0.20						0.20
b. Hazardous Material and Chemical Control Program		0.55						0.55
Various Capital Improvements:	16-12							
b. Various County Building Improvements		80.66						80.66
Essex County College Improvements	16-13	339,469.01						339,469.01
Acquisition of Various Capital Equipment	16-18	4,018.89						4,018.89
Improvements to Turtle Back Zoo	16-24	56,657.53						56,657.53
Various Capital Improvements:	17-01							
b. Various County Building Improvements		0.39						0.39
Essex County College Improvements	17-06	130,560.70		130,560.70				(0.00)
Acquisition of Various Capital Equipment	17-08	9,714.08		2,854.68				6,859.40
Various Capital Improvements:	18-01							
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		9.42						9.42
Essex County College Improvements	18-08	53,499.39		53,499.39				(0.00)
Construction of the Hall of Records Office Complex and Parking Deck	18-13	1.13						1.13
Hall of Records Office Complex Improvements	18-16	941,917.38		334,925.00		365,014.00		241,978.38

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #4

	Ordinance Number	Balance Dec. 31, 2022	Receipts Other	Disbursements Improvement Authorizations	Disbursements Other	Transfers From	Transfers To	Balance Dec. 31, 2023
Improvement Authorizations								
Acquisition of Various Capital Equipment	19-01	$ 273,670.24	$	$ 33,404.88	$	$	$	$ 240,265.36
Various Capital Improvements:	19-02							
c. Various County Building Improvements		3.20						3.20
Essex County College Improvements	19-03	5,293,191.00		253,859.99				5,039,331.01
New Dutch Lane Bridge Replacement Program	19-04	115,000.00						115,000.00
Construction of Riverbank Park	19-19	31,272.53						31,272.53
Various Capital Improvements:	20-01							
c. Various County Building Improvements		76,708.79		74,809.02			365,014.00	366,913.77
Hall of Records Complex Improvements	20-02	4,751,158.95		3,512,527.18				1,238,631.77
Capital Equipment and Capital Improvements	20-03	549,555.88						549,555.88
Dougal Place Bridge Replacement Project	20-07	130,000.00						130,000.00
Acquisition of Buses for Senior Services Transportation	20-08	9,430.00						9,430.00
Various Capital Equipment	20-09	338,800.00					480,000.00	818,800.00
Various Capital Improvements - Essex	20-10	3,826.48		3,826.48				
Essex County College Improvements	20-13	38,724.97		33,837.58				4,887.39
Essex County Vocational School - Newark Tech Campus Improvements	20-14	1,000,000.00						1,000,000.00
Capital Improvements	20-17	732,017.74						732,017.74

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-4
Sheet #5

	Ordinance Number	Balance Dec. 31, 2022	Receipts Other	Disbursements Improvement Authorizations	Disbursements Other	Transfers From	Transfers To	Balance Dec. 31, 2023
Improvement Authorizations								
Various Capital Improvements:	21-01							
c. Various County Building Improvements		$ 2,524,282.64	$	$ 1,477,432.82	$	$	$	$ 1,046,849.82
Essex County College Improvements	21-02	5,119,770.87		2,186,698.77				2,933,072.10
Various Improvements to County Facilities	21-06	5,355,463.98		957,457.26				4,398,006.72
Essex County College, West Caldwell (New Branch)	21-11	5,323,910.94		5,319,164.28				4,746.66
Various Capital Improvements	22-01	5,837,813.26		2,768,213.46				3,069,599.80
Acquisition of Buses/Vehicles	22-02	102,409.02		18,228.00				84,181.02
Construction of New Academic Building (West Essex)	22-03	6,000,000.00		2,305,210.47				3,694,789.53
Renovations to Three County Bridges	22-05	(4,747,572.50)						(4,747,572.50)
Essex County College Improvements	22-06	3,536,000.00						3,536,000.00
Essex County Correctional Facility	22-10	(9,723,257.00)						(9,723,257.00)
New Parking Structure at West Essex Campus	22-11	6,000,000.00		6,000,000.00				
Various Capital Equipment and Improvements	22-14			381,457.36				(381,457.36)
Various Capital Improvements	23-03			6,885,699.72			748,000.00	(6,137,699.72)
Acquisition and Install of Network Cyber Security	23-05			305,669.85			75,000.00	(230,669.85)
Renovations to the Parks - Administration Building	23-06			10,704,695.00			800,000.00	(9,904,695.00)
Construction of New Parking - West Essex Campus	23-09			1,396,167.14				(1,396,167.14)
Animal Wellness Center	23-16			4,100,000.00			500,000.00	(3,600,000.00)
		$ 84,355,824.06	$ 2,467,936.08	$ 49,281,238.28	$ 12,376,364.09	$ 2,968,014.00	$ 2,968,014.00	$ 25,166,157.77
	Reference	C	Below	C-7	C-2	Contra	Contra	C

