

**COUNTY OF ESSEX
NEW JERSEY**

**REPORT ON
EXAMINATION OF ACCOUNTS
DEPARTMENT OF ADMINISTRATION AND FINANCE
FOR THE YEAR 2025**

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

COUNTY OF ESSEX, NEW JERSEY

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PART I
REPORT ON EXAMINATION
FINANCIAL STATEMENTS
NOTES TO FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2025

SAMUEL KLEIN AND COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-9969
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 303
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

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, 2025 and December 31, 2024, 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, 2025 and 2024, 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, 2025 and 2024 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 1, 2025, on our consideration of the County of Essex, State of New Jersey's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Essex, State of New Jersey's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Essex, State of New Jersey's internal control over financial reporting and compliance.


SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS


JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
June 1, 2026

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #1

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2025</u>	<u>Balance Dec. 31, 2024</u>
<u>Regular Fund</u>			
Cash	A-4	\$209,495,413.76	\$236,528,611.86
Cash - Change Fund	A-7	13,425.00	13,425.00
		<u>209,508,838.76</u>	<u>236,542,036.86</u>
Receivables with Offsetting Reserves:			
Taxes Receivable	A-8	1,289,401.93	2,276,306.29
Deposits Receivable	A-9	135,204.66	127,661.49
Other Accounts Receivable	A-10	84,000.00	95,000.00
Revenue Accounts Receivable	A-11	336,223.93	343,672.14
Payroll Taxes Receivable	A-12	25,922.25	2,534.26
Interfunds Receivable	A-13	4,519,493.54	
		<u>6,390,246.31</u>	<u>2,845,174.18</u>
Prepaid Expense	A-14	5,908.16	
		<u>215,904,993.23</u>	<u>239,387,211.04</u>
<u>Federal and State Grant Fund</u>			
Due from Current Fund	A-13		13,899,668.51
Federal and State Grants Receivable	A-21	224,275,609.69	175,946,400.26
		<u>224,275,609.69</u>	<u>189,846,068.77</u>
		<u>\$440,180,602.92</u>	<u>\$429,233,279.81</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

A
Sheet #2

<u>LIABILITIES, RESERVES AND FUND BALANCE</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2025</u>	<u>Balance</u> <u>Dec. 31, 2024</u>
<u>Regular Fund</u>			
Appropriation Reserves:			
Encumbered	A-3,15	\$ 12,774,167.33	\$ 16,373,861.70
Unencumbered	A-3,15	33,996,039.15	41,009,501.20
Accounts Payable	A-16	28,651,480.39	15,882,041.19
Deferred Revenue	A-18	8,342,384.00	12,446,250.18
Interfunds Payable	A-19	91,822.83	13,899,668.51
Other Reserves:			
Miscellaneous	A-20	14,475,738.89	18,651,127.56
		<u>98,331,632.59</u>	<u>118,262,450.34</u>
Reserve for Receivables		6,390,246.31	2,845,174.18
Fund Balance	A-1	111,183,114.33	118,279,586.52
		<u>215,904,993.23</u>	<u>239,387,211.04</u>
<u>Federal and State Grant Fund</u>			
Due to Current Fund	A-19	4,519,493.54	
Reserve for Federal and State Grant Funds	A-22	218,372,061.62	185,546,559.98
Unappropriated Reserves	A-23	1,384,054.53	4,299,508.79
		<u>224,275,609.69</u>	<u>189,846,068.77</u>
		<u>\$440,180,602.92</u>	<u>\$429,233,279.81</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-1

	<u>Ref.</u>	<u>Year 2025</u>	<u>Year 2024</u>
<u>Revenue and Other Income</u>			
Fund Balance Utilized	A-2	\$ 36,000,000.00	\$ 36,000,000.00
Miscellaneous Revenue Anticipated	A-2	500,912,753.08	462,709,775.78
Receipts from Current Taxes	A-2	460,435,003.76	451,435,003.62
Miscellaneous Revenue Not Anticipated	A-2a	9,886,602.24	4,348,459.56
Other Credits to Income:			
Grant Expenditures Cancelled	A-13	100,212.91	4,140.93
Unexpended Balance of Appropriation			
Reserves	A-15	8,437,465.28	4,514,613.21
Accounts Payable Cancelled	A-16	293,643.03	590,977.86
		<u>1,016,065,680.30</u>	<u>959,602,970.96</u>
<u>Expenditures</u>			
Budget Appropriations	A-3	980,963,426.55	931,389,012.50
Other Charges:			
Prior Years' Revenue Refunds	A-4	352,935.28	121,928.57
Prior Year Payroll Receivable Cancelled	A-4	761.93	
Interfund Charges	A-13	4,519,493.54	
Prior Year General Trust Revenue			
Deposited into Current Fund in Error	A-19	85,718.21	
Federal and State Grants Receivable			
Cancelled	A-19	1,239,816.98	
		<u>987,162,152.49</u>	<u>931,510,941.07</u>
Excess in Revenue		28,903,527.81	28,092,029.89
<u>Fund Balance</u>			
Balance January 1	A	<u>118,279,586.52</u>	<u>126,187,556.63</u>
		147,183,114.33	154,279,586.52
Decreased by:			
Utilized as Anticipated Revenue	A-2	<u>36,000,000.00</u>	<u>36,000,000.00</u>
Balance December 31	A	<u>\$ 111,183,114.33</u>	<u>\$ 118,279,586.52</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #1

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<u>Surplus Anticipated</u>	A-1	\$ 36,000,000.00	\$ 36,000,000.00	\$
<u>Miscellaneous Revenues - Section A: Local Revenues</u>				
County Clerk	A-11	200,000.00	218,097.50	18,097.50
Register of Deeds and Mortgages	A-11	9,818,400.00	12,192,131.25	2,373,731.25
Surrogate	A-11	759,450.00	632,887.26	(126,562.74)
Sheriff	A-11	2,000,000.00	2,146,523.16	146,523.16
Essex County Parks	A-11	21,650,000.00	21,681,379.98	31,379.98
Interest on Investments and Deposits	A-11	6,300,000.00	7,655,018.54	1,355,018.54
Mental Hospital:				
Medicare/Medicaid	A-11	311,000.00	900,003.88	589,003.88
Other Revenue	A-11	443,500.00	129,885.44	(313,614.56)
Road Openings	A-11	537,900.00	648,710.00	110,810.00
Essex County Youth House	A-11	300,000.00	277,707.78	(22,292.22)
Receipts from Vending Machines	A-11	156,051.00	161,324.00	5,273.00
Essex County Division of Welfare:				
Medicaid Processing	A-11	845,000.00	845,000.00	
State and Federal Participation	A-11	45,500,000.00	46,552,830.45	1,052,830.45
Miscellaneous	A-11	40,000,000.00	40,000,000.00	
Added and Omitted Taxes	A-8	2,276,300.00	2,276,306.29	6.29
Motor Vehicle Fines	A-11	2,300,000.00	3,532,970.75	1,232,970.75
Grants - Indirect Cost/Fringe Benefits	A-11	7,000,000.00	7,316,871.19	316,871.19
Rents - County Property	A-11	3,250,000.00	3,797,201.47	547,201.47
Department of Health, Education and Welfare:				
Title IV-D - Child Enforcement Program	A-11	1,300,000.00	2,537,503.66	1,237,503.66
ECIA Parking	A-11	250,000.00	299,870.77	49,870.77
School Board Elections	A-11	200,000.00		(200,000.00)
Debt Service Reimbursement - County Transportation Program	A-11	750,000.00	912,035.41	162,035.41
Substance Abuse Disorder Program	A-11	23,000,000.00	23,000,000.00	
Reimbursement for School Board Elections	A-11	425,000.00	607,194.84	182,194.84
Federal Inmate Housing	A-11	28,900,600.00	29,328,674.19	428,074.19
Passaic County Youth Detention Agreement	A-11	2,300,000.00	3,021,469.55	721,469.55
Inmate Co-Pay	A-11	160,900.00	157,781.62	(3,118.38)
Total Section A: Local Revenues		200,934,101.00	210,829,378.98	9,895,277.98
<u>Miscellaneous Revenues - Section B: State Aid</u>				
Franchise Taxes on Life Insurance Companies (N.J.S.A. 54:18A)	A-11	1,397,920.00	1,377,182.32	(20,737.68)
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-11	2,341,900.00	2,341,991.67	91.67
Essex County Vocational School - Debt Service Aid	A-11	11,249,203.00	11,341,520.00	92,317.00
SFEA Funds - Youth Detention	A-11	400,000.00	532,440.00	132,440.00
Local Law Enforcement Assistance Component	A-11	7,000,000.00	7,000,000.00	
Total Section B: State Aid		22,389,023.00	22,593,133.99	204,110.99
<u>Miscellaneous Revenues - Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities</u>				
Social and Welfare Services (C. 66, P.L. 1990):				
Supplemental Social Security Income	A-11	2,447,274.00	1,497,832.00	(949,442.00)
Psychiatric Facilities (C. 73, P.L. 1990):				
State Patients in County Psychiatric Hospitals	A-11	52,875,254.00	55,291,335.84	2,416,081.84
Total Section C: State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities		55,322,528.00	56,789,167.84	1,466,639.84

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #2

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues				
<u>Offset with Appropriations</u>				
Affordable Housing Alliance Program Income	A-21	\$ 500.00	\$ 500.00	\$
Area Plan Grant	A-21	7,494,685.00	7,494,685.00	
Area Plan - Senior Citizens and Disabled Residents Transportation	A-21	2,895,846.00	2,895,846.00	
FY25 Arrive Together Grant	A-21	350,000.00	350,000.00	
FY25 Arrive Together Critical Incident Model	A-21	151,300.00	151,300.00	
Body Armor Replacement:				
Corrections	A-21	48,760.59	48,760.59	
Prosecutor	A-21	8,823.11	8,823.11	
Sheriff	A-21	26,140.53	26,140.53	
Youth Services	A-21	9,458.34	9,458.34	
FY25 Branch Brook Park Alliance	A-21	500,000.00	500,000.00	
FY25 Branch Brook Park Improvements	A-21	2,000,000.00	2,000,000.00	
FY25 Branch Brook Park Pedestrian Upgrades	A-21	1,375,000.00	1,375,000.00	
FY25 Bridge over Passaic River FD	A-21	21,398,692.53	21,398,692.53	
FY25 Bulletproof Vest	A-21	162,894.00	162,894.00	
FY26 Child Advocacy Unit	A-21	358,182.00	358,182.00	
Children's Inter-Agency Coordination Council (CIACC)	A-21	51,656.00	51,656.00	
FY25 Clean Communities Grant	A-21	95,311.52	95,311.52	
Community Services Block Grant FY25	A-21	1,481,769.00	1,481,769.00	
FY24 Comprehensive County Funding	A-21	1,970,090.00	1,970,090.00	
FY25 Comprehensive County Funding	A-21	1,970,090.00	1,970,090.00	
Continuum of Care Homeless Assistance Program	A-21	819,636.00	819,636.00	
Continuum of Care Program	A-21	95,000.00	95,000.00	
Continuum of Care Coordinated Entry	A-21	659,200.00	659,200.00	
Care Coordination Program Income	A-21	25,322.00	25,322.00	
County Re-entry Coordinators Program	A-21	100,000.00	100,000.00	
FY24 Corrections Jail Mate Initiative	A-21	854,484.00	854,484.00	
County Environmental Health Act	A-21	275,984.00	275,984.00	
FY24-26 County Environmental Health Act	A-21	275,356.00	275,356.00	
County Historic Partnership Program	A-21	81,000.00	81,000.00	
FY26 County Innovation Grant, Reach for Recovery	A-21	316,752.00	316,752.00	
FY24 County Office of Victim Witness Advocacy	A-21	849,720.00	849,720.00	
FY21 Domestic Violence Program Income	A-21	805.00	805.00	
FY26 Division of Mental Health - Alcoholism	A-21	1,443,977.00	1,443,977.00	
Drunk Driving Program	A-21	38,637.62	38,637.62	
Edward Byrne Memorial Justice Assistance	A-21	246,040.00	246,040.00	
SCY25 Primary and General Election Day	A-21	163,493.00	163,493.00	
SCY24 Primary and General Election Day	A-21	772,732.67	772,732.67	
Early Voting Reimbursement - BOE FY24 - General Election	A-21	3,488.61	3,488.61	
Early Voting Reimbursement - BOE FY23 - Primary Election	A-21	520,464.47	520,464.47	
Special Primary Election BOE FY2024	A-21	20,429.01	20,429.01	
Special Primary Election	A-21	705,044.13	705,044.13	
Early Voting Reimbursement - Clerk FY25 - Primary Election	A-21	22,940.15	22,940.15	
Early Voting Reimbursement - Superintendent FY24 - Special Primary Election	A-21	163,004.87	163,004.87	
Early Voting Reimbursement - Superintendent FY23 - General Election	A-21	237,062.26	237,062.26	
Early Voting Reimbursement - Superintendent FY24 - Primary Election	A-21	346,681.97	346,681.97	
Emergency Management Agency Assistance Program (EMAA)	A-21	55,000.00	55,000.00	
Emergency Rental Assistance	A-21	3,732,567.48	3,732,567.48	
FY25 Low Income Home Energy Assistance	A-21	44,283.00	44,283.00	
FY26 Essex County Annual Transportation	A-21	9,114,622.00	9,114,622.00	
Essex County Local Arts Program	A-21	394,336.00	394,336.00	
General Education Development (GED) Testing Center:				
Program Income	A-21	6,673.13	6,673.13	
Housing Opportunity for Persons with AIDS	A-21	600,000.00	600,000.00	
FY26 Human Services Advisory Council	A-21	72,609.00	72,609.00	
FY25 Insurance Fraud Reimbursement Program	A-21	250,000.00	250,000.00	
FY25 Intertraffic Signal Roadway Improvements Various Townships	A-21	13,247,309.01	13,247,309.01	
FY25 Intertraffic Signal Roadway Bloomfield	A-21	9,287,989.21	9,287,989.21	
FY24 JARC Night Owl/Fairfield West Essex	A-21	650,000.00	650,000.00	
FY25 Juvenile Detention Alternative	A-21	60,000.00	60,000.00	
FY25 K-9 Food	A-21	10,000.00	10,000.00	
Law Enforcement Officers Training and Equipment Fund	A-21	31,807.00	31,807.00	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #3

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Public and Private Revenues Offset with Appropriations				
Local Bridge Bond Act of 1999	A-21	\$ 59,606.06	\$ 59,606.06	\$
Livingston Roundabout - Walnut Street	A-21	1,410,048.49	1,410,048.49	
Local Bridge Future Needs Program	A-21	1,996,710.00	1,996,710.00	
FY26 Local Info Network	A-21	254,206.00	254,206.00	
Mental Health Diversion Support	A-21	1,812,416.00	1,812,416.00	
Monte Irvin Park Community Center	A-21	1,405,080.00	1,405,080.00	
Motor Helmet Comms FY25	A-21	17,768.85	17,768.85	
FY26 Municipal Alliance Alcoholism and Drug Abuse	A-21	343,414.00	343,414.00	
FY25 National Opioid Settlement Fund	A-21	727,622.17	727,622.17	
New Jersey Share Program Income	A-21	940.00	940.00	
FY25 Opt for Help and Home Grant	A-21	225,000.00	225,000.00	
FY25 Overdose Data Action - Helping Hand	A-21	110,526.31	110,526.31	
FY25 Pedestrian Safety	A-21	210,000.00	210,000.00	
FY26 Personal Assistance Program	A-21	162,162.00	162,162.00	
FY25 Respite Care Program	A-21	26,516.19	26,516.19	
FY25 Riverbank Park Playground Safety	A-21	400,000.00	400,000.00	
FY25 Riverfront Park Improvements	A-21	1,588,275.00	1,588,275.00	
Senior Citizen and Disabled Resident Transportation Program Income	A-21	123,200.00	123,200.00	
FY2026 Right-to-Know	A-21	20,419.00	20,419.00	
FY24 Social Services Block Grant	A-21	1,687,575.00	1,687,575.00	
FY25 Social Services for the Homeless	A-21	3,212,400.00	3,212,400.00	
FY25 Senior Farmers Market Nutrition Program	A-21	4,500.00	4,500.00	
FY26 Special Child and Early Intervention Health Services	A-21	3,169,007.00	3,169,007.00	
Primary Election Grant Program - Clerk	A-21	172,302.60	172,302.60	
State Aid Reimbursement	A-21	58,000.00	58,000.00	
FY24 State Criminal Alien Assistance	A-21	59,950.00	59,950.00	
FY25 State Mosquito Control Commission Agreement	A-21	2,000,000.00	2,000,000.00	
Statewide Respite Care Program	A-21	857,000.00	857,000.00	
Stop Violence Against Women Act	A-21	110,539.00	110,539.00	
Subregional Transportation Planning Program	A-21	181,207.50	181,207.50	
Substance Abuse and Mental Health Service Administration	A-21	799,993.00	799,993.00	
FY25 Summer Youth Employment Program	A-21	832,000.00	832,000.00	
Strengthening Local Public Health Capacity Grant	A-21	42,534.00	42,534.00	
Supportive Assistance for Individuals and Families (SAIF)	A-21	656,607.00	656,607.00	
FY25 Traffic Signal Optim Adapt Improve Central Avenue	A-21	4,295,351.33	4,295,351.33	
SCY25 Universal Service Fund CWA Administration	A-21	28,312.00	28,312.00	
FY25 Turtle Back Zoo Sprinter Crew	A-21	90,000.00	90,000.00	
FY24 Victims of Crime Act	A-21	222,709.00	222,709.00	
FY25 Watsessing Park Playground Improvement	A-21	1,605,310.00	1,605,310.00	
WIOA Data Reporting and Analysis Allocation	A-21	12,971.00	12,971.00	
Workfirst New Jersey FY26	A-21	4,825,735.00	4,825,735.00	
Workfirst New Jersey FY24	A-21	11,790,011.00	11,790,011.00	
WFnJ Work Activities Program	A-21	4,055,179.00	4,055,179.00	
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 Offset with Appropriations		<u>141,206,752.71</u>	<u>141,206,752.71</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF MISCELLANEOUS REVENUE - REGULATORY BASIS

A-2
Sheet #4

	<u>Ref.</u>	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
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):				
Register	A-11	\$ 1,434,800.00	\$ 1,330,325.15	\$ (104,474.85)
Sheriff	A-11	1,150,000.00	1,148,416.15	(1,583.85)
Union County Youth Services	A-11	1,600,000.00	2,524,877.93	924,877.93
Hudson County Youth Services	A-11	1,700,000.00	1,703,292.27	3,292.27
Sale of County Property	A-11	10,000,000.00		(10,000,000.00)
New Jersey State Inmates	A-11	3,051,400.00	2,640,494.17	(410,905.83)
Youth Detention Center	A-11	8,000,000.00	20,000,000.00	12,000,000.00
Hospital Center	A-11	4,371,203.00	4,371,203.00	
State Parole Violators	A-11	12,968,450.00	16,898,313.90	3,929,863.90
Hospital PILOT Fee Program	A-11	8,000,000.00	4,415,792.99	(3,584,207.01)
Union County Correctional Services	A-11	12,455,625.00	14,461,604.00	2,005,979.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of the Director of Local Government Services - Other Special Items		<u>64,731,478.00</u>	<u>69,494,319.56</u>	<u>4,762,841.56</u>
	A-1	484,583,882.71	500,912,753.08	16,328,870.37
Amount to be Raised by Taxation - County Purpose Tax	A-1,8	<u>460,435,000.00</u>	<u>460,435,003.76</u>	<u>3.76</u>
	A-3	<u>\$ 981,018,882.71</u>	<u>\$ 997,347,756.84</u>	<u>\$ 16,328,874.13</u>

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

	<u>Ref.</u>		
<u>Miscellaneous Revenues Not Anticipated</u>			
Prior Year Appropriation Refunds		\$596,844.97	
Sheriff Refunds		47,482.00	
Miscellaneous		<u>144,258.10</u>	
	A-4		\$ 788,585.07
<u>Other Sources</u>			
Revenue Accounts Receivable	A-11		<u>9,098,017.17</u>
	A-1		<u><u>\$9,886,602.24</u></u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #1

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
APPROPRIATIONS WITHIN "CAPS"						
GENERAL GOVERNMENT						
Office of the County Executive:						
Salaries and Wages	\$ 1,278,677.00	\$ 1,286,677.00	\$ 1,285,447.33	\$	\$ 1,229.67	\$
Other Expenses	74,795.00	74,795.00	26,975.03	236.72	47,583.25	
	<u>1,353,472.00</u>	<u>1,361,472.00</u>	<u>1,312,422.36</u>	<u>236.72</u>	<u>48,812.92</u>	
Office of the County Administrator:						
Salaries and Wages	861,287.00	1,011,287.00	990,443.25		20,843.75	
Other Expenses	205,800.00	205,800.00	52,027.93	64,800.00	88,972.07	
	<u>1,067,087.00</u>	<u>1,217,087.00</u>	<u>1,042,471.18</u>	<u>64,800.00</u>	<u>109,815.82</u>	
County Legislative Office:						
Board of County Commissioners:						
Salaries and Wages	1,240,367.00	1,240,367.00	1,082,692.02		157,674.98	
Other Expenses	318,200.00	318,200.00	286,917.11	2,910.72	28,372.17	
	<u>1,558,567.00</u>	<u>1,558,567.00</u>	<u>1,369,609.13</u>	<u>2,910.72</u>	<u>186,047.15</u>	
Clerk and Other Legislative Functions:						
Salaries and Wages	994,131.00	994,131.00	719,917.62		274,213.38	
Other Expenses	212,900.00	212,900.00	134,012.46	4,538.22	74,349.32	
	<u>1,207,031.00</u>	<u>1,207,031.00</u>	<u>853,930.08</u>	<u>4,538.22</u>	<u>348,562.70</u>	
County Audit:						
Other Expenses	348,500.00	348,500.00			348,500.00	
Administration and Finance:						
Office of the Director:						
Salaries and Wages	203,254.00	168,254.00	157,619.97		10,634.03	
Other Expenses	75,000.00	75,000.00	71,922.00	276.00	2,802.00	
	<u>278,254.00</u>	<u>243,254.00</u>	<u>229,541.97</u>	<u>276.00</u>	<u>13,436.03</u>	
Administrative and Finance:						
Office of Accounts and Control:						
Salaries and Wages	1,226,087.00	1,126,087.00	1,115,976.75		10,110.25	
Other Expenses	23,990.00	23,990.00	9,488.54		14,501.46	
	<u>1,250,077.00</u>	<u>1,150,077.00</u>	<u>1,125,465.29</u>		<u>24,611.71</u>	
Office of Management and Budget:						
Salaries and Wages	238,730.00	238,730.00	238,382.10		347.90	
Other Expenses	36,350.00	36,350.00	9,459.08	5,384.71	21,506.21	
	<u>275,080.00</u>	<u>275,080.00</u>	<u>247,841.18</u>	<u>5,384.71</u>	<u>21,854.11</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #2

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>APPROPRIATIONS WITHIN "CAPS"</u>						
<u>GENERAL GOVERNMENT</u>						
Administrative and Finance:						
Office of Data Processing:						
Salaries and Wages	\$ 734,153.00	\$ 734,153.00	\$ 710,886.52	\$	\$ 23,266.48	\$
Other Expenses	4,978,703.00	4,978,703.00	4,069,870.66	276,795.41	632,036.93	
	<u>5,712,856.00</u>	<u>5,712,856.00</u>	<u>4,780,757.18</u>	<u>276,795.41</u>	<u>655,303.41</u>	
Office of Human Resources:						
Salaries and Wages	1,204,072.00	1,154,072.00	1,137,229.58		16,842.42	
Other Expenses	398,925.00	398,925.00	332,752.30	48,000.06	18,172.64	
	<u>1,602,997.00</u>	<u>1,552,997.00</u>	<u>1,469,981.88</u>	<u>48,000.06</u>	<u>35,015.06</u>	
Office of Public Information:						
Salaries and Wages	141,425.00	141,425.00	141,171.44		253.56	
Other Expenses	73,900.00	73,900.00	68,281.67	1,124.40	4,493.93	
	<u>215,325.00</u>	<u>215,325.00</u>	<u>209,453.11</u>	<u>1,124.40</u>	<u>4,747.49</u>	
Office of Purchasing:						
Salaries and Wages	923,516.00	927,516.00	926,870.71		645.29	
Other Expenses	38,570.00	38,570.00	14,543.46	3,986.83	20,039.71	
	<u>962,086.00</u>	<u>966,086.00</u>	<u>941,414.17</u>	<u>3,986.83</u>	<u>20,685.00</u>	
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages	363,498.00	363,498.00	363,023.86		474.14	
Other Expenses	2,546.00	2,546.00	1,093.46		1,452.54	
	<u>366,044.00</u>	<u>366,044.00</u>	<u>364,117.32</u>		<u>1,926.68</u>	
Expense of Bond Sale:						
Other Expenses	235,000.00	100,000.00	95,487.68		4,512.32	
Department of Law:						
County Counsel:						
Salaries and Wages	2,204,905.00	2,124,905.00	2,111,325.93		13,579.07	
Other Expenses	1,029,450.00	1,729,450.00	1,185,318.36	495,339.64	48,792.00	
	<u>3,234,355.00</u>	<u>3,854,355.00</u>	<u>3,296,644.29</u>	<u>495,339.64</u>	<u>62,371.07</u>	
Settlement of Suits:						
Other Expenses	2,350,000.00	4,150,000.00	3,942,459.86		207,540.14	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #3

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
APPROPRIATIONS WITHIN "CAPS"						
GENERAL GOVERNMENT						
Department of Public Works:						
Office of the Director:						
Salaries and Wages	\$ 365,528.00	\$ 315,528.00	\$ 288,957.50	\$	\$ 26,570.50	\$
Other Expenses	12,350.00	12,350.00	12,057.67	135.05	157.28	
	<u>377,878.00</u>	<u>327,878.00</u>	<u>301,015.17</u>	<u>135.05</u>	<u>26,727.78</u>	
Division of Building and Grounds:						
Salaries and Wages	3,741,722.00	3,391,722.00	3,277,927.14		113,794.86	
Other Expenses	13,436,931.00	14,186,931.00	8,753,356.35	5,304,508.88	129,065.77	
	<u>17,178,653.00</u>	<u>17,578,653.00</u>	<u>12,031,283.49</u>	<u>5,304,508.88</u>	<u>242,860.63</u>	
Division of Engineering:						
Salaries and Wages	1,499,452.00	1,354,452.00	1,343,720.66		10,731.34	
Other Expenses	8,075.00	8,075.00	6,834.43	944.00	296.57	
	<u>1,507,527.00</u>	<u>1,362,527.00</u>	<u>1,350,555.09</u>	<u>944.00</u>	<u>11,027.91</u>	
Division of Fleet Management:						
Salaries and Wages	937,491.00	1,187,491.00	1,153,577.52		33,913.48	
Other Expenses	1,296,725.00	1,296,725.00	777,372.19	460,923.41	58,429.40	
	<u>2,234,216.00</u>	<u>2,484,216.00</u>	<u>1,930,949.71</u>	<u>460,923.41</u>	<u>92,342.88</u>	
Division of Roads and Bridges:						
Salaries and Wages	4,510,092.00	6,110,092.00	6,020,306.59		89,785.41	
Other Expenses	3,190,000.00	3,190,000.00	1,680,679.06	1,360,221.68	149,099.26	
	<u>7,700,092.00</u>	<u>9,300,092.00</u>	<u>7,700,985.65</u>	<u>1,360,221.68</u>	<u>238,884.67</u>	
Department of Public Works:						
Division of Planning:						
Salaries and Wages	300,741.00	250,741.00	223,319.37		27,421.63	
Other Expenses	11,352.00	11,352.00	8,029.45	3,315.01	7.54	
	<u>312,093.00</u>	<u>262,093.00</u>	<u>231,348.82</u>	<u>3,315.01</u>	<u>27,429.17</u>	
County Register:						
Salaries and Wages	2,015,224.00	1,925,224.00	1,819,842.11		105,381.89	
Other Expenses	158,983.00	158,983.00	156,828.05	2,114.25	40.70	
	<u>2,174,207.00</u>	<u>2,084,207.00</u>	<u>1,976,670.16</u>	<u>2,114.25</u>	<u>105,422.59</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #4

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
APPROPRIATIONS WITHIN "CAPS"						
GENERAL GOVERNMENT						
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	\$ 82,500,000.00	\$ 80,225,000.00	\$ 78,157,327.64	\$ 241,918.22	\$ 1,825,754.14	\$
Health Benefit Waivers	700,000.00	820,000.00	816,005.89		3,994.11	
	<u>83,200,000.00</u>	<u>81,045,000.00</u>	<u>78,973,333.53</u>	<u>241,918.22</u>	<u>1,829,748.25</u>	
Liability:						
Other Expenses	<u>5,550,000.00</u>	<u>5,550,000.00</u>	<u>5,453,558.19</u>		<u>96,441.81</u>	
Workers' Compensation:						
Other Expenses	<u>4,600,000.00</u>	<u>4,220,000.00</u>	<u>3,843,915.25</u>		<u>376,084.75</u>	
Unemployment Compensation Insurance:						
Other Expenses	<u>2,567.95</u>	<u>2,567.95</u>			<u>2,567.95</u>	
General Government Central Expense:						
Communications:						
Other Expenses	<u>22,976,505.00</u>	<u>17,486,505.00</u>	<u>10,919,821.84</u>	<u>515,654.55</u>	<u>6,051,028.61</u>	
Central Kitchen:						
Other Expenses	<u>11,507,500.00</u>	<u>11,507,500.00</u>	<u>9,991,350.94</u>	<u>46,537.80</u>	<u>1,469,611.26</u>	
Prosecutor:						
Salaries and Wages	42,556,197.00	41,668,799.00	41,619,399.82		49,399.18	
Other Expenses	<u>1,900,000.00</u>	<u>2,787,398.00</u>	<u>2,596,517.84</u>	<u>130,279.78</u>	<u>60,600.38</u>	
	<u>44,456,197.00</u>	<u>44,456,197.00</u>	<u>44,215,917.66</u>	<u>130,279.78</u>	<u>109,999.56</u>	
Total - General Government	<u>225,794,166.95</u>	<u>221,946,166.95</u>	<u>200,202,302.18</u>	<u>8,969,945.34</u>	<u>12,773,919.43</u>	
JUDICIARY						
Surrogate:						
Salaries and Wages	1,038,420.00	1,038,420.00	1,032,796.55		5,623.45	
Other Expenses	<u>17,000.00</u>	<u>17,000.00</u>	<u>14,562.61</u>	<u>419.00</u>	<u>2,018.39</u>	
	<u>1,055,420.00</u>	<u>1,055,420.00</u>	<u>1,047,359.16</u>	<u>419.00</u>	<u>7,641.84</u>	
Total - Judiciary	<u>1,055,420.00</u>	<u>1,055,420.00</u>	<u>1,047,359.16</u>	<u>419.00</u>	<u>7,641.84</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #5