	Ref.	
Capital Improvement Fund	C-9	$ 2,300,000.00
Reserve for Improvements	C-11	167,936.08
	Above	$ 2,467,936.08

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-5

	Ref.		
Balance December 31, 2022	C		$706,495,423.18
Decreased by:			
Redemptions:			
Loans Payable	C-13	$ 1,635,330.43	
Refunding Bonds	C-14	24,295,000.00	
Serial Bonds	C-15	26,071,000.00	
			52,001,330.43
Balance December 31, 2023	C		$654,494,092.75

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-6

Ordinance Number	Improvement Description	Bond Life (Years)	Balance Dec. 31, 2022	2023 Authorizations	Balance Dec. 31, 2023	Analysis of Balance Dec. 31, 2023 Expenditures	Analysis of Balance Dec. 31, 2023 Unexpended Improvement Authorizations
19-04	New Dutch Lane Bridge Replacement Project	30	$ 385,150.99	$	$ 385,150.99	$	$ 385,150.99
20-01	Various Capital Improvements: Various County Building Improvements	15	1,000.00		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
22-05	County Infrastructure Renovations	15	5,172,537.00		5,172,537.00	4,747,572.50	424,964.50
22-06	Essex County College Renovations	15	1,000.00		1,000.00		1,000.00
22-10	Essex County Correctional Facility Roof Replacement	15	9,785,000.00		9,785,000.00	9,723,257.00	61,743.00
22-14	Various Capital Improvements	15	1,000,000.00		1,000,000.00	381,457.36	618,542.64
23-03	Various Capital Improvements	15		14,202,000.00	14,202,000.00	6,137,699.72	8,064,300.28
23-05	Acquisition and Installation of Network Cyber Security	7		1,425,000.00	1,425,000.00	230,669.85	1,194,330.15
23-06	Renovations to the Parks - Administration Building	15		10,000,000.00	10,000,000.00	9,904,695.00	95,305.00
23-09	Construction of New Parking West Essex Campus	30		1,800,000.00	1,800,000.00	1,396,167.14	403,832.86
23-10	ECC Improvements	15		3,000,000.00	3,000,000.00		3,000,000.00
23-16	Animal Wellness Center	30		3,600,000.00	3,600,000.00	3,600,000.00	
			$ 33,909,687.99	$ 34,027,000.00	$ 67,936,687.99	$ 36,121,518.57	$ 31,815,169.42
		Reference	C	C-7	C	C-4	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-7
Sheet #1

	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2022 Funded	Balance Dec. 31, 2022 Unfunded	2023 Authorizations	Paid or Charged	Transfers	Cancelled	Balance Dec. 31, 2023 Funded	Balance Dec. 31, 2023 Unfunded
Improvements at Various Golf Courses	07-34	01-16-08	$ 7,000,000.00	$ 57,333.02	$	$	$	$	$	$ 57,333.02	$
Multi-Purpose:	10-02	01-27-10									
b. Hazardous Material and Chemical Control Program			500,000.00	5,000.00						5,000.00	
Multi-Purpose:	10-03	01-27-10									
a. Improvements to Bridges, Culverts and Storm Drainage			500,000.00	147.20						147.20	
b. Traffic Signal and Sign Improvements			300,000.00	60.51						60.51	
d. Highway Safety Program			300,000.00	5,184.87						5,184.87	
Multi-Purpose:	11-01	02-09-11	9,975,000.00								
a. Improvements to Various County Buildings											
b. Hazardous Material and Chemical Control				122.80						122.80	
Multi-Purpose:	11-02	02-09-11									
a. Improvements to Bridges, Culverts and Storm Drainage			600,000.00								
b. Traffic Signal and Sign Improvements			375,000.00	0.64						0.64	
c. Highway Rehabilitation Program			600,000.00	0.13						0.13	
d. Highway Safety Program			400,000.00	70,030.28						70,030.28	
Improvement of the Essex County College	11-09	07-06-11	1,500,000.00	445,345.45			6,125.00			439,220.45	
Improvement of the Essex County College	11-13	10-26-11	2,500,000.00	21,536.02						21,536.02	
Multi-Purpose:	12-01	02-08-12									
a. Improvements to Various County Buildings			9,900,000.00	2.02						2.02	
b. Hazardous Material and Chemical Control Program			500,000.00	370.97						370.97	
Multi-Purpose:	12-02	02-08-12									
a. Improvements to Bridges, Culverts and Storm Drainage			950,000.00	37.37						37.37	
b. Traffic Signal and Sign Improvements			800,000.00	33.12						33.12	
c. Highway Rehabilitation Program			1,800,000.00	0.64						0.64	
d. Highway Safety Program			450,000.00	2.13						2.13	
Various Capital Equipment	12-08	05-17-12	6,000,000.00	38,123.43			19,586.60			18,536.83	
Improvement of the Essex County College	12-13	12-12-12	1,425,000.00								
Various Park Improvements:	13-01	02-19-13									
a. General Improvements to Various Park Facilities			5,600,000.00	117.49						117.49	
b. Improvements to Bridges, Culverts and Storm Drainage			5,750,000.00	0.30						0.30	
c. Hazardous Material and Chemical Control Program			6,900,000.00	0.64						0.64	
Traffic, Operational and Roadway Improvements	13-18	12-27-13	33,898,952.00	0.90						0.90	
Various Capital Improvements:	14-01	02-19-14									
a. General Improvements to Various Park Facilities			4,879,095.00	6.97						6.97	
Improvements to Essex County College	14-03	04-09-14	2,500,000.00								
Construction of Parking Garage at South Mountain Recreation Complex	14-07	05-28-14	11,000,000.00	91,478.86						91,478.86	
Improvements to Essex County College	14-11	08-20-14	2,500,000.00	15,327.67			15,327.65			0.02	
Various Capital Improvements:	15-02	02-11-15									
a. General Improvements to Various Park Facilities			1,650,000.00	315.71						315.71	
b. Improvements to Bridges, Culverts and Storm Drainage			4,350,000.00	0.76						0.76	
c. Hazardous Material and Chemical Control Program			5,750,000.00	0.45						0.45	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-7
Sheet #2