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>APPROPRIATIONS WITHIN "CAPS"</u>						
<u>REGULATIONS</u>						
Board of Taxation:						
Salaries and Wages	\$ 442,093.00	\$ 467,093.00	\$ 464,710.90	\$	\$ 2,382.10	\$
Other Expenses	189,025.00	204,025.00	169,671.32		34,353.68	
	<u>631,118.00</u>	<u>671,118.00</u>	<u>634,382.22</u>		<u>36,735.78</u>	
Board of Elections:						
Salaries and Wages	774,394.00	774,394.00	773,271.93		1,122.07	
Other Expenses	2,981,401.00	2,981,401.00	2,211,028.07	5,615.45	764,757.48	
	<u>3,755,795.00</u>	<u>3,755,795.00</u>	<u>2,984,300.00</u>	<u>5,615.45</u>	<u>765,879.55</u>	
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages	1,662,739.00	1,662,739.00	1,416,265.94		246,473.06	
Other Expenses	1,629,650.00	1,629,650.00	1,133,584.80	5,985.99	490,079.21	
	<u>3,292,389.00</u>	<u>3,292,389.00</u>	<u>2,549,850.74</u>	<u>5,985.99</u>	<u>736,552.27</u>	
County Clerk Elections:						
Salaries and Wages	41,000.00	41,000.00	12,361.48		28,638.52	
Other Expenses	594,700.00	594,700.00	447,024.63		147,675.37	
	<u>635,700.00</u>	<u>635,700.00</u>	<u>459,386.11</u>		<u>176,313.89</u>	
Total - Regulations	<u>8,315,002.00</u>	<u>8,355,002.00</u>	<u>6,627,919.07</u>	<u>11,601.44</u>	<u>1,715,481.49</u>	
<u>CONSTITUTIONAL OFFICES</u>						
County Clerk:						
Salaries and Wages	1,537,618.00	1,535,618.00	1,525,466.51		10,151.49	
Other Expenses	117,000.00	119,000.00	117,636.93		1,363.07	
	<u>1,654,618.00</u>	<u>1,654,618.00</u>	<u>1,643,103.44</u>		<u>11,514.56</u>	
County Sheriff:						
Salaries and Wages	51,593,388.00	53,093,388.00	52,931,862.32		161,525.68	
Other Expenses	2,533,102.00	2,533,102.00	2,077,729.48	315,123.12	140,249.40	
	<u>54,126,490.00</u>	<u>55,626,490.00</u>	<u>55,009,591.80</u>	<u>315,123.12</u>	<u>301,775.08</u>	
Total - Constitutional Offices	<u>55,781,108.00</u>	<u>57,281,108.00</u>	<u>56,652,695.24</u>	<u>315,123.12</u>	<u>313,289.64</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #6

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>APPROPRIATIONS WITHIN "CAPS"</u>						
<u>CORRECTIONAL AND PENAL</u>						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages	\$ 83,205,026.00	\$ 88,805,026.00	\$ 88,714,847.70	\$	\$ 90,178.30	\$
Other Expenses	28,110,869.00	29,710,869.00	26,437,290.00	2,210,774.48	1,062,804.52	
	<u>111,315,895.00</u>	<u>118,515,895.00</u>	<u>115,152,137.70</u>	<u>2,210,774.48</u>	<u>1,152,982.82</u>	
Division of Medical Examiner:						
Other Expenses	4,800,000.00	4,800,000.00	2,252,569.68		2,547,430.32	
Total - Correctional and Penal	<u>116,115,895.00</u>	<u>123,315,895.00</u>	<u>117,404,707.38</u>	<u>2,210,774.48</u>	<u>3,700,413.14</u>	
<u>HEALTH AND WELFARE</u>						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages	687,293.00	647,293.00	612,706.22		34,586.78	
Other Expenses	15,984.00	15,984.00	7,506.39		8,477.61	
	<u>703,277.00</u>	<u>663,277.00</u>	<u>620,212.61</u>		<u>43,064.39</u>	
Division of Senior Services:						
Salaries and Wages	371,293.00	296,293.00	238,931.18		57,361.82	
Other Expenses	12,226.00	12,226.00	6,909.95	466.94	4,849.11	
	<u>383,519.00</u>	<u>308,519.00</u>	<u>245,841.13</u>	<u>466.94</u>	<u>62,210.93</u>	
Division of Consumer and Constitutional Services:						
Salaries and Wages	457,709.00	457,709.00	422,117.52		35,591.48	
Other Expenses	40,000.00	40,000.00	37,345.88		2,654.12	
	<u>497,709.00</u>	<u>497,709.00</u>	<u>459,463.40</u>		<u>38,245.60</u>	
Division of Family Assistance and Benefits:						
Salaries and Wages	61,810,864.00	61,810,864.00	57,470,418.12		4,340,445.88	
Other Expenses	38,682,601.00	38,682,601.00	35,545,430.00	138,069.27	2,999,101.73	
	<u>100,493,465.00</u>	<u>100,493,465.00</u>	<u>93,015,848.12</u>	<u>138,069.27</u>	<u>7,339,547.61</u>	
Division of Youth Services:						
Salaries and Wages	15,214,203.00	14,314,203.00	13,908,605.75		405,597.25	
Other Expenses	6,017,378.00	6,017,378.00	4,857,369.95	44,452.60	1,115,555.45	
	<u>21,231,581.00</u>	<u>20,331,581.00</u>	<u>18,765,975.70</u>	<u>44,452.60</u>	<u>1,521,152.70</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #7

<u>Appropriation</u>	<u>Appropriations</u>		<u>Paid or Charged</u>	<u>Expended</u>		<u>Unexpended Balance Cancelled</u>
	<u>Adopted Budget</u>	<u>Budget as Modified</u>		<u>Encumbered</u>	<u>Reserved Unencumbered</u>	
<u>APPROPRIATIONS WITHIN "CAPS"</u>						
<u>HEALTH AND WELFARE</u>						
Department of Citizen Services:						
Social Services:						
Homemaker Services	\$ 2,000,000.00	\$ 2,000,000.00	\$ 1,652,938.36	\$ 347,061.64	\$	\$
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families (TANF):						
County Share	782,831.00	782,831.00	394,920.93		387,910.07	
SSI:						
State Share - Family Assistance and Benefits - Assistance Program	2,447,274.00	2,447,274.00	1,384,500.00		1,062,774.00	
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages	200,911.00	200,911.00	133,544.57		67,366.43	
Other Expenses	280,000.00	280,000.00	63,930.32	48,750.00	167,319.68	
	480,911.00	480,911.00	197,474.89	48,750.00	234,686.11	
Division of Hospital Center:						
Salaries and Wages	27,642,317.00	26,992,317.00	26,593,572.88		398,744.12	
Other Expenses	6,512,840.00	6,512,840.00	5,413,673.90	107,446.17	991,719.93	
	34,155,157.00	33,505,157.00	32,007,246.78	107,446.17	1,390,464.05	
Maintenance of Patients in State Institutions for Mental Disease:						
County Share	9,231,311.00	9,231,311.00	9,231,311.00			
Other Institutions:						
Other Expenses	700,000.00	1,290,000.00	1,192,625.74		97,374.26	
Total - Health and Welfare	173,107,035.00	172,032,035.00	159,168,358.66	686,246.62	12,177,429.72	
<u>EDUCATION</u>						
Office of the Superintendent of Schools:						
Salaries and Wages	382,712.00	383,912.00	383,876.14		35.86	
Other Expenses	7,600.00	7,600.00	3,849.81	1,966.82	1,783.37	
	390,312.00	391,512.00	387,725.95	1,966.82	1,819.23	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #8

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>APPROPRIATIONS WITHIN "CAPS"</u>						
<u>EDUCATION</u>						
Vocational Schools:						
January - June	\$ 2,900,000.00	\$ 2,900,000.00	\$ 2,900,000.00	\$	\$	\$
July - December	2,700,000.00	2,700,000.00	2,700,000.00			
	<u>5,600,000.00</u>	<u>5,600,000.00</u>	<u>5,600,000.00</u>			
County College:						
January - June	9,445,000.00	9,445,000.00	9,445,000.00			
July - December	6,255,000.00	6,255,000.00	6,255,000.00			
	<u>15,700,000.00</u>	<u>15,700,000.00</u>	<u>15,700,000.00</u>			
Two Year Out-of-County Reimbursement:						
Other Expenses	<u>250,000.00</u>	<u>290,000.00</u>	<u>286,748.62</u>		<u>3,251.38</u>	
Total - Education	<u>21,940,312.00</u>	<u>21,981,512.00</u>	<u>21,974,474.57</u>	<u>1,966.82</u>	<u>5,070.61</u>	
<u>RECREATION</u>						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages	10,800,383.00	10,800,383.00	10,657,492.44		142,890.56	
Other Expenses	<u>5,624,400.00</u>	<u>5,624,400.00</u>	<u>5,345,800.65</u>	<u>275,300.85</u>	<u>3,298.50</u>	
	<u>16,424,783.00</u>	<u>16,424,783.00</u>	<u>16,003,293.09</u>	<u>275,300.85</u>	<u>146,189.06</u>	
Maintenance of Parks:						
Salaries and Wages	2,629,832.00	2,549,832.00	2,422,605.04		127,226.96	
Other Expenses	<u>5,144,400.00</u>	<u>5,924,400.00</u>	<u>5,635,056.45</u>	<u>178,550.88</u>	<u>110,792.67</u>	
	<u>7,774,232.00</u>	<u>8,474,232.00</u>	<u>8,057,661.49</u>	<u>178,550.88</u>	<u>238,019.63</u>	
Total - Recreation	<u>24,199,015.00</u>	<u>24,899,015.00</u>	<u>24,060,954.58</u>	<u>453,851.73</u>	<u>384,208.69</u>	
<u>UNCLASSIFIED</u>						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	520,000.00	520,000.00	300,706.09	114,000.00	105,293.91	
National Association of County Officials:						
Other Expenses	40,150.00	40,150.00	40,129.00		21.00	
Special Employee Development Fund:						
Other Expenses	1,789,570.00	1,789,570.00	1,739,132.53		50,437.47	
Utility Expenses and Bulk Purchases:						
Other Expenses	30,293,090.00	26,793,090.00	24,948,644.74	8,447.84	1,835,997.42	
Separation Pay:						
Other Expenses	100,000.00					

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #9

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>APPROPRIATIONS WITHIN "CAPS"</u>						
<u>UNCLASSIFIED</u>						
Landfill/Solid Waste Disposal Costs:						
Other Expenses	\$ 102,000.00	\$ 102,000.00	\$ 100,383.21	\$	\$ 1,616.79	\$
Special Provision for Salary Adjustment :						
Salaries and Wages	25,000.00					
Total - Unclassified	32,869,810.00	29,244,810.00	27,128,995.57	122,447.84	1,993,366.59	
Total Operations	659,177,763.95	660,110,963.95	614,267,766.41	12,772,376.39	33,070,821.15	
Detail:						
Salaries and Wages	328,032,744.00	333,586,546.00	326,443,490.98		7,143,055.02	
Other Expenses	331,145,019.95	326,524,417.95	287,824,275.43	12,772,376.39	25,927,766.13	
	659,177,763.95	660,110,963.95	614,267,766.41	12,772,376.39	33,070,821.15	
<u>STATUTORY EXPENDITURES</u>						
Police and Firemen's Retirement System of New Jersey	33,168,976.00	33,168,976.00	33,168,976.00			
Public Employees' Retirement System	20,001,091.00	20,001,091.00	20,001,090.88		0.12	
Social Security System (OASI)	23,200,000.00	22,266,800.00	21,426,153.54		840,646.46	
County Pension and Retirement Fund:						
R.S. 43:41 et seq.	148,000.00	148,000.00	112,427.51		35,572.49	
R.S. 43:8b-1 et seq.	50,000.00	50,000.00	39,680.70		10,319.30	
Defined Contribution Retirement Program	90,000.00	90,000.00	89,555.37		444.63	
Essex County Employees' Retirement System (ERS Pension OE)	1,000,000.00	1,000,000.00	1,000,000.00			
Total - Statutory Expenditures	77,658,067.00	76,724,867.00	75,837,884.00		886,983.00	
Total Operations	736,835,830.95	736,835,830.95	690,105,650.41	12,772,376.39	33,957,804.15	
Contingent	38,235.00	38,235.00			38,235.00	
Total General Appropriations for Municipal Purposes Within "CAPS"	736,874,065.95	736,874,065.95	690,105,650.41	12,772,376.39	33,996,039.15	
<u>APPROPRIATIONS EXCLUDED FROM "CAPS"</u>						
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u>						
Total - State and Federal Programs Offset by Revenues	141,361,200.71	141,361,200.71	141,361,200.71			
<u>CAPITAL IMPROVEMENTS</u>						
Capital Improvement Fund	1,500,000.00	1,500,000.00	1,500,000.00			
Total Capital Improvements	1,500,000.00	1,500,000.00	1,500,000.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #10

Appropriation	Appropriations		Paid or Charged	Expended		Unexpended Balance Cancelled
	Adopted Budget	Budget as Modified		Encumbered	Reserved Unencumbered	
<u>APPROPRIATIONS EXCLUDED FROM "CAPS"</u>						
<u>DEBT SERVICE</u>						
Payment of Bond Principal:						
County College Bonds	\$ 5,225,000.00	\$ 5,225,000.00	\$ 5,225,000.00	\$	\$	\$
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,865,000.00	1,865,000.00	1,865,000.00			
Vocational School Bonds	8,655,000.00	8,655,000.00	8,655,000.00			
Other Bonds	36,595,000.00	36,595,000.00	36,595,000.00			
Interest on Bonds:						
County College Bonds	947,542.00	947,542.00	947,541.69			0.31
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	476,992.00	476,992.00	476,991.67			0.33
Vocational School Bonds	6,602,270.00	6,602,270.00	6,602,268.77			1.23
Other Bonds	12,191,873.00	12,191,873.00	12,191,870.02			2.98
Interest on Notes	1,922,410.00	1,922,410.00	1,922,402.59			7.41
Green Trust Loan Program:						
Loan Repayments for Principal and Interest	180,580.00	180,580.00	180,576.62			3.38
Essex County Improvement Authority Pooled Governmental Loan:						
Principal	635,000.00	635,000.00	635,000.00			
Interest	100,000.00	100,000.00	49,203.35			50,796.65
Capital Lease Obligations Approved Prior to July 1, 2007:						
Principal	13,030,000.00	13,030,000.00	13,030,000.00			
Interest	12,705,125.00	12,705,125.00	12,702,297.79			2,827.21
Total - Debt Service	<u>101,131,792.00</u>	<u>101,131,792.00</u>	<u>101,078,152.50</u>			<u>53,639.50</u>
<u>DEFERRED CHARGE</u>						
Prior Year's Bills:						
Other Expenses	149,824.05	149,824.05	146,216.45	1,790.94		1,816.66
Unfunded Ordinances						
Ordinance - 20-01	1,000.00	1,000.00	1,000.00			
Ordinance - 22-06	1,000.00	1,000.00	1,000.00			
Total Deferred Charges	<u>151,824.05</u>	<u>151,824.05</u>	<u>148,216.45</u>	<u>1,790.94</u>		<u>1,816.66</u>
Total General Appropriations for Municipal Purposes Excluded from "CAPS"	<u>244,144,816.76</u>	<u>244,144,816.76</u>	<u>244,087,569.66</u>	<u>1,790.94</u>		<u>55,456.16</u>
Total General Appropriations	<u>\$ 981,018,882.71</u>	<u>\$ 981,018,882.71</u>	<u>\$ 934,193,220.07</u>	<u>\$ 12,774,167.33</u>	<u>\$ 33,996,039.15</u>	<u>\$ 55,456.16</u>
Reference	A-2	Sheet #11	Sheet #11	A	A	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS