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2022 Funded	Balance Dec. 31, 2022 Unfunded	2023 Authorizations	Paid or Charged	Transfers	Cancelled	Balance Dec. 31, 2023 Funded	Balance Dec. 31, 2023 Unfunded
Various Capital Improvements:	15-08	06-29-15									
c. Design and Engineering for Various County Buildings			$ 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						12,669.39	
Various Capital Improvements:	16-02	01-27-16									
a. Improvements to Bridges, Culverts and Storm Drainage			4,000,000.00	0.20						0.20	
b. Hazardous Material and Chemical Control Program			3,250,000.00	0.55						0.55	
Various Capital Improvements:	16-12	04-13-16									
b. Various County Building Improvements				80.66						80.66	
Essex County College Improvements	16-13	04-27-16		339,469.01						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:	17-01	01-18-17									
b. Various County Building Improvements			6,700,000.00	0.39						0.39	
Essex County College Improvements	17-06	07-19-17	2,500,000.00	130,560.70			130,560.70				
Acquisition of Various Capital Equipment	17-08	10-18-17	2,500,000.00	9,714.08			2,854.68			6,859.40	
Various Capital Improvements:	18-01	01-17-18									
a. Park Rehabilitation Program			10,400,000.00	0.35						0.35	
b. Improvements to Bridges, Culverts and Storm Drainage			4,750,000.00	(0.87)						(0.87)	
c. Various County Building Improvements			3,000,000.00	9.42						9.42	
Essex County College Improvements	18-08	06-21-18	3,700,000.00	53,499.39			53,499.39				
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	941,917.38			334,925.00	(365,014.00)		241,978.38	
Acquisition of Various Capital Equipment	19-01	02-06-19	2,100,000.00	273,670.24			33,404.88			240,265.36	
Multi-Purpose:	19-02	02-06-19									
Various County Building Improvements			3,000,000.00	3.20						3.20	
Essex County College Improvements	19-03	03-07-19	7,200,000.00	5,293,191.00			253,859.99			5,039,331.01	
New Dutch Lane Bridge Replacement Project	19-04	02-07-19	2,365,000.00	115,000.00	385,150.99					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	
Various Capital Improvements:	20-01										
Various County Building Improvements			4,025,000.00	76,708.79	1,000.00		74,809.02	365,014.00		366,913.77	1,000.00
Hall of Records Complex Improvements	20-02		65,000,000.00	4,751,158.95			3,512,527.18			1,238,631.77	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-7
Sheet #3

Improvement Description	Ordinance Number	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2022 Funded	Balance Dec. 31, 2022 Unfunded	2023 Authorizations	Paid or Charged	Transfers	Cancelled	Balance Dec. 31, 2023 Funded	Balance Dec. 31, 2023 Unfunded
Capital Equipment and Capital Improvements	20-03		$ 8,400,000.00	$ 549,555.88	$	$	$	$	$	$ 549,555.88	$
Dougal Place Bridge Replacement Project	20-07		2,695,000.00	130,000.00	2,565,000.00					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					480,000.00	818,800.00	
Various Capital Improvements - Essex	20-10		3,600,000.00	3,826.48			3,826.48				
Essex County College Improvements	20-13		1,000,000.00	38,724.97			33,837.58			4,887.39	
Essex County Vocational School - Newark Tech Campus Improvements	20-14		60,000,000.00	1,000,000.00	15,000,000.00					1,000,000.00	15,000,000.00
Capital Improvements	20-17		6,000,000.00	732,017.74						732,017.74	
Various Capital Improvements: Various County Building Improvements	21-01		8,650,000.00	2,523,282.64	1,000.00		1,477,432.82			1,046,849.82	
Essex County College Improvements	21-02		5,330,000.00	5,119,770.87			2,186,698.77			2,933,072.10	
Various Improvements to County Facilities	21-06		7,800,000.00	5,355,463.98			957,457.26			4,398,006.72	
Essex County College, West Caldwell (New Branch)	21-11		10,000,000.00	5,323,910.94			5,319,164.28			4,746.66	
Various Capital Improvements: Park Rehabilitation Program	22-01		6,750,000.00	5,837,813.26			2,768,213.46			3,069,599.80	
Acquisition of Buses/Vehicles	22-02		2,250,000.00	102,409.02			18,228.00			84,181.02	
Construction of New Academic Building (West Essex)	22-03		6,000,000.00	6,000,000.00			2,305,210.47			3,694,789.53	
Renovations to Three County Bridges	22-05		5,172,537.00		424,964.50						424,964.50
Essex County College Improvements	22-06		3,537,000.00	3,536,000.00	1,000.00					3,536,000.00	1,000.00
Essex County Correctional Facility	22-10		10,300,000.00		61,743.00						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 and Improvements	22-14		1,000,000.00		1,000,000.00		381,457.36				618,542.64
Various Capital Improvements	23-03					14,950,000.00	6,885,699.72				8,064,300.28
Acquisition and Installation of Network Cyber Security	23-05					1,500,000.00	305,669.85				1,194,330.15
Renovations to the Parks - Administration Building	23-06					10,800,000.00	10,704,695.00				95,305.00
Construction of New Parking - West Essex Campus	23-09					1,800,000.00	1,396,167.14				403,832.86
ECC Improvements	23-10					3,000,000.00					3,000,000.00
Animal Wellness Center	23-16					4,100,000.00	4,100,000.00				
				$ 55,441,209.19	$ 19,439,858.49	$ 36,150,000.00	$ 49,281,238.28	$ -	$ 480,000.00	$30,414,659.98	$31,815,169.42
			Reference	C	C	Below	Below		C-8	C	C

	Ref.		
Cash Disbursed	C-2	$	$ 49,281,238.28
Deferred Charges to Future Taxation - Unfunded	C-6	34,027,000.00	
Capital Improvement Fund	C-9	2,123,000.00	
	Above	$ 36,150,000.00	$ 49,281,238.28

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ENCUMBRANCES PAYABLE

C-8

	Ref.		
Balance December 31, 2022	C		$35,520,047.32
Decreased by:			
Encumbrances Liquidated	C-2	$9,092,162.32	
Cancellation	C-7	480,000.00	
			9,572,162.32
Balance December 31, 2023	C		$25,947,885.00

Analysis of Balance	Ordinance Number	
Improvement Authorizations:		
Acquisition of Various Capital Equipment	15-16	$ 8,726.24
Hazardous Material and Chemical Control Program	16-02	57,602.00
Park Rehabilitation Program	17-01	29,129.60
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	560,273.44
Park Rehabilitation Program	19-02	24,174.00
Various Capital Improvements	19-02	105,802.59
Various Capital Improvements	20-01	1,373,642.72
Various Capital Improvements	20-02	2,321,706.75
Information and Technology Equipment	20-09	762,826.02
Various Capital Improvements	21-01	2,140,655.15
Various Improvements to County Facilities	21-06	819,678.38
Various Capital Improvements	22-01	1,622,171.34
Various Capital Improvements	22-02	216,600.00
Renovations to County Bridges	22-05	1,995,092.33
Correctional Facilities Improvements	22-10	817,686.07
Various Capital Improvements	23-03	2,918,827.87
Various Capital Improvements	23-06	5,869,995.05
Various Capital Improvements	23-16	4,100,000.00
		$25,947,885.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-9

	Ref.		
Balance December 31, 2022	C		$1,914,039.08
Increased by:			
Budget Appropriation	C-2		2,300,000.00
			4,214,039.08
Decreased by:			
Appropriated to Finance Improvement Authorizations:			
Ordinance #23-03		$748,000.00	
Ordinance #23-05		75,000.00	
Ordinance #23-06		800,000.00	
Ordinance #23-16		500,000.00	
	C-7		2,123,000.00
Balance December 31, 2023	C		$2,091,039.08

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

INTERFUNDS PAYABLE

C-10

	Ref.	Total General Capital Fund	Current Fund
Increased by:			
General Capital Fund Balance Anticipated as Current Fund Revenue	C-1	$3,000,000.00	$3,000,000.00
Decreased by:			
Settlements	C-2	3,000,000.00	3,000,000.00
		$ -	$ -

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR IMPROVEMENTS

C-11

	Ref.	
Balance December 31, 2022	C	$514,823.72
Increased by:		
Collections	C-2	167,936.08
		682,759.80
Decreased by:		
Expenditures	C-2	283,856.10
Balance December 31, 2023	C	$398,903.70

Analysis of Balance	
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	200,298.79
	$398,903.70