A-3
Sheet #11

	<u>Ref.</u>	<u>Modified Budget</u>	<u>Paid or Charged</u>
Budget as Adopted		\$ 866,789,662.80	
Appropriated by (N.J.S.A. 40A:4-87)		114,229,219.91	
		<u>981,018,882.71</u>	
Cash Disbursed	A-4		\$ 792,788,303.34
Interfunds Payable	A-19		198,164.02
Reserve for Federal and State Grants	A-22		<u>141,206,752.71</u>
	Sheet #10	<u>\$ 981,018,882.71</u>	<u>\$ 934,193,220.07</u>
<u>Analysis of Charges to Operations</u>			
Paid or Charged	Above		\$ 934,193,220.07
Reserved:			
Encumbered	Sheet #10	\$ 12,774,167.33	
Unencumbered	Sheet #10	<u>33,996,039.15</u>	
			<u>46,770,206.48</u>
	A-1		<u>\$ 980,963,426.55</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

B

<u>ASSETS</u>	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2025</u>	<u>Balance</u> <u>Dec. 31, 2024</u>
Cash - Checking	B-1	\$ 80,134,274.27	\$ 72,641,147.21
Grants Receivable	B-3	24,843,258.07	19,708,845.86
Taxes Receivable	B-4	54,297.84	104,971.24
Other Accounts Receivable	B-5	111,046.17	47,972.47
Interfunds Receivable	B-6	91,822.83	
		<u>\$105,234,699.18</u>	<u>\$ 92,502,936.78</u>
 <u>LIABILITIES AND RESERVES</u>			
Payroll Deductions Payable	B-7	\$ 7,703,098.84	\$ 8,047,408.15
Due to U.S. Department of Housing and Urban Development	B-9	982,525.55	43,837.49
Bid Deposits	B-10	17,728.25	17,728.25
Security Deposits	B-11	22,000.00	12,000.00
Performance Bonds	B-12	3,861,969.66	3,202,531.32
Reserves for:			
Reserve for Employees' Retirement System	B-13	603,195.17	988,188.40
Community Development Programs	B-14	26,910,292.06	23,261,350.86
State Unemployment Insurance Fund	B-15	2,114,048.42	3,678,478.21
Workers' Compensation Claims Fund	B-16	435,888.62	38,137.42
Dedicated Funds - Constitutional Offices	B-17	716,949.03	699,038.05
Law Enforcement Trust Funds	B-18	11,404,058.83	10,879,816.43
Federal Equitable Sharing Program	B-19	4,779,455.46	1,283,928.04
Parks, Recreational and Cultural Affairs Programs	B-20	1,952,441.80	1,621,526.18
Open Space Trust Fund	B-21	33,294,486.62	27,050,512.91
Other Trust Funds	B-22	10,436,560.87	11,678,455.07
		<u>\$105,234,699.18</u>	<u>\$ 92,502,936.78</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

C

<u>ASSETS AND DEFERRED CHARGES</u>	<u>Ref.</u>	<u>Balance Dec. 31, 2025</u>	<u>Balance Dec. 31, 2024</u>
Cash - Checking	C-2	\$ 55,101,642.00	\$ 51,004,811.03
ECIA Capital Leases Guaranteed by County	C-4	234,210,000.00	249,260,000.00
Deferred Charges to Future Taxation:			
Funded	C-5	560,214,466.16	610,233,275.40
Unfunded	C-6	74,850,407.91	60,467,407.91
		<u>\$924,376,516.07</u>	<u>\$970,965,494.34</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds	C-14	\$521,155,000.00	\$547,695,000.00
Refunding Bonds	C-13	36,410,000.00	59,110,000.00
Loans Payable	C-12	2,649,466.16	3,428,275.40
Bond Anticipation Notes	C-11	67,644,000.00	45,359,000.00
Improvement Authorizations:			
Funded	C-7	19,294,722.17	24,725,483.64
Unfunded	C-7	16,740,435.02	17,911,226.18
Encumbrances Payable	C-8	21,929,646.53	20,170,882.05
Capital Improvement Fund	C-9	1,653,039.08	1,318,039.08
Reserve for Improvements	C-10	894,772.28	916,516.52
Reserve for ECIA Capital Leases Guaranteed by County	C-15	234,210,000.00	249,260,000.00
Fund Balance	C-1	1,795,434.83	1,071,071.47
		<u>\$924,376,516.07</u>	<u>\$970,965,494.34</u>
 Bonds and Notes Authorized but Not Issued	 C-16	 <u>\$ 7,206,407.91</u>	 <u>\$ 15,108,407.91</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

C-1

	<u>Ref.</u>	
Balance December 31, 2024	C	\$1,071,071.47
Increased by:		
Premium on Sale of General Obligation Bonds	C-2	<u>724,363.36</u>
Balance December 31, 2025	C	<u>\$1,795,434.83</u>

See accompanying notes to financial statements.

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FIXED ASSETS

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

D

<u>ASSETS</u>	Balance <u>Dec. 31, 2025</u>	Balance <u>Dec. 31, 2024</u>
Land	\$ 1,373,794,700.00	\$ 1,290,640,800.00
Buildings	225,796,614.04	178,176,214.04
Vehicles and Other Equipment	<u>66,255,993.58</u>	<u>65,527,282.83</u>
	<u>\$ 1,665,847,307.62</u>	<u>\$ 1,534,344,296.87</u>
 <u>RESERVES</u>		
Investment in Capital Fixed Assets	<u>\$ 1,665,847,307.62</u>	<u>\$ 1,534,344,296.87</u>

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF ESSEX, NEW JERSEY

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025**

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 25-12 "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.

Deferred Revenue

Deferred Revenue in all funds represents cash that has been received but not yet earned.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Basis of Accounting (Continued)

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.

Compensated Absences

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

Self-Insurance Contributions

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

Interfunds Receivable

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

Inventories of Supplies

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

Capital Fixed Assets

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

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

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

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

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

Land and buildings are valued at assessed valuation.

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

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

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

Basis of Accounting (Continued)

Capital Fixed Assets

Capital Asset activity for the year ended December 31, 2025 and December 31, 2024 was as follows:

<u>Governmental Activities</u>	<u>Balance Dec. 31, 2024</u>	<u>Additions</u>	<u>Retirement</u>	<u>Adjustment</u>	<u>Balance Dec. 31, 2025</u>
Land	\$ 1,290,640,800.00	\$ 28,630,700.00	\$ 5,080,200.00	\$ 59,603,400.00	\$ 1,373,794,700.00
Building	178,176,214.04	7,326,300.00		40,294,100.00	225,796,614.04
Vehicles and Equipment	<u>65,527,282.83</u>	<u>2,216,609.95</u>	<u>1,487,899.20</u>		<u>66,255,993.58</u>
	<u>\$ 1,534,344,296.87</u>	<u>\$ 38,173,609.95</u>	<u>\$ 6,568,099.20</u>	<u>\$ 99,897,500.00</u>	<u>1,665,847,307.62</u>
<u>Governmental Activities</u>	<u>Balance Dec. 31, 2023</u>	<u>Additions</u>	<u>Retirement</u>	<u>Adjustment</u>	<u>Balance Dec. 31, 2024</u>
Land	\$ 1,248,439,500.00	\$	\$	\$ 42,201,300.00	\$ 1,290,640,800.00
Building	142,369,100.00			35,807,114.04	178,176,214.04
Vehicles and Equipment	<u>64,504,304.17</u>	<u>567,865.26</u>	<u>840,076.52</u>	<u>1,295,189.92</u>	<u>65,527,282.83</u>
	<u>\$ 1,455,312,904.17</u>	<u>\$ 567,865.26</u>	<u>\$ 840,076.52</u>	<u>\$ 79,303,603.96</u>	<u>\$ 1,534,344,296.87</u>

State regulations do not recognize depreciation expense net of principal.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements

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

D. Recent Accounting Pronouncements Not Yet Effective

In April 2024 the Governmental Accounting Standards Board issued GASB Statement No. 103, "Financial Reporting Model Improvements". The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In September 2024, the Governmental Accounting Standards Board issued GASB Statement No. 104, "Disclosure of Certain Capital Assets". The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The County is currently reviewing what effect, if any, this Statement might have on future financial statements.

In December 2025, the Governmental Accounting Standards Board issued GASB Statement No. 105, "Subsequent Events". The objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026, 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.

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

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

A. **Cash and Cash Equivalents (Continued)**

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, 2025:

<u>Fund Type</u>	<u>Bank Balance</u>	<u>Reconciling Items</u>		<u>Reconciled to Balance</u>
		<u>Additions</u>	<u>Deletions</u>	
Current Fund	\$ 217,770,448.12	\$ 17,214,112.91	\$ 25,489,147.27	\$ 209,495,413.76
Other Trust Fund	81,720,797.72	114,797.42	1,701,320.87	80,134,274.27
General Capital Fund	51,517,187.45	5,000,000.00	1,415,545.45	55,101,642.00
	<u>\$ 351,008,433.29</u>	<u>\$ 22,328,910.33</u>	<u>\$ 28,606,013.59</u>	<u>\$ 344,731,330.03</u>

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, 2025, of the cash balance in the bank, \$2,580,232.98 was covered by Federal Depository Insurance and \$348,428,200.31 was covered under the provisions of NJGUDPA.

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

As of December 31, 2025, 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, 2025 was \$351,008,433.29. These funds constitute "deposits with financial institutions" as defined by GASB Statement No. 40. There were no securities categorized as investments as defined by GASB Statement No. 40.

B. **Investments**

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

3. **COMPARATIVE TAX INFORMATION**

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

<u>Year</u>	<u>Net Valuation on which County Taxes are Apportioned</u>	<u>County Tax Rate</u>	<u>County Open Space Tax Rate</u>
2025	\$136,872,827,519.00	\$0.3385	\$0.0151
2024	123,198,283,264.00	0.3683	0.0151
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

Comparison of Tax Levies and Collections (Includes Added Taxes)

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

<u>Year</u>	<u>Real Property Tax</u>	<u>Added and Omitted Taxes Under Chapter 397, P.L. 1941</u>	<u>Total Tax Levy</u>	<u>Cash Collections</u>
2025	\$460,435,003.76	\$1,289,401.93	\$461,724,405.09	\$462,820,634.95
2024	451,435,003.62	2,276,306.29	453,711,309.91	453,626,556.62
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

Cash collections include taxes unpaid in prior years.

4. **FUND BALANCE APPROPRIATED**

<u>Year</u>	<u>Balance December 31</u>	<u>Utilized in Budget of Succeeding Year</u>
2025	\$ 111,183,114.33	\$36,000,000.00
2024	118,279,586.52	36,000,000.00
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

5. **PENSION PLANS**

Information presented below is as of June 30, 2024. Additional information was not available as of the date of this audit.

5. PENSION PLANS (Continued)

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		
	<u>2024</u>	<u>2023</u>	<u>2022</u>
Covered Employee Payroll	\$167,145,937	\$164,469,413	\$159,161,345
Total Payroll	367,202,643	318,125,439	317,225,402
Actuarial Contribution			
Requirements	28,693,185	28,414,067	27,259,351
Total Contributions	41,548,893	40,745,976	39,437,695
Employer Share	28,693,185	28,414,067	27,259,391
% of Covered Payroll	17.17%	17.28%	17.13%
Employee's Share	12,855,708	12,331,909	12,178,304
% of Covered Payroll	7.69%	7.50%	7.65%
	PFRS		
	<u>2024</u>	<u>2023</u>	<u>2022</u>
Covered Employee Payroll	\$ 93,963,298	\$ 88,247,805	\$ 89,275,684
Total Payroll	367,202,643	318,125,439	317,225,402
Actuarial Contribution			
Requirements	32,980,580	32,980,195	33,014,259
Total Contributions	42,382,669	41,804,820	41,941,248
Employer Share	32,980,580	32,980,195	33,014,259
% of Covered Payroll	35.10%	37.37%	36.98%
Employee's Share	9,402,089	8,824,625	8,926,989
% of Covered Payroll	10.01%	10.00%	10.00%

5. PENSION PLANS (Continued)

Description of Systems (Continued)

Assumptions

The collective total PERS and PFRS pension liability for June 30, 2024 measurement date was determined by an actuarial valuation as of July 1, 2023 using an actuarial experience study for the period July 1, 2018 to June 30, 2021 for PERS and for the period July 1, 2018 to June 30, 2021 for PFRS. The pension liability was rolled forward to June 30, 2024. The actuarial valuation used an inflation rate of 2.75% for price and 3.25% for wage, projected salary increases of 2.75% 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, employee mortality rates were based on the Pub-2010 Safety Employee amount-weighted mortality table (sex-specific) projected generationally from 2010 with Scale MP-2021 mortality projection. For healthy annuitants, mortality rates were based on the Pub-2010 Safety Retiree Below-Median amount-weighted mortality table (sex-specific), projected generationally from 2010 with Scale MP-2021 mortality projection. Disability rates were 144% of the Pub-2010 Safety Disabled Retiree amount-weighted mortality table for males and 100% of the Pub-2010 Safety Disabled Retiree amount-weighted mortality table for females, projected generationally from 2010 with Scale MP-2021 mortality projection.

The discount rate used to measure the total pension liability was 7.00% for PERS and 7.00% for PFRS as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability. More information on mortality rates and other assumptions, and investment policies, can be found at www.state.nj.us/treasury/pensions/annrpts.shtml.

Public Employees' Retirement System:

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

Significant Legislation

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

5. **PENSION PLANS (Continued)**

Significant Legislation (Continued)

- 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, 2024 and 2023, 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

	<u>At 1% Decrease (6.00%)</u>	<u>At Current Discount Rate (7.00%)</u>	<u>At 1% Increase (8.00%)</u>
2024	<u>\$ 383,929,844</u>	<u>\$ 288,939,716</u>	<u>\$ 208,103,640</u>
	<u>At 1% Decrease (6.00%)</u>	<u>At Current Discount Rate (7.00%)</u>	<u>At 1% Increase (8.00%)</u>
2023	<u>\$ 404,241,992</u>	<u>\$ 310,528,466</u>	<u>\$ 230,765,865</u>

Special Funding Situation

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

5. **PENSION PLANS (Continued)**

Special Funding Situation (Continued)

	<u>2024</u>	<u>2023</u>
Employer Net Pension Liability	\$286,527,867.00	\$307,932,357.00
Nonemployer Proportional Share of the Net Pension Liability	<u>2,411,849.00</u>	<u>2,596,109.00</u>
	<u>\$288,939,716.00</u>	<u>\$310,528,466.00</u>

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, 2024 and 2023, 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: (Continued)

**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%)
2024	<u>\$421,144,052</u>	<u>\$294,758,315</u>	<u>\$189,506,690</u>
	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase) (8.00%)
2023	<u>\$451,672,917</u>	<u>\$324,169,128</u>	<u>\$217,989,936</u>

Special Funding Situation

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

	<u>2024</u>	<u>2023</u>
Employer Net Pension Liability	\$246,217,134.00	\$273,731,007.00
Nonemployer Proportional Share of the Net Pension Liability	<u>48,541,181.00</u>	<u>50,538,121.00</u>
	<u>\$294,758,315.00</u>	<u>\$324,269,128.00</u>

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

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

To facilitate the separate (sub) actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer allocations are applied to amounts presented in the schedules of pension amount by employer. The allocation percentages for each group as of June 30, 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, 2024 and 2023, 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, 2024:

	<u>PERS</u>	<u>PFRS</u>
Net Pension Liabilities	\$286,527,867	\$246,217,134
Deferred Outflow of Resources	11,303,191	1,900,712
Deferred Inflow of Resources	24,244,935	39,073,847
Pension Expense	6,214,694	3,469,182
Contributions Made After Measurement Date	28,693,185	32,980,580

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, 2024 and 2023. The County's proportionate share of the collective net pension liability as of June 30, 2024 and 2023 was 2.1086759266% and 2.1259624006% for PERS and 2.3843002193% and 2.4774765696% 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, 2024, the amount determined as the County's proportionate share of the PERS net pension liability was \$286,527,867. For the year ended June 30, 2024, the County would have recognized PERS pension expense of \$6,214,694. At June 30, 2024, deferred outflows of resources and deferred inflows of resources related to the PERS pension are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$ 5,739,697	\$ 762,803
Change of Assumptions	355,957	3,260,025
Net Difference Between Projected and Actual Investment Earnings		13,285,511
Net Change in Proportions	5,207,537	6,936,596
Total Contributions and Proportionate Share of Contributions After the Measurement Date	28,693,185	
	<u>\$39,996,376</u>	<u>\$24,244,935</u>

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, 2024, the amount determined as the County's proportionate share of the PFRS net pension liability was \$246,217,134. For the year ended June 30, 2024, the County would have recognized PFRS pension expense of \$3,469,182. At June 30, 2024, deferred outflows of resources and deferred inflows of resources related to the PFRS pension are as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference Between Expected and Actual Experience	\$15,511,488	\$ 8,429,099
Change of Assumptions	389,224	7,230,991
Net Difference Between Projected and Actual Investment Earnings		21,486,660
Net Change in Proportions		1,927,097
Total Contributions and Proportionate Share of Contributions After the Measurement Date	<u>32,980,580</u>	
	<u>\$48,881,292</u>	<u>\$39,073,847</u>

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2024) 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 pension plan's target asset allocation as of June 30, 2024 are summarized in the following table:

PERS		
<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity	28.00%	8.63%
Non-U.S. Developed Markets Equity	12.75%	8.85%
International Small Cap Equity	1.25%	8.85%
Emerging Markets Equity	5.50%	10.66%
Private Equity	13.00%	12.40%
Real Estate	8.00%	10.95%
Real Assets	3.00%	8.20%
High Yield	4.50%	6.74%
Private Credit	8.00%	8.90%
Investment Grade Credit	7.00%	5.37%
Cash Equivalents	2.00%	3.57%
U.S. Treasuries	4.00%	3.57%
Risk Mitigation Strategies	3.00%	7.10%

5. PENSION PLANS (Continued)

<u>Asset Class</u>	<u>PFRS</u>	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Large-Cap Equity	24.00%	6.90%
U.S. Small/Mid-Cap Equity	4.00%	7.40%
Non-U.S. Developed Large-Cap Equity	9.50%	6.70%
Non-U.S. Developed Small-Cap Equity	2.00%	7.50%
Emerging Markets Large-Cap Equity	6.00%	9.60%
Emerging Markets Small-Cap Equity	1.50%	9.60%
U.S. Treasury Bond	7.00%	4.10%
U.S. Corporate Bond	5.00%	5.90%
U.S. Mortgage-Backed Securities	5.00%	4.40%
Global Multisector Fixed Income	6.00%	6.50%
Cash	2.00%	3.40%
Real Estate Core	3.00%	5.10%
Real Estate Non-Core	4.00%	6.50%
Infrastructure	3.00%	7.00%
Private Debt/Credit	8.00%	9.10%
Private Equity	10.00%	10.10%

Contributions Required and Made

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

<u>Year</u>	<u>PERS</u>		<u>PFRS</u>	
	<u>County</u>	<u>Employees</u>	<u>County</u>	<u>Employees</u>
2024	\$29,100,962.88	\$12,855,708.00	\$33,168,975.04	\$9,402,089.00
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

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

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

6. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Information presented below is as of June 30, 2024. 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.

6. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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>.

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, 2024. Additional information was not available as of the date of this audit.

At December 31, 2024, the County had a liability of \$969,848,814 for its proportionate share of the non-special funding net OPEB liability. The net OPEB liability was measured as of June 30, 2024 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, 2024, the County's proportion was 5.416502% which was a decrease of 0.117206% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the County would have recognized OPEB expense of \$136,627,735. At December 31, 2024, deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

6. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Total OPEB Liability (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of Assumptions	\$162,140,361	\$160,988,781
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments		439,018
Differences Between Expected and Actual Experience	49,115,990	164,325,748
Changes in Proportion and Differences Between the County's Contributions and Proportionate Share of Contributions	<u>251,848,254</u>	<u>42,517,270</u>
Total	<u>\$463,104,605</u>	<u>\$368,270,817</u>

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

Year Ended June 30:	
2025	\$ (60,880,175.59)
2026	(26,210,645.08)
2027	(4,504,163.95)
2028	(24,013,247.25)
2029	(15,298,796.10)
Thereafter	<u>16,409,832.78</u>
	<u>\$ (114,497,195.19)</u>

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 7.89 and 7.89 years for the 2024 and 2023 amounts.

Actual Assumptions and Other Inputs

The total OPEB liability for the June 30, 2024 measurement date was determined by an actuarial valuation as of June 30, 2023, which rolled forward to June 30, 2024. 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	2.75%
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-2021.
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2021.

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

Actuarial assumptions used in the July 1, 2023 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 rate is initially 7.5% and decreases to a 4.50% long-term trend rate after nine years. For post-65 medical benefits PPO, the trend is increasing to 22.62% in fiscal year 2027 and decreases to 4.50% in fiscal year 2034. For HMO, the trend is increasing to 23.58% in fiscal year 2027 and decreases to 4.50% in fiscal year 2034. For prescription drug benefits, the initial trend rate is 12.75% and decreases to a 4.50% long-term trend rate after nine years. For the Medicare Part B reimbursement, the trend rate is 5.00%.

Discount Rate

The discount rate for June 30, 2024 was 3.65%. 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, 2024		
	1% Decrease 2.93%	At Current Discount Rate 3.93%	1% Increase 4.93%
County's Proportionate Share of Net OPEB Liability	\$1,129,769,344	\$969,849,356	\$841,766,682
	June 30, 2023		
	1% Decrease 2.65%	At Current Discount Rate 3.65%	1% Increase 4.65%
County's Proportionate Share of Net OPEB Liability	\$ 962,474,956	\$830,418,076	\$698,920,597

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, 2024		
	1% <u>Decrease</u>	Healthcare Cost <u>Trend Rate</u>	1% <u>Increase</u>
County's Proportionate Share of Net OPEB Liability	\$820,294,137	\$969,849,356	\$1,162,134,099

	June 30, 2023		
	1% <u>Decrease</u>	Healthcare Cost <u>Trend Rate</u>	1% <u>Increase</u>
County's Proportionate Share of Net OPEB Liability	\$705,757,653	\$830,418,076	\$ 990,021,513

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, 2024 has 241 members under the Special Funding Situation. The State proportionate share of the net OPEB liability attributed to the County is \$57,179,686.

7. ESSEX COUNTY EMPLOYEES' RETIREMENT SYSTEM

Description of System

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

7. ESSEX COUNTY EMPLOYEES' RETIREMENT SYSTEM (Continued)

Contributions Required and Made

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

<u>Year</u>	<u>Amount</u>
2025	\$ -
2024	-
2023	-

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 2025, the sum of \$25,013.00 was collected from this source.

8. DEFINED CONTRIBUTION RETIREMENT PROGRAM

Description of System

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

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

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

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

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

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

8. DEFINED CONTRIBUTION RETIREMENT PROGRAM (Continued)

Description of System (Continued)

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

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

Contributions Required and Made

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

During the year 2025, there were fifty-nine (59) officials enrolled in the DCRP. Contributions to the plan for the past three (3) years are as follows:

<u>Year</u>	<u>County</u>	<u>Employees</u>
2025	\$49,046.38	\$91,267.95
2024	48,266.38	91,643.27
2023	48,054.30	92,098.88

9. COUNTY DEBT

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

9. **COUNTY DEBT (Continued)**

Summary of County Debt (Excluding Current Debt)

	<u>Year 2025</u>	<u>Year 2024</u>	<u>Year 2023</u>
Issued:			
Bonds and Notes	\$588,799,000.00	\$593,054,000.00	\$ 569,385,000.00
Refunding Bonds	36,410,000.00	59,110,000.00	81,670,000.00
Loans Payable	2,649,466.15	3,428,275.40	3,439,092.75
Authorized but Not Issued:			
Bonds and Notes:			
General	12,206,407.91	15,108,407.91	67,936,687.99
County Guaranteed Debt:			
Essex County Improvement Authority:			
Lease Revenue Bonds and Lease Revenue Refunding Bonds Outstanding	236,230,000.00	249,260,000.00	208,735,000.00
Airport Revenue and Refunding Bonds Outstanding	7,475,000.00	8,195,000.00	9,075,000.00
Equipment Lease Revenue Bonds Outstanding	1,735,000.00	3,322,166.00	4,792,166.00
City of Newark:			
Bonds Outstanding	63,990,000.00	65,460,000.00	66,860,000.00
	<u>\$949,494,874.06</u>	<u>\$996,937,849.31</u>	<u>\$1,011,892,946.74</u>

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 0.435%:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 949,494,874.06</u>	<u>\$ 354,745,000.00</u>	<u>\$ 594,749,874.06</u>

Deductions:

Lease Revenue and Lease Revenue Refunding Bonds Issued by the Essex County Improvement Authority	\$ 234,210,000.00
Airport Refunding Bonds Issued by the Essex County Improvement Authority	7,475,000.00
Equipment Lease Revenue Bonds Issued by the Essex County Improvement Authority	1,735,000.00
Revenue Bonds - City of Newark Issued by the Essex County Improvement Authority	63,990,000.00
Capital Projects for the County College - Chapter 12 State Aid	10,925,000.00
Pension Refunding Bonds	36,410,000.00
	<u>\$ 354,745,000.00</u>

Net Debt, \$594,749,874.06 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$136,345,761,828.00 equals 0.435%.

9. COUNTY DEBT (Continued)

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

Borrowing Power - 2% of Equalized Valuation Basis	\$2,727,915,236.56
Net Debt	<u>594,749,874.06</u>
Remaining Borrowing Power	<u>\$2,133,165,362.50</u>

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:

Year	General Serial Bonds		Refunding Bonds		Total
	Principal	Interest	Principal	Interest	
2026	\$ 30,815,000.00	\$ 15,897,725.14	\$ 2,795,000.00	\$ 1,733,118.75	\$ 51,240,843.89
2027	31,465,000.00	14,583,071.25	3,215,000.00	1,584,371.25	50,847,442.50
2028	29,885,000.00	13,320,921.25	3,670,000.00	1,413,967.50	48,289,888.75
2029	30,055,000.00	12,215,321.25	4,165,000.00	1,220,051.25	47,655,372.50
2030	28,460,000.00	11,168,808.75	4,710,000.00	1,000,395.00	45,339,203.75
2031	29,320,000.00	10,222,308.75	5,295,000.00	752,771.25	45,590,080.00
2032	29,250,000.00	9,375,746.25	5,935,000.00	474,828.75	45,035,575.00
2033	28,245,000.00	8,590,996.25	6,625,000.00	163,968.75	43,624,965.00
2034	27,145,000.00	7,806,902.50			34,951,902.50
2035	27,325,000.00	7,106,377.50			34,431,377.50
2036	26,115,000.00	6,487,891.25			32,602,891.25
2037	19,085,000.00	5,898,843.75			24,983,843.75
2038	16,355,000.00	5,396,700.00			21,751,700.00
2039	16,760,000.00	4,913,100.00			21,673,100.00
2040	16,905,000.00	4,414,900.00			21,319,900.00
2041	16,905,000.00	3,905,050.00			20,810,050.00
2042	16,905,000.00	3,394,600.00			20,299,600.00
2043	17,105,000.00	2,884,150.00			19,989,150.00
2044	17,105,000.00	2,368,600.00			19,473,600.00
2045	17,105,000.00	1,853,050.00			18,958,050.00
2046	14,765,000.00	1,332,025.00			16,097,025.00
2047	11,335,000.00	909,175.00			12,244,175.00
2048	10,115,000.00	589,150.00			10,704,150.00
2049	8,690,000.00	310,300.00			9,000,300.00
2050	3,940,000.00	83,725.00			4,023,725.00
	<u>\$ 521,155,000.00</u>	<u>\$ 155,029,438.89</u>	<u>\$ 36,410,000.00</u>	<u>\$ 8,343,472.50</u>	<u>\$ 720,937,911.39</u>

9. COUNTY DEBT (Continued)

As of December 31, 2025, the County's long-term debt is as follows:

General Obligation Bonds

\$20,400,000, 2014 Bonds due in annual installments of \$1,435,000 to \$1,585,000 through September 2029, interest at 2.50% to 3.00%.	\$ 6,035,000.00
\$23,560,000, 2015A Bonds due in annual installments of \$2,100,000 to \$2,160,000 through September 2027, interest at 3.00% to 5.00%.	4,260,000.00
\$24,520,000, 2016A Bonds due in annual installments of \$1,245,000 to \$1,740,000 through September 2035, interest at 2.125% to 5.00%.	14,720,000.00
\$18,665,000, 2017A Bonds due in annual installments of \$1,255,000 to \$1,555,000 through September 2032, interest at 3.00% to 5.00%.	9,750,000.00
\$22,605,000, 2018A Bonds due in annual installments of \$1,485,000 to \$1,955,000 through September 2033, interest at 3.00% to 5.00%.	13,675,000.00
\$117,280,000, 2019A Bonds due in annual installments of \$3,045,000 to \$4,790,000 through September 2049, interest at 2.00% to 5.00%.	101,565,000.00
\$96,220,000, 2020 Bonds due in annual installments of \$2,435,000 to \$3,940,000 through September 2050, interest at 2.00% to 5.00%.	85,050,000.00
\$31,460,000, 2021A Bonds due in annual installments of \$1,870,000 to \$2,375,000 through August 2037, interest at 0.50% to 4.00%.	25,550,000.00
\$44,160,000, 2022A Bonds due in annual installments of \$2,755,000 to \$4,045,000 through August 2036, interest at 3.00% to 4.00%.	36,860,000.00
	<u>\$297,465,000.00</u>