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL LEASING PROGRAM

C-12

	Resolution/Ordinance Number	Date	Amount	Balance Dec. 31, 2022 Unencumbered	Expended	Balance Dec. 31, 2023 Unencumbered
Essex County Improvement Authority						
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
Commerce Bank						
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	345.67	12,183.61
				$14,098.01	$345.67	$ 13,752.34
			Reference	C	C-2	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-13
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Loans Payable Dec. 31, 2023 Date	Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023
Department of Environmental Protection - Verona Lake Dam Restoration	7-24-09	$ 512,650.60	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%	$ 172,566.76	$ 29,987.39	$ 142,579.37
Essex County Improvement Authority	6-03-10	4,275,000.00	7-01-24	285,000.00	*			
			7-01-25	285,000.00	*	855,000.00	285,000.00	570,000.00
Department of Environmental Protection - Diamond Mill Pond	7-30-13	446,887.66	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%	262,007.41	22,661.50	239,345.91
Essex County Improvement Authority	6-24-15	3,500,000.00	6-01-24	350,000.00	10.00% - (1)			
			6-01-25	350,000.00	10.00% - (1)	1,050,000.00	350,000.00	700,000.00
Essex County Improvement Authority	12-15-16	5,185,000.00				870,000.00	870,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-13
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Loans Payable Dec. 31, 2023 Date	Maturities of Loans Payable Dec. 31, 2023 Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023
New Jersey Environmental Infrastructure Trust	6-02-22	$ 1,642,743.90	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	$ 77,681.54	$1,787,167.47
						$5,074,423.18	$1,635,330.43	$3,439,092.75
					Reference	C	C-5	C

(1) Estimated Interest Rate

*Variable Interest Rate

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-14

Description	Original Issue Date	Original Issue Amount	Maturities of Bonds Outstanding Dec. 31, 2023 Date	Maturities of Bonds Outstanding Dec. 31, 2023 Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C. 12)
General Obligation Pension Refunding	4-01-03	$54,665,000.00	04-01-2024	$ 2,060,000.00	4.95 (1)					
			04-01-2025	2,410,000.00	4.95 (1)					
			04-01-2026	2,795,000.00	4.95 (1)					
			04-01-2027	3,215,000.00	4.95 (1)					
			04-01-2028	3,670,000.00	4.95 (1)					
			04-01-2029	4,165,000.00	4.95 (1)					
			04-01-2030	4,710,000.00	4.95 (1)					
			04-01-2031	5,295,000.00	4.95 (1)					
			04-01-2032	5,935,000.00	4.95 (1)					
			04-01-2033	6,625,000.00	4.95 (1)	$ 42,620,000.00	$ 1,740,000.00	$ 40,880,000.00	$ 40,880,000.00	$
General Improvement Refunding, Series 2016A	5-12-16	23,920,000.00	03-01-2024	45,000.00	5.00					
			03-01-2025	45,000.00	4.00	15,445,000.00	15,355,000.00	90,000.00	90,000.00	
General Obligation Refunding, (Vocational School)	5-12-16	6,900,000.00	03-01-2024	250,000.00	4.00					
			03-01-2025	260,000.00	5.00	750,000.00	240,000.00	510,000.00	510,000.00	
General Obligation Refunding, Series 2016C (County College Bonds)	5-12-16	8,140,000.00	03-01-2024	55,000.00	5.00					
			03-01-2025	60,000.00	4.00	3,425,000.00	3,310,000.00	115,000.00	115,000.00	
General Obligation Refunding, Series 2016D (County College Bonds)	5-12-16	4,010,000.00	03-01-2024	95,000.00	4.00					
			03-01-2025	100,000.00	3.00	1,035,000.00	840,000.00	195,000.00		195,000.00
General Improvement Refunding, Series 2017	12-02-17	34,680,000.00	08-01-2024	3,765,000.00	3.50					
			08-01-2024	11,350,000.00	4.00					
			08-01-2025	17,080,000.00	5.00	34,680,000.00	2,485,000.00	32,195,000.00	32,195,000.00	
General Obligation Refunding, Series 2017 (County College Bonds)	12-02-17	8,010,000.00	08-01-2024	1,235,000.00	3.50					
			08-01-2024	3,705,000.00	4.00					
			08-01-2025	2,745,000.00	5.00	8,010,000.00	325,000.00	7,685,000.00	7,685,000.00	
						$ 105,965,000.00	$ 24,295,000.00	$ 81,670,000.00	$ 81,475,000.00	$ 195,000.00
				Reference		C	C-5	C		

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

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-15
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2023 Date	Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2013A	9-10-13	$ 4,000,000.00	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	$ 1,860,000.00	$ 280,000.00	$ 1,580,000.00	$ 1,580,000.00	$
County College Bonds, 2013 Series B	9-10-13	750,000.00			3.250	75,000.00	75,000.00			
County College Bonds, 2013 Series C (County)	9-10-13	750,000.00			3.250	75,000.00	75,000.00			
General Improvement Bonds, Series 2014A	9-23-14	20,400,000.00	9-01-2024	1,355,000.00	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					
			9-01-2029	1,585,000.00	3.000	10,100,000.00	1,315,000.00	8,785,000.00	8,785,000.00	
County Vocational School Bonds, Series 2014B	9-23-14	2,100,000.00	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					
			9-01-2029	160,000.00	3.000	1,045,000.00	135,000.00	910,000.00	910,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-15
Sheet #2

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2023 Date	Maturities of Bonds Outstanding Dec. 31, 2023 Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023	Funded by County Appropriation	Funded by State New Jersey (P.L. 1971, C.12)
County College Bonds, Series 2014C	9-23-14	$ 2,500,000.00	9-01-2024	$ 250,000.00	2.250%	$ 500,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00	$
County College Bonds, Series 2014D	9-23-14	2,500,000.00	9-01-2024	250,000.00	2.250	500,000.00	250,000.00	250,000.00		250,000.00
General Improvement Bonds, Series 2015A	9-17-15	23,560,000.00	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	10,245,000.00	1,945,000.00	8,300,000.00	8,300,000.00	
County Vocational School Bonds, Series 2015B	9-17-15	55,000,000.00	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	1,930,000.00	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	3.730					
			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	44,375,000.00	1,390,000.00	42,985,000.00	42,985,000.00	
General Improvement Bonds, Series 2016A	9-15-16	24,520,000.00	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	18,245,000.00	1,140,000.00	17,105,000.00	17,105,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-15
Sheet #3

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2023 Date	Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023	Funded by County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds,										
Series 2016B	9-15-16	$ 80,000,000.00	9-01-2024	$ 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	2,395,000.00	2.125					
			9-01-2030	2,490,000.00	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	$ 69,010,000.00	$ 1,990,000.00	$ 67,020,000.00	$ 67,020,000.00	$
County College Bonds, Series 2016C	9-15-16	1,250,000.00	9-01-2024	125,000.00	5.000					
			9-01-2025	125,000.00	5.000					
			9-01-2026	125,000.00	5.000	500,000.00	125,000.00	375,000.00	375,000.00	
County College Bonds, Series 2016D	9-15-16	1,250,000.00	9-01-2024	125,000.00	5.000					
			9-01-2025	125,000.00	5.000					
			9-01-2026	125,000.00	5.000	500,000.00	125,000.00	375,000.00		375,000.00
General Improvement Bonds, Series 2017A	9-13-17	18,665,000.00	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	13,290,000.00	1,145,000.00	12,145,000.00	12,145,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-15
Sheet #4

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2023 Date	Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023	Funded by County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2017B	9-13-17	$ 28,000,000.00	9-01-2024	$ 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	3.050					
			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					
			9-01-2039	1,200,000.00	3.200					
			9-01-2040	1,200,000.00	3.200					
			9-01-2041	1,200,000.00	3.250					
			9-01-2042	1,200,000.00	3.250					
			9-01-2043	1,200,000.00	3.300					
			9-01-2044	1,200,000.00	3.300					
			9-01-2045	1,200,000.00	3.350					
			9-01-2046	1,200,000.00	3.375					
			9-01-2047	1,220,000.00	3.375	$ 24,840,000.00	$ 670,000.00	$ 24,170,000.00	$ 24,170,000.00	$
County College Bonds, Series 2017C	9-13-17	1,250,000.00	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	625,000.00	125,000.00	500,000.00	500,000.00	
County College Bonds, Series 2017D	9-13-17	1,250,000.00	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	625,000.00	125,000.00	500,000.00		500,000.00
General Improvement Bonds, Series 2018A	9-11-18	22,605,000.00	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					
			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	17,790,000.00	1,320,000.00	16,470,000.00	16,470,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-15
Sheet #5