County College and Vocational School Bonds

\$4,000,000, 2013A County Vocational School Bonds due in annual installments of \$315,000 to \$345,000 through September 2028, interest at 4.00%.	\$ 990,000.00
\$2,100,000, 2014B Vocational School Bonds due in annual installments of \$150,000 to \$160,000 through September 2029, interest at 2.50% to 3.00%.	625,000.00

9. COUNTY DEBT (Continued)

County College and Vocational School Bonds (Continued)

\$55,000,000, 2015B Vocational School Bonds due in annual installments of \$1,500,000 to \$2,340,000 through September 2045, interest at 3.00% to 5.00%.	\$ 40,100,000.00
\$80,000,000, 2016B Vocational School Bonds due in annual installments of \$2,170,000 to \$3,450,000 through September 2046, interest at 2.125% to 5.00%.	62,865,000.00
\$1,250,000, 2016C County College Bonds due in annual installments of \$125,000 through September 2026, interest at 5.00%.	125,000.00
\$1,250,000, 2016D County College Bonds due in annual installments of \$125,000 through September 2026, interest at 5.00%.	125,000.00
\$28,000,000, 2017B Vocational School Bonds due in annual installments of \$730,000 to \$1,220,000 through September 2047, interest at 3.00% to 5.00%.	22,770,000.00
\$1,250,000, 2017C County College Bonds due in annual installments of \$125,000 through September 2027, interest at 5.00%.	250,000.00
\$1,250,000, 2017D County College Bonds due in annual installments of \$125,000 through September 2027, interest at 5.00%.	250,000.00
\$35,000,000, 2018B County Vocational School Bonds due in annual installments of \$915,000 to \$1,440,000 through September 2048, interest at 3.00% to 5.00%.	29,485,000.00
\$1,850,000, 2018C County College Bonds due in annual installments of \$185,000 through September 2028, interest at 5.00%.	555,000.00
\$1,850,000, 2018D County College Bonds due in annual installments of \$185,000 through September 2028, interest at 5.00%.	555,000.00
\$3,600,000, 2019B County College Bonds due in annual installments of \$360,000 through September 2029, interest at 4.00% to 5.00%.	1,440,000.00
\$3,600,000, 2019 County College Bonds due in annual installments of \$360,000 through September 2029, interest at 4.00% to 5.00%.	1,440,000.00
\$45,000,000, 2021B Bonds due in annual installments of \$2,900,000 to \$3,600,000 through August 2036, interest at 0.50% to 4.00%.	35,930,000.00

9. COUNTY DEBT (Continued)

County College and Vocational School Bonds (Continued)

\$5,465,000, 2021C Bonds due in annual installments of \$545,000 through August 2031, interest at 2.00% to 4.00%. \$ 3,270,000.00

\$4,465,000, 2021D Bonds due in annual installments of \$445,000 through August 2031, interest at 2.00% to 4.00%. 2,670,000.00

\$10,000,000, 2022B Bonds due in annual installments of \$570,000 to \$870,000 through August 2037, interest at 3.00% to 4.00%. 8,475,000.00

\$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%. 1,230,000.00

\$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%. 1,230,000.00

\$3,450,000, 2024A County College Bonds due in annual installments of \$345,000 through June 2034, interest at 1.00% to 4.00%. 3,105,000.00

\$3,450,000, 2024B County College Bonds due in annual installments of \$345,000 through June 2034, interest at 1.00% to 4.00%. 3,105,000.00

\$1,550,000.00, 2025A Bonds due in annual installments of \$155,000.00 through June 2035, interest at 3.00% to 4.00%. 1,550,000.00

\$1,550,000.00, 2025A Bonds due in annual installments of \$155,000.00 through June 2035, interest at 3.00% to 4.00%. 1,550,000.00

\$223,690,000.00

Refunding Bonds

\$54,665,000, 2003 Bonds due in annual installments of \$2,795,000 to \$6,625,000 through April 2033, interest at 4.95%. The Bonds are not subject to optional redemption. \$ 36,410,000.00

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, 2025:

Loan 1:

Verona Lake Dam Restoration

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 33,289.52	\$ 31,832.21	\$1,457.31
2027	33,289.53	32,472.04	817.49
2028	16,644.80	16,480.00	164.80
	<u>\$ 83,223.85</u>	<u>\$ 80,784.25</u>	<u>\$2,439.60</u>

Loan 2:

Diamond Mill Dam Restoration

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 27,788.90	\$ 24,055.64	\$ 3,733.26
2027	27,788.90	24,539.15	3,249.75
2028	27,788.90	25,032.39	2,756.51
2029	27,788.90	25,535.54	2,253.36
2030	27,788.90	26,048.80	1,740.10
2031	27,788.90	26,572.38	1,216.52
2032	27,788.90	27,106.49	682.41
2033	13,894.46	13,756.89	137.57
	<u>\$208,416.76</u>	<u>\$192,647.28</u>	<u>\$15,769.48</u>

New Jersey Environmental Infrastructure Trust Loan Payable

Loan agreements were entered into by the County of Essex with the Department of Environmental Protection for the purpose of the New Dutch Lane Bridge Replacement Project. The loan outstanding at December 31, 2025 is in the amount of \$1,609,905.54.

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

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

9. **COUNTY DEBT (Continued)**

New Jersey Environmental Infrastructure Trust Loan Payable (Continued)

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 119,498.18	\$ 89,865.50	\$ 29,632.68
2027	119,498.17	90,750.65	28,747.52
2028	119,498.18	91,688.36	27,809.82
2029	119,498.17	92,792.05	26,706.12
2030	119,498.18	93,985.52	25,512.66
2031	119,498.17	95,238.53	24,259.64
2032	119,498.17	96,554.19	22,943.98
2033	119,498.19	98,028.37	21,469.82
2034	119,498.18	99,757.86	19,740.32
2035	119,498.18	101,754.80	17,743.38
2036	119,498.18	103,856.74	15,641.44
2037	119,498.17	106,069.95	13,428.22
2038	119,498.18	108,401.08	11,097.10
2039	119,498.18	110,969.94	8,528.24
2040	119,498.17	113,674.79	5,823.38
2041	119,498.17	116,517.21	2,980.96
	<u>\$1,911,970.82</u>	<u>\$1,609,905.54</u>	<u>\$302,065.28</u>

Lease Revenue Bonds

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

<u>Purpose</u>	<u>Date of Issue</u>	<u>Expiration Date</u>	<u>Principal Amount</u>	<u>Amount Outstanding Dec. 31, 2025</u>
Project Consolidation Revenue Bonds, Series 2004	10-01-04	10-01-30	\$ 188,565,000.00	\$ 56,820,000.00
Project Consolidation Revenue Bonds, Series 2006	09-16-05	12-15-24	41,865,000.00	750,000.00
Project Consolidation Revenue Bonds, 2005	08-24-05	12-15-27	11,515,000.00	440,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-29	14,420,000.00	635,000.00
Project Consolidation Revenue Refunding Bonds, Series 2017	11-14-17	11-14-27	38,460,000.00	755,000.00
			<u>294,825,000.00</u>	<u>59,400,000.00</u>
<u>Notes</u>				
Lease Revenue Project Notes, Series 2025	06-17-25	03-17-26	174,810,000.00	174,810,000.00
			<u>\$ 469,635,000.00</u>	<u>\$ 234,210,000.00</u>

9. COUNTY DEBT (Continued)

Lease Revenue Bonds

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

<u>Purpose</u>	<u>Date of Issue</u>	<u>Expiration Date</u>	<u>Principal Amount</u>	<u>Amount Outstanding Dec. 31, 2025</u>
Project Consolidation Revenue Bonds, Series 2004	10-01-04	10-01-30	\$ 188,565,000.00	\$ 56,820,000.00
Project Consolidation Revenue Bonds, Series 2006	9-16-05	12-15-24	41,865,000.00	750,000.00
Project Consolidation Revenue Bonds, 2005	8-24-05	12-15-27	11,515,000.00	440,000.00
General Obligation Lease Revenue Refunding Bonds	10-01-05	10-01-29	14,420,000.00	635,000.00
Project Consolidation Revenue Refunding Bonds, Series 2017	11-14-17	11-14-27	<u>38,460,000.00</u>	<u>755,000.00</u>
			\$ 294,825,000.00	\$ 59,400,000.00
<u>Notes</u>				
Lease Revenue Project Notes,	6-17-25	3-17-26	<u>174,810,000.00</u>	<u>174,810,000.00</u>
			<u>\$ 469,635,000.00</u>	<u>\$ 234,210,000.00</u>

9. **COUNTY DEBT (Continued)**

Lease Revenue Bonds (Continued)

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

<u>Year</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
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
	<u>\$68,965,432.52</u>	<u>\$59,400,000.00</u>	<u>\$9,565,432.52</u>

Bond Anticipation Notes

Outstanding Bond Anticipation Notes are summarized as follows:

<u>Notes</u>	<u>Interest Rate</u>	<u>Funding Required as of</u>
Capital Fund	4.00%	<u>\$67,644,000.00</u>

Statutory requirements for providing sums equivalent to legally payable installments for the redemption of notes (Budget Appropriations) are permanent funding (Bonds Issued) are summarized as follows:

<u>Original Note Issued</u>	<u>Legal Installments Due</u>	<u>Funding Required as of</u>
2025	2028 - 2035	2036

Bonds and Notes Authorized but Not Issued

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

	<u>Balance Dec. 31, 2025</u>	<u>Balance Dec. 31, 2024</u>
General Capital Fund	<u>\$12,206,407.91</u>	<u>\$15,108,407.91</u>

9. COUNTY DEBT (Continued)

Debt Guaranteed by the County

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

<u>Purpose</u>	<u>Date of Issue</u>	<u>Expiration Date</u>	<u>Principal Amount</u>	<u>Annual Installment Amounts</u>	<u>Interest Rates</u>	<u>Amount Outstanding Dec. 31, 2025</u>
Airport Revenue and Refunding Bonds, Series 2019	12-12-19	11-01-34	<u>\$ 12,335,000.00</u>	\$650,000.00 to \$990,000.00	2.125 - 5.00	<u>\$ 7,475,000.00</u>

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

Bonds due in annual installments of \$385,000 to

\$1,400,000 through October 2029, interest at 5.00%.

5.00%

\$1,735,000.00

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

\$70,685,000, 2019 Series Revenue Bonds due in

annual installments of \$1,335,000 to \$3,475,000

through 2045, interest at 4.00% to 5.00%, which

includes \$15,470,000 Term Bonds due November

1, 2044, interest at 4.00% and \$15,350,000 Term

Bonds due November 1, 2049, interest at 4.00%.

\$ 63,990,000.00

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:

<u>Year</u>	<u>Total Leases</u>	<u>Operating Leases</u>	<u>Financing Leases</u>		
			<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 20,782,281.22	\$ 4,919,322.46	\$ 15,862,958.76	\$ 12,640,000.00	\$ 3,222,958.76
2027	17,966,477.02	2,481,578.26	15,484,898.76	12,930,000.00	2,554,898.76
2028	14,085,048.42	1,544,398.42	12,540,650.00	10,680,000.00	1,860,650.00
2029	12,538,250.00	-	12,538,250.00	11,265,000.00	1,273,250.00
2030	12,538,675.00	-	12,538,675.00	11,885,000.00	653,675.00
Total Future Minimum Lease Payments	<u>\$ 77,910,731.66</u>	<u>\$ 8,945,299.14</u>	<u>\$ 68,965,432.52</u>	<u>\$ 59,400,000.00</u>	<u>\$ 9,565,432.52</u>

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

<u>Year</u>	<u>Operating Leases</u>
2026	\$ 3,036,182.61
2027	2,703,692.07
2028	2,481,959.31
2029	2,484,172.47
2030	2,106,430.11
Later	<u>17,891,038.92</u>
Total Future Minimum Lease Receivables	<u>\$ 30,703,475.49</u>

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:

<u>Year</u>	<u>Subscription Liability</u>
2026	\$ 1,262,150.22
2027	1,244,327.28
2028	1,244,327.28
2029	<u>414,775.76</u>
Total Future Minimum Lease Payments	<u>\$ 4,165,580.54</u>

12. INTERFUND RECEIVABLES AND PAYABLES

As of December 31, 2025, Interfund Receivables and Payables that resulted from various Interfund transactions were as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Current Fund	\$4,519,493.54	\$ 91,822.83
Federal and State Grant Fund		4,519,493.54
Other Trust Fund	<u>91,822.83</u>	
	<u>\$4,611,316.37</u>	<u>\$4,611,316.37</u>

13. DEFERRED REVENUE

As of December 31, 2025, 2026 revenue was received in 2025 as follows:

<u>Agency</u>	<u>Purpose</u>	<u>Amount</u>
County of Essex	Vending Machine Receipts	\$ 650.00
State of New Jersey	Welfare	5,000,000.00
Federal Marshalls	Housing for Federal Inmates	<u>3,232,409.10</u>
		<u>\$ 8,233,059.10</u>

14. DEFERRED COMPENSATION PLAN

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

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

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

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

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

15. 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, 2025 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 2025 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, 2025.

Activity for the Workers' Compensation Trust Fund for the year 2025 is detailed as follows:

Balance December 31, 2024		\$ 38,137.42
Increases:		
Budget Appropriation	\$3,843,915.25	
Other	<u>1,786,603.34</u>	
		<u>5,630,518.59</u>
		5,668,656.01
Decreases:		
Claims	5,162,517.39	
Management Fees	<u>70,250.00</u>	
		<u>5,232,767.39</u>
Balance December 31, 2025		<u>\$ 435,888.62</u>

15. RISK MANAGEMENT (Continued)

Automobile:

The County is liable for the first \$1,000,000.00. Any claims in excess of \$1,000,000.00 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, 2025 for possible catastrophic claims.

General Liability:

The County is liable for the first \$1,000,000.00. Any claims in excess of \$1,000,000.00 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, 2025 for possible catastrophic claims.

Health Care Professionals (Malpractice):

The County is responsible for the first \$1,000,000.00 of each medical incident. Any claims in excess of \$1,000,000.00 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, 2025 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, 2025 for possible catastrophic claims.

There has been no provision included in the financial statements for claims incurred but not reported as of December 31, 2025.

16. 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:

GASB Statement Number 101 updates the accounting and reporting requirements for compensated absences, ensuring that liabilities are recognized and measured consistently for leave earned but not used, and for leave used but not yet settled.

Sick Time:

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

16. CONTINGENT LIABILITIES (Continued)

a. Compensated Absences (Continued)

Sick Time: (Continued)

The estimated sick leave to be settled in cash is \$1,805,848.00 as of December 31, 2025.

The total liability for compensated absences - sick leave is \$22,022,962.00 as of December 31, 2025.