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2023 Date	Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2018B	9-11-18	$ 35,000,000.00	9-01-2024	$ 845,000.00	5.000%					
			9-01-2025	880,000.00	5.000					
			9-01-2026	915,000.00	5.000					
			9-01-2027	950,000.00	5.000					
			9-01-2028	985,000.00	5.000					
			9-01-2029	1,025,000.00	5.000					
			9-01-2030	1,070,000.00	3.000					
			9-01-2031	1,110,000.00	3.000					
			9-01-2032	1,155,000.00	3.000					
			9-01-2033	1,200,000.00	3.000					
			9-01-2034	1,250,000.00	3.125					
			9-01-2035	1,295,000.00	3.125					
			9-01-2036	1,340,000.00	3.250					
			9-01-2037	1,390,000.00	3.250					
			9-01-2038	1,420,000.00	3.375					
			9-01-2039	1,420,000.00	3.500					
			9-01-2040	1,440,000.00	4.000					
			9-01-2041	1,440,000.00	4.000					
			9-01-2042	1,440,000.00	4.000					
			9-01-2043	1,440,000.00	4.000					
			9-01-2044	1,440,000.00	4.000					
			9-01-2045	1,440,000.00	4.000					
			9-01-2046	1,440,000.00	4.000					
			9-01-2047	1,440,000.00	4.000					
			9-01-2048	1,440,000.00	4.000	$ 32,020,000.00	$ 810,000.00	$ 31,210,000.00	$ 31,210,000.00	$
County College Bonds, Series 2018C	9-11-18	1,850,000.00	9-01-2024	185,000.00	5.000					
			9-01-2025	185,000.00	5.000					
			9-01-2026	185,000.00	5.000					
			9-01-2027	185,000.00	5.000					
			9-01-2028	185,000.00	5.000	1,110,000.00	185,000.00	925,000.00	925,000.00	
County College Bonds, Series 2018D	9-11-18	1,850,000.00	9-01-2024	185,000.00	5.000					
			9-01-2025	185,000.00	5.000					
			9-01-2026	185,000.00	5.000					
			9-01-2027	185,000.00	5.000					
			9-01-2028	185,000.00	5.000	1,110,000.00	185,000.00	925,000.00		925,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-15
Sheet #6

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2023 Date	Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023	Funded by County Appropriation	State of New Jersey (P.L. 1971, C.12)
General Improvement Bonds, Series 2019A	8-27-19	$ 117,280,000.00	9-01-2024	$ 2,790,000.00	5.000%					
			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					
			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	$ 109,945,000.00	$ 2,660,000.00	$ 107,285,000.00	$ 107,285,000.00	$
County College Bonds, Series 2019B	8-27-19	3,600,000.00	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					
			9-01-2029	360,000.00	4.000	2,520,000.00	360,000.00	2,160,000.00	2,160,000.00	
County College Bond Act (P.L. 1971, C.12)	8-27-19	3,600,000.00	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					
			9-01-2029	360,000.00	4.000	2,520,000.00	360,000.00	2,160,000.00		2,160,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2023 Date	Maturities of Bonds Outstanding Dec. 31, 2023 Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023	Funded by County Appropriation	Funded by State of New Jersey (P.L. 1971, C.12)
General Improvement Bonds, Series 2020	8-25-20	$ 96,220,000.00	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					
			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	$ 91,935,000.00	$ 2,225,000.00	$ 89,710,000.00	$ 89,710,000.00	$
General Improvement Bonds, Series 2021A	8-4-2021	31,460,000.00	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	2,150,000.00	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	30,270,000.00	1,190,000.00	29,080,000.00	29,080,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-16

Ordinance Number	Improvement Description	Balance Dec. 31, 2022	2023 Authorizations	Balance Dec. 31, 2023
19-04	Various Capital Improvements	$ 385,150.99	$ -	$ 385,150.99
20-01	Various Capital Improvements	1,000.00		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
22-05	County Infrastructure Renovations	5,172,537.00		5,172,537.00
22-06	Essex County College Improvements	1,000.00		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
23-03	Various Capital Improvements		14,202,000.00	14,202,000.00
23-05	Acquisition and Installation of Network Cyber Security		1,425,000.00	1,425,000.00
23-06	Renovations to the Parks - Administration Building		10,000,000.00	10,000,000.00
23-09	Construction of New Parking - West Essex Campus		1,800,000.00	1,800,000.00
23-10	ECC Improvements		3,000,000.00	3,000,000.00
23-16	Animal Wellness Center		3,600,000.00	3,600,000.00
		$ 33,909,687.99	$ 34,027,000.00	$ 67,936,687.99
	Reference	C	C-7	C

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-15
Sheet #9

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2023 Date	Amount	Interest Rate	Balance Dec. 31, 2022	Decrease	Balance Dec. 31, 2023	Funded by County Appropriation	State of New Jersey (P.L. 1971, C.12)
General Improvement Bonds, Series 2022A	7-26-22	$ 44,160,000.00	8-15-2024	$ 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	$ 2,025,000.00	$ 42,135,000.00	$ 42,135,000.00	$
County College Bonds, Series 2022B	7-26-22	10,000,000.00	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	435,000.00	9,565,000.00	9,565,000.00	
County College Bonds, Series 2022C	7-26-22	1,768,000.00	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	178,000.00	1,590,000.00	1,590,000.00	
County College Bond Act , Series 2022D (P.L. 1971, C.12)	7-26-22	1,768,000.00	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	178,000.00	1,590,000.00		1,590,000.00
						$ 595,456,000.00	$26,071,000.00	$ 569,385,000.00	$ 560,020,000.00	$ 9,365,000.00
					Reference	C	C-5	C		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-16

Ordinance Number	Improvement Description	Balance Dec. 31, 2022	2023 Authorizations	Balance Dec. 31, 2023
19-04	Various Capital Improvements	$ 385,150.99	$	$ 385,150.99
20-01	Various Capital Improvements	1,000.00		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
22-05	County Infrastructure Renovations	5,172,537.00		5,172,537.00
22-06	Essex County College Improvements	1,000.00		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
23-03	Various Capital Improvements		14,202,000.00	14,202,000.00
23-05	Acquisition and Installation of Network Cyber Security		1,425,000.00	1,425,000.00
23-06	Renovations to the Parks - Administration Building		10,000,000.00	10,000,000.00
23-09	Construction of New Parking - West Essex Campus		1,800,000.00	1,800,000.00
23-10	ECC Improvements		3,000,000.00	3,000,000.00
23-16	Animal Wellness Center		3,600,000.00	3,600,000.00
		$ 33,909,687.99	$ 34,027,000.00	$ 67,936,687.99
	Reference	C	C-7	C

PART II

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

ROSTER OF OFFICIALS

GENERAL COMMENTS, FINDINGS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2023

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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, 2023, 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 14, 2024. 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 & Company LLP

SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
June 14, 2024

OFFICIALS IN OFFICE AT DECEMBER 31, 2023
AND REPORT ON SURETY BONDS

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

Name	Position	Surety Bond
Joseph N. DiVincenzo, Jr.	County Executive	$
Board of County Commissioners:		
Carlos M. Pomares	President	
Tyshammie L. Cooper	Vice President	
Romaine Graham	Member	
Wayne L. Richardson	Member	
A'Darian Murray-Thomas	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
Jerome St. John	County Counsel	
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.

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

Finding 2023-1:

Condition:

The County did not collect the 5% from Payment in Lieu of Taxes Revenue from several eligible municipalities. The records required to bill the municipalities for payment in lieu of taxes were not provided by the municipalities.

Recommendation:

That the County obtain the required records from the various municipalities in order to collect their portion of Payment in Lieu of Taxes.

Cash

Finding 2023-2:

Condition:

Outstanding checks in excess of twelve months may not be honored by the bank. Periodically, these checks should be reviewed and cancelled or other appropriate action taken. The following checks are outstanding in excess of one year:

Check Number	Amount
10286	$ 4,486.19
10321	21.67
10459	663.62
	$ 5,171.48

NJ Payroll Account:

Check Number	Amount
1572	$ 2,466.83
1577	59.76
1596	78.72
1599	73.57
1626	16.11
	$ 2,694.99

Recommendation:

That outstanding checks older than twelve (12) months be reviewed and appropriate action taken.

Accounts Payable

Finding 2023-3:

Condition:

The County's purchasing software does not require an invoice number to be entered in the system to proceed in the purchase order process. The entry of the invoice number is not verified after the origination of the purchase order by the departments. The result of the above internal control deficiency could lead to overpayments.

Recommendation:

That the County Administration instruct all departments of the importance of entering an invoice number during the purchase order process. Additionally, procedures should be implemented to ensure invoice numbers are entered.

Community Development Block Grant

Finding 2023-4:

Condition:

The Community Development Block Grant Cash Balance consists of excess funds which are partially attributable to reimbursement of Fringe Benefits not being reimbursed to the Current Fund.

Recommendation:

That the Community Development Block Grant Cash Balance be reviewed and appropriate action be taken.

Finding 2023-5:

Condition:

The Housing and Urban Development I.D.I.S. Report is not in agreement with the Client's Grants Receivable General Ledger Account.

Recommendation:

That the Client's Grants Receivable General Ledger Account be reconciled to the Housing and Urban Development I.D.I.S. Report on a monthly basis.

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.

Payroll Fund

Finding 2023-6:

Condition:

The list of outstanding payroll deductions at December 31, 2023 were not in agreement with payments made in 2024. The payments made were less than the amount due, according to the County's records. This difference can be attributed to mostly PERS and PFRS Pensions. We noted during our examination differences between amounts remitted for pension withholdings and the amounts found on the Quarterly Pension Reports.

Recommendation:

That employee salaries and pension withholdings be reconciled to the Quarterly Pension Reports.

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 not required for the year ended December 31, 2022.

Status of Prior Years' Audit Recommendations

There were no prior years' recommendations.

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.

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

That the County obtain the required records from the various municipalities in order to collect their portion of Payment in Lieu of Taxes.

That outstanding checks older than twelve (12) months be reviewed and appropriate action taken.

That the County Administration instruct all departments of the importance of entering an invoice number during the purchase order process. Additionally, procedures should be implemented to ensure invoice numbers are entered.

That the Community Development Block Grant Cash Balance be reviewed and appropriate action be taken.

That the Client's Grants Receivable General Ledger Account be reconciled to the Housing and Urban Development I.D.I.S. Report on a monthly basis.

That employee salaries and pension withholdings be reconciled to the Quarterly Pension Reports.

* * *

The foregoing comments and accompanying recommendations 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,

Samuel Klein and Company LLP

SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Joseph J. Faccone

JOSEPH J. FACCONE, RMA, PA

Newark, New Jersey
June 14, 2024