Vacation:

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

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 \$9,836,431.32 computed internally at 2025 salary rates would be payable to officials and employees of the County of Essex as of December 31, 2025 for accumulated vacation and compensatory time and personal days. This amount was not verified by audit.

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

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

b. Federal and State Awards

The County participates in several federal and state grant programs which are governed by various rules and regulations of the grantor agencies therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectibility of any related receivable at December 31, 2025 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:

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

16. CONTINGENT LIABILITIES (Continued)

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.

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. Contingent Liability

The New Jersey County Option Hospital Fee Program is a State initiative that allows participating counties to levy local health care - related fees on local hospitals. The primary goal is to draw down additional federal matching funds to increase Medicaid Reimbursement Rates for those same hospitals. This financial mechanism helps local hospitals maintain critical health care services for low income and vulnerable residents without drawing from the County's general property tax funds.

The Essex County Hospital Fee Program utilizes an assessment structure based on a hospital's annualized non-Medicare inpatient discharges. These metrics are derived directly from each facility's official Medicare Hospital Cost Report.

Key Mechanics of the Fee Structure:

- **The Formula:** The annual fee amount is calculated by multiplying an individualized County assessment rate by the number of annualized inpatient non-Medicare discharges at each hospital.
- **The Cap:** By law, the total assessment fee generated across the County cannot exceed 5% of the aggregate total of inpatient and outpatient net patient revenue (originally capped at 2.5% before New Jersey expanded the program limits via Bill S2552).

16. **CONTINGENT LIABILITIES (Continued)**

g. Contingent Liability (Continued)

Key Mechanics of the Fee Structure: (Continued)

- **Annual Updates:** The assessment rate is updated every State Fiscal Year (SFY) using the most recent Medicare cost reports filed by the hospitals as of December 31st of the preceding year.
- **Payment Schedule:** Impacted hospitals pay this assessment to Essex County in four equal quarterly installments.
- **Late Penalties:** If a hospital's payment is more than 10 days overdue, Essex County imposes an interest penalty of up to 1.5% per month on the outstanding balance.

Distribution of Collected Funds

Once Essex County collects the quarterly fees from local hospitals, the revenue is legally divided to maximize federal matching funds:

- **91% of proceeds** are transferred directly to the Commissioner of the New Jersey Department of Human Services. This money covers state administrative costs and acts as the "non-federal share" to secure matching Medicaid/NJ Family Care payouts returned to Essex County hospitals.
- **9% of proceeds** are legally retained by the Essex County Treasurer to be used for County administrative costs and as new local fiscal resources.

The exact per-discharge dollar rates shift annually based on state approvals.

The program, which runs from July 1, 2025 to June 30, 2026, is subject to annual approval by the U.S. Department of Health and Human Services. The program has not been approved as of December 31, 2025. If the program is not approved, the fees collected are subject to refund to the local Hospitals.

\$5,893,350.75 represents the fees collected from July 1, 2025 to December 31, 2025.

h. Litigation

Estate of Dan Gelin v. Essex County et al. Docket No. ESX-L-6048-22:

This matter involves the death of an inmate at the Essex County Jail. The County is alleged to have been negligent in the protection of the plaintiff-inmate. Also named as a defendant is the third-party medical contractor hired by the County to provide medical services to inmates.

The County has a variety of Title 59 defenses applicable to jails and detention facilities. Potentially, the County liability could be in any security breaches that led to Plaintiff's death.

Linda Staple v. County of Essex, Andre Jones, Docket No. ESX-L-1253-25:

Samantha Krakower v. County of Essex, Andre Jones, Docket No. ESX-L-1295-25:

Both the above matters involve actions by the same corrections officer.

Both Plaintiffs are corrections officers, and the basis of the Complaints are founded in hostile work environment based upon gender, sex, and sexual orientation, along with LAD claims and simple assault. Claims against the County appear to relate to a failure to properly address or deal with the behavior.

16. CONTINGENT LIABILITIES (Continued)

h. Litigation (Continued)

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

This personal injury lawsuit arises out of an incident which is alleged to have occurred on April 19, 2022.

Depositions of Peter Kessler, as Father and Natural Guardian of Infant A.K., and Peter Kessler were completed on January 10, 2024. We have started a Declaratory Judgment action against the insurance company for the Roberto Clemente league which is pending but is unlikely to be successful. There is a trial date of August 3, 2026.

An unfavorable outcome is likely. The infant plaintiff's facial scar is significant. The arbitration award was \$900,000 and was rejected by us. We feel the value lies between \$400,000 and \$500,000. Plaintiff's demand is 2 million dollars. The matter was the subject of a settlement conference at which a bar panel recommended settlement at 1.2 million dollars.

S.W., et al. v. the County of Essex; Docket. No. ESX-L-004315-24; Matter No. 152742-1:

This is a personal injury matter is filed on behalf of six (6) plaintiffs alleging sexual abuse by a number of corrections officers and civilian staff members during various timeframes while incarcerated at the Essex County Juvenile Detention Center.

Progress to Date: The Court issued an Order to consolidate for discovery purposes. Discovery demands have been served to Plaintiffs in all pending matters on behalf of the County of Essex.

Response to Litigation: At this time, the County of Essex plans to contest these matters.

Evaluation of the likelihood of an unfavorable outcome and an estimate of potential loss: Without discovery being exchanged, there is insufficient information to estimate the likelihood of an unfavorable outcome and a potential loss value range.

E.S. v. the County of Essex, et al.: Docket. No. 2:21-cv-08512-MCA-CLW; Matter No.152742-2:

Nature of the litigation: This is a personal injury matter filed on behalf of E.S. alleging sexual assault in December of 2010 against former Corrections Officer while incarcerated at the Essex County Correctional Facility.

Progress to Date: To date, fact and expert discovery has been exchanged between the parties, and fact witness depositions were taken. On March 9, 2026, we attended Court Ordered mediation which was unsuccessful.

Response to Litigation: At this time, the County of Essex plans to contest these matters.

Evaluation of the likelihood of an unfavorable outcome and an estimate of potential loss: With respect to an estimate of potential loss, this case could settle out of Court in the range of \$450,000 to \$600,000. In the event this matter proceeds to trial, a jury verdict could potentially be in the range of \$500,000 to \$2,000,000.

16. CONTINGENT LIABILITIES (Continued)

h. Litigation (Continued)

Myrna Diaz v. the County of Essex, et al.; Docket. No. ESX-L-9020-21; Matter No. 152742-3:

This is a personal injury matter filed against former Corrections Officer while incarcerated at the Essex County Correctional Facility.

Progress to Date: To date, fact discovery has been exchanged.

Response to Litigation: At this time, the County of Essex plans to contest these matters.

Evaluation of the likelihood of an unfavorable outcome and an estimate of potential loss: Without Plaintiff's deposition, there is insufficient information to estimate the likelihood of an unfavorable outcome and a potential loss value range.

K.R. and K.L. v. the County of Essex, et al.; Docket. No. ESX-L-9137-21; Matter No. 152742-4:

Nature of the litigation: This is a personal injury matter filed alleging sexual harassment and sexual assault.

Progress to Date: To date, written discovery has been exchanged between the parties, and fact witness depositions remain outstanding.

Response to Litigation: At this time, the County of Essex plans to contest these matters.

Evaluation of the likelihood of an unfavorable outcome and an estimate of potential loss: Without the deposition of Plaintiffs, there is insufficient information to estimate the likelihood of an unfavorable outcome and a potential loss value range.

H.K., et al. v. the County of Essex; Docket. No. ESX-L-ESX-L-1959-25; Matter No. 152742-6:

Nature of Litigation: This is a personal injury matter filed on behalf of eight (8) plaintiffs alleging sexual abuse by a number of corrections officers and civilian staff members during various timeframes while incarcerated at the Essex County Juvenile Detention Center.

Progress to Date: The Court issued an Order to consolidate for discovery purposes. Discovery demands have been served to Plaintiffs in all pending matters on behalf of the County of Essex.

Response to Litigation: At this time, the County of Essex plans to contest these matters. Many of the claims are remote in time, and a number involve unidentified alleged employees of the Essex County Juvenile Justice System.

Evaluation of the likelihood of an unfavorable outcome and an estimate of potential loss: Without discovery being exchanged, there is insufficient information to estimate the likelihood of an unfavorable outcome and a potential loss value range.

D.G., et al. v. the County of Essex; Docket. No. ESX-L-005087-25; Matter No. 152742-7:

Nature of Litigation: This is a personal injury matter alleging sexual abuse by a number of corrections officers and civilian staff members during various timeframes while incarcerated at the Essex County Juvenile Detention Center.

Progress to Date: The Court issued an Order to consolidate for discovery purposes. Discovery demands have been served to Plaintiffs in all pending matters on behalf of the County of Essex.

16. CONTINGENT LIABILITIES (Continued)

h. Litigation (Continued)

D.G., et al. v. the County of Essex; Docket. No. ESX-L-005087-25; Matter No. 152742-7:
(Continued)

Response to Litigation: At this time, the County of Essex plans to contest these matters. Many of the claims are remote in time, and a number involve unidentified alleged employees of the Essex County Juvenile Justice System. However, the possibility of out-of-court settlement is not ruled out.

Evaluation of the likelihood of an unfavorable outcome and estimate of potential loss: At this time, without discovery being exchanged, there is insufficient information to estimate the likelihood of an unfavorable outcome and a potential loss value range.

D.D., et al. v. the County of Essex; Docket. No. ESX-L-000560-26; Matter No. 152742-9:

Nature of Litigation: This is a personal injury matter alleging sexual abuse by a number of corrections officers and civilian staff members during various timeframes while incarcerated at the Essex County Juvenile Detention Center.

Progress to Date: The Court issued an Order to consolidate for discovery. Discovery demands have been served to Plaintiffs in all pending matters on behalf of the County of Essex.

Response to Litigation: At this time, the County of Essex plans to contest these matters. Many of the claims are remote in time, and a number involve unidentified alleged employees of the Essex County Juvenile Justice System. However, the possibility of out-of-court settlement is not ruled out.

Evaluation of the likelihood of an unfavorable outcome and estimate of potential loss: At this time, without discovery being exchanged, there is insufficient information to estimate the likelihood of an unfavorable outcome and a potential loss value range.

B.A., et al. v. the County of Essex; Docket. No. ESX-L-004906-26; Matter No. 152742-10:

Nature of Litigation: This is a personal injury matter alleging sexual abuse by a number of corrections officers and civilian staff members during various timeframes while incarcerated at the Essex County Juvenile Detention Center.

Progress to Date: Plaintiffs' joint Complaint was received on June 26, 2026. To date, Defendant Essex County received an extension to file an Answer of 45 days.

Response to Litigation: At this time, the County of Essex plans to contest these matters. Many of the claims are remote in time, and a number involve unidentified alleged employees of the Essex County Juvenile Justice System. However, the possibility of out-of-court settlement is not ruled out.

Evaluation of the likelihood of an unfavorable outcome and estimate of potential loss: Without discovery being exchanged, there is insufficient information to estimate the likelihood of an unfavorable outcome and a potential loss value range.

Idesha Howard v. County of Essex, et al., Docket No. ESX-L-001515-24:

16. **CONTINGENT LIABILITIES (Continued)**

h. Litigation (Continued)

Idesha Howard v. County of Essex, et al., Docket No. ESX-L-001515-24:

a. The Nature of the Litigation

Plaintiff worked as a Corrections Officer for the County of Essex. On August 28, 2018, Plaintiff was working and was required to conduct in-person tours at 15-minute intervals at a housing unit in the prison facility and document her inspections. The close inspection procedure was necessary because one of the prisoners was an at-risk inmate who was a suicide risk. Plaintiff did not perform these in-person checks and made false entries in the observation report.

The County brought internal administrative charges against Plaintiff in 2022 and formal evidentiary hearings were held at the N.J. Office of Administrative Law in 2023. Hon. Daniel J. Brown, A.L.J. was the Administrative Law Judge who presided over the hearings. On February 1, 2024, Judge Brown issued an initial decision which (1) concluded that Plaintiff engaged in misconduct and violated departmental procedures during her shift on August 28, 2018; and (2) determined that a removal (*i.e.* termination from employment) was the appropriate penalty. On February 28, 2024, the N.J. Civil Service Commission issued a Final Administrative Action adopting Judge Brown's decision and agreeing that removal was the appropriate penalty for Plaintiff's actions. On April 10, 2024, Plaintiff filed a Notice of Appeal before the Superior Court of New Jersey (Appellate Division) and is appealing the Final Administrative Action of the N.J. Civil Service Commission.

b. The Progress of the Case to Date

On March 3, 2024, Plaintiff initiated a separate action and filed a Complaint in the Superior Court of New Jersey (Law Division) which challenged her removal from her position.

On May 13, 2024, our office filed a motion seeking to stay the pending Law Division action until after the Appellate Division has an opportunity to rule on the appeal concerning her removal that Plaintiff filed on April 10, 2024. Plaintiff opposed the motion to stay. On November 13, 2024, the motion was granted by Hon. Cynthia D. Santomauro, J.S.C. and the matter was stayed until the Appellate Division rules on the pending appeals. That ruling was issued on September 26, 2025, and the matter was affirmed. Plaintiff has since sought to have the New Jersey Supreme Court hear the matter, and the case in the trial court remains stayed pending the Supreme Court's determination.

c. How the County is Responding to the Litigation:

Thus far, the County has decided to defend against these claims.

d. Evaluation of Possible Outcome and Potential Loss:

As stated above, the Appellate Division has now affirmed the Decision. It is difficult to evaluate Plaintiff's alleged damages since the matter has been stayed and the parties have not conducted any discovery. It should be noted that the causes of action arising under the N.J. Law Against Discrimination and N.J. Civil Rights Act are fee-shifting claims and Plaintiff would be able to recover her reasonable attorney's fees and litigation costs if she prevails. However, the plaintiff prevailing seems unlikely at this juncture.

Mariela Rivera v. County of Essex, Docket No. ESX-L-1004-24:

Plaintiff alleges that the County failed to take certain actions as it relates to her pension and other retirement benefits, thus resulting in damages.

The matter is currently in the discovery phase.

16. CONTINGENT LIABILITIES (Continued)

h. Litigation (Continued)

Paul A. Alfano v. County of Essex Arbitration, No. 2022-287:

Plaintiff, Paul Alfano ("Plaintiff"), alleges that he was retaliated, faced, hostile work environment, age discrimination in violation of the New Jersey Law Against Discrimination ("NJLAD"), and harassed related to his employment with the County of Essex as a stationery engineer. The alleged actions, he claims, resulted in docked pay, suspension, and unequal opportunities for overtime work.

Plaintiff filed an application to the court to extend the discovery.

Yolanda Alamo-Hilaire v. Essex County Sheriff's Department and James R. Spango, Docket No. ESX-L-3892-24:

Plaintiff alleges that Defendants' conduct of failing to hire her as a security guard was in retaliation for her filing of a workers' compensation petition, in violation of N.J.S.A. 34:15-1 et seq. Plaintiff's Complaint seeks back and front pay, compensatory, consequential, and punitive damages.

The County and Defendants continue to vigorously defend this matter.

Alray Blackmon v. Essex County, et al.. Docket No., ESX-L-3050-25:

Plaintiff broadly argues that, as a result of re-opening a workers' compensation claim, originally filed in 2016, he has been discriminated and/or retaliated against by Defendants in violation of N.J.S.A. 34:15-39.1. However, the Complaint mainly consists of grievances regarding the actual treatment he received for his injuries, including delays in treatment, interruptions in care, and cessations of temporary disability payments.

At this time, nearly all paper discovery is complete.

Alexis Miller v. Essex County, et al. Docket No., ESX-L-006196-25:

Plaintiff alleges that Defendant discriminated against her based on her race and gender, subjected her to a hostile work environment and retaliated against her in violation of the New Jersey Law Against Discrimination.

The County will continue to vigorously defend this matter.

Michael Capodanno, Peter Corbo, Anthony Demeo, Dennis Kihlberg, Norberto Moita, and Carisa Santiago Ryals v. County of Essex, Civil Action No. 2:22-cv-02777-SDW-AME:

Plaintiffs, current or former employees working in the Essex County Sheriff's Office, assert claims under the Fair Labor Standards Act for alleged unpaid overtime pay. Fact discovery has been concluded. Expert discovery will be concluded by November 30, 2026. The parties have agreed to mediate the case at a date to be determined. At this stage of the litigation we are not in a position to make a determination as to the likelihood of a favorable or unfavorable outcome of Plaintiffs' claims, or the range of any potential loss. The County, however, will continue to vigorously defend this matter.

16. CONTINGENT LIABILITIES (Continued)

h. Litigation (Continued)

Edward Esposito v. County of Essex, Civil Action No. 2:22-cv-025588-SDW-AME:

Plaintiff, a current employee working in the Essex County Sheriff's Office, asserts claims under the Fair Labor Standards Act for alleged unpaid overtime pay. Fact discovery has been concluded. Expert discovery will be concluded by November 30, 2026. The parties have agreed to mediate the case at a date to be determined. At this stage of the litigation we are not in a position to make a determination as to the likelihood of a favorable or unfavorable outcome of Plaintiffs' claims, or the range of any potential loss. The County, however, will continue to vigorously defend this matter.

Theodore DeBlasio v. Essex County Hospital Center, Docket No. ESX-L-005665-22:

Plaintiff, a former employee of Defendant, asserts claims for violations of the New Jersey Law Against Discrimination, specifically that he was wrongfully terminated for refusal to be vaccinated against COVID-19. Discovery has been completed. The parties filed cross motions for summary judgment which were denied by the Court. The matter is scheduled for trial. At this stage of the litigation we are not in a position to make a determination as to the likelihood of a favorable or unfavorable outcome of Plaintiff's claims, or the range of any potential loss. The County, however, will continue to vigorously defend this matter.

Daniela Agudelo v. County of Essex, et al, Docket No. ESX-L-004983-22:

Plaintiff, a corrections officer in the Essex County Jail, asserts claims for violations of the New Jersey Law Against Discrimination. Defendants have filed an Answer denying all liability. Discovery has commenced. The parties engaged in an unsuccessful mediation. Depositions of all parties have been concluded. At this stage of the litigation we are not in a position to make a determination as to the likelihood of a favorable or unfavorable outcome of Plaintiff's claims, or the range of any potential loss. The County, however, will continue to vigorously defend this matter.

Branch v. County of Essex, et al., ESX-L-2442-19:

Plaintiffs are a fifteen-year-old minor who was struck by a co-defendant vehicle on Franklin Avenue in the City of Newark. Plaintiffs allege that the minor was attempting to cross Franklin Avenue to enter Branch Brook Park. Plaintiffs allege that the park entrance constitutes a dangerous condition of public property and a public nuisance.

The driver, co-defendant has a limited policy. The plaintiff-minor suffered a severe traumatic brain injury. The economic damages are therefore presumably significant in themselves. Based on an assessment of verdicts in similar matters, the financial exposure could be in excess of \$13 million.

Discovery has ended.

Estate of Dawud v. Essex County, et al., ESX-L-8126-23:

Plaintiffs filed a lawsuit alleging violations of the Constitution of the State of New Jersey and the New Jersey Civil Rights Act, arising out of confinement at Essex County Correctional Facility. Decedent was confined at ECCF from May 11, 2022 until his untimely death on May 14, 2022.

Plaintiffs filed this lawsuit against the County of Essex along with various officials of Essex County.

Written discovery and party and witness depositions have been completed. No trial date has been scheduled. Based on an assessment of verdicts in similar matters, the financial exposure could be in excess of \$2 million.

16. CONTINGENT LIABILITIES (Continued)

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

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

17. TRANSACTIONS AND ARRANGEMENT WITH THE ESSEX COUNTY UTILITIES AUTHORITY

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

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

<u>Resolution/ Ordinance Number</u>	<u>Purpose</u>
92-0764	Relating to the collection, transportation, processing, recycling and disposal of solid waste.
92-0765 99-0120 99-0724	Relating to the development and financing of an integrated Solid Waste Management System.
92-0774	In connection with the utilization by the Authority of certain County personnel, County Administrative services and/or programs in order to assist in facilitating the start-up operations of the Authority.
92-0775	Authorizing the assignment and/or transfer of all agreements, documents and/or orders relating to matters including Solid Waste Management to the Utilities Authority.
96-0278	Authorizing an amendment to the existing Interlocal Services Agreement permitting the Authority and the County to utilize personnel and expertise available with Essex County Government rather than retain the services of outside consulting firms.
97-0020	Authorizing the Utility Authority to underwrite the acquisition and operation of the County's water facilities, in addition to management and administration of the system.
98-0021	Regulatory waste flow control has been reestablished over all nonprocessable waste. Effective January 1, 1999 all such waste must be delivered to the transfer station in Newark, New Jersey.

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

<u>Resolution/ Ordinance Number</u>	<u>Purpose</u>
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.
11-0263	Authorizes a lease agreement to the Utility Authority for the use of 3,200 square feet of office space at the Leroy F. Smith, Jr. Public Safety Building from January 1, 2011 through December 31, 2030.

The County continues to administer payroll and certain fringe benefit costs as of December 31, 2025.

18. 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").

19. SUBSEQUENT EVENTS

The County of Essex has evaluated subsequent events that occurred after the balance sheet date, but before June 1, 2026. No items were determined to require disclosure.

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

CASH RECEIPTS AND DISBURSEMENTS

A-4

	<u>Ref.</u>	<u>Regular Fund</u>	<u>Federal and State Grant Fund</u>	
Balance December 31, 2024	A	\$ 236,528,611.86		\$
Increased by Receipts:				
Nonbudget Revenue	A-2a	\$ 788,585.07	\$	
Petty Cash Funds	A-6	13,300.00		
Taxes Receivable	A-8	462,711,310.05		
Revenue Accounts Receivable	A-11	353,977,937.42		
Accounts Payable	A-16	11,216,475.58		
Due to State of New Jersey	A-17	93,175,708.61		
Deferred Revenue	A-18	8,342,384.00		
Interfunds Payable	A-19	6,104.62	19,653,406.49	
Federal and State Grants				
Receivable	A-21		86,125,355.80	
County of Essex Matching Grant				
Funds	A-22		154,448.00	
Prior Year Outstanding Check				
Cancelled	A-22		1,161.29	
Federal and State Grant Funds				
Unappropriated	A-23		1,152,081.48	
		<u>930,231,805.35</u>		<u>107,086,453.06</u>
		1,166,760,417.21		107,086,453.06
Decreased by Disbursements:				
Prior Years' Revenue Refunds	A-1	352,935.28		
Prior Year Payroll Receivable				
Cancelled	A-1	761.93		
Budget Appropriations	A-3	792,788,303.34		
Petty Cash Funds	A-6	13,300.00		
Interfunds Receivable	A-13	19,653,406.49		
Prepaid Expense	A-14	5,908.16		
Appropriation Reserves	A-15	47,099,290.97		
Due to State of New Jersey	A-17	93,175,708.61	693,049.63	
Miscellaneous Reserves	A-20	4,175,388.67		
Federal and State Grants -				
Appropriated	A-22		106,393,403.43	
		<u>957,265,003.45</u>		<u>107,086,453.06</u>
Balance December 31, 2025	A	<u>\$ 209,495,413.76</u>		<u>\$</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

BANK RECONCILIATIONS
DECEMBER 31, 2025

A-5

	<u>Total</u>	<u>Checking Accounts</u>	<u>Money Market Funds</u>
Balance per Statements:			
Bank of America:	\$ 4,673,120.67	\$ 4,673,120.67	\$
Industrial Bank:	152,222.39		152,222.39
	5,415,554.43		5,415,554.43
Flagstar Bank:	69,724.64	69,724.64	
	432.87	432.87	
Citizens Bank:	1,089,912.55	1,089,912.55	
PNC Bank:	43,700,899.88	43,700,899.88	
The Provident Bank:	26,961.51	26,961.51	
	4,402,690.02	4,402,690.02	
TD Bank, NA:	85,053,856.95	85,053,856.95	
	241,858.31	241,858.31	
	20,609,537.49	20,609,537.49	
	2,701.51	2,701.51	
	4,231,625.25	4,231,625.25	
Valley Bank:	47,756,576.45	47,756,576.45	
Kearney Bank:	261,870.24	261,870.24	
Connect One Bank:	80,902.96	80,902.96	
	<u>217,770,448.12</u>	<u>212,202,671.30</u>	<u>5,567,776.82</u>
Plus: Deposits-in-Transit	16,843,793.42	16,843,793.42	
Transfer-in-Transit	15,540,876.52	15,540,876.52	
	<u>250,155,118.06</u>	<u>244,587,341.24</u>	<u>5,567,776.82</u>
Less: Outstanding Checks	20,282,242.74	20,282,242.74	
Transfer-in-Transit	20,377,461.56	20,377,461.56	
	<u>40,659,704.30</u>	<u>40,659,704.30</u>	
	<u>\$ 209,495,413.76</u>	<u>\$ 203,927,636.94</u>	<u>\$ 5,567,776.82</u>

Reference

A-4

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PETTY CASH FUNDS

A-6

	Received from Division of <u>Treasury</u>	Returned to Division of <u>Treasury</u>
Department of Health and Rehabilitation	\$ 700.00	\$ 700.00
Register of Deeds and Mortgages	100.00	100.00
Sheriff	10,000.00	10,000.00
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
	<u>\$13,300.00</u>	<u>\$13,300.00</u>
<u>Reference</u>	<u>A-4</u>	<u>A-4</u>

CHANGE FUNDS

A-7

	Balance <u>Dec. 31, 2024</u>	Balance <u>Dec. 31, 2025</u>
County Clerk	\$ 500.00	\$ 500.00
Register of Deeds and Mortgages	75.00	75.00
Surrogate	800.00	800.00
Department of Parks, Recreation and Cultural Affairs	11,050.00	11,050.00
Essex County Correctional Facility	800.00	800.00
Essex County Board of Taxation	200.00	200.00
	<u>\$13,425.00</u>	<u>\$13,425.00</u>
<u>Reference</u>	<u>A</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

TAXES RECEIVABLE

A-8

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025 Levy</u>	<u>Added and</u> <u>Omitted Taxes</u> <u>Per Chapter 397,</u> <u>P.L. 1941</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Township of Belleville	\$ 133,861.89	\$ 16,123,380.54	\$ 17,593.74	\$ 16,257,242.43	\$ 17,593.74
Township of Bloomfield	30,757.97	26,217,845.48	20,900.79	26,248,603.45	20,900.79
Borough of Caldwell	75,202.12	5,212,775.64	5,632.52	5,287,977.76	5,632.52
Township of Cedar Grove	62,197.42	10,307,068.04	109,324.90	10,369,265.46	109,324.90
City of East Orange	78,659.22	18,353,839.22	103,453.93	18,432,498.44	103,453.93
Borough of Essex Fells	7,347.31	3,138,852.72	7,651.63	3,146,200.03	7,651.63
Township of Fairfield	7,284.20	13,637,246.32	43,740.33	13,644,530.52	43,740.33
Borough of Glen Ridge	23,501.56	9,093,227.92	19,591.09	9,116,729.48	19,591.09
Township of Irvington	83,338.72	14,727,942.52	42,565.25	14,811,281.24	42,565.25
Township of Livingston	346,798.90	39,301,577.58	329,803.67	39,648,376.48	329,803.67
Township of Maplewood	64,148.66	20,718,597.42	53,343.19	20,782,746.08	53,343.19
Township of Millburn	243,987.44	43,426,353.70	143,514.89	43,670,341.14	143,514.89
Township of Montclair	119,027.91	39,715,379.08	89,519.18	39,834,406.99	89,519.18
City of Newark	835,086.65	92,195,808.84	149,692.01	93,030,895.49	149,692.01
Borough of North Caldwell	27,612.75	8,466,722.74	32,031.28	8,494,335.49	32,031.28
Township of Nutley	37,936.83	18,904,472.46	32,455.33	18,942,409.29	32,455.33
City of Orange Township	20,165.51	8,120,133.80	13,683.73	8,140,299.31	13,683.73
Borough of Roseland	9,861.87	6,924,108.62	4,777.05	6,933,970.49	4,777.05
Township of South Orange Village	5,697.88	15,045,122.90	13,541.77	15,050,820.78	13,541.77
Township of Verona	10,723.61	11,616,147.24	14,546.46	11,626,870.85	14,546.46
Township of West Caldwell	14,052.00	10,475,273.02	39,822.72	10,489,325.02	39,822.72
Township of West Orange	39,055.87	28,713,127.96	2,216.47	28,752,183.83	2,216.47
	<u>\$ 2,276,306.29</u>	<u>\$ 460,435,003.76</u>	<u>\$ 1,289,401.93</u>	<u>\$ 462,711,310.05</u>	<u>\$ 1,289,401.93</u>

Reference

A

Reserve

Reserve

A-4,Below

A

Ref.

Added and Omitted Taxes
County Purpose Tax

A-2

A-2

Above

\$ 2,276,306.29

460,435,003.76

\$ 462,711,310.05

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEPOSITS RECEIVABLE

A-9

	<u>Ref.</u>	
Balance December 31, 2024	A	\$127,661.49
Increased by:		
Charges - Net	Reserve	<u>7,543.17</u>
Balance December 31, 2025	A	<u>\$135,204.66</u>

<u>Analysis of Balance</u>	<u>Account Number</u>	
Administrative Office of the Courts:		
Prosecutor's Office	28400	\$ 6,365.00
Prosecutor's Office	28325	123,244.86
Office of County Counsel	1654	679.00
Office of County Counsel	28300	<u>4,915.80</u>
		<u>\$135,204.66</u>

COUNTY OF ESSEX
CURRENT FUND

OTHER ACCOUNTS RECEIVABLE

A-10

	<u>Ref.</u>	
Balance December 31, 2024	A	\$95,000.00
Decreased by:		
Collections	Reserve	<u>11,000.00</u>
Balance December 31, 2025	A	<u>\$84,000.00</u>
<u>Analysis of Balance</u>		
American Rescue Funds PY 2021		<u>\$84,000.00</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #1

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Local Revenue:					
County Clerk	A-2	\$	\$ 218,097.50	\$ 218,097.50	\$
Register of Deeds	A-2		12,192,131.25	12,192,131.25	
County Surrogate	A-2		632,887.26	632,887.26	
County Sheriff	A-2	7,955.33	2,138,567.83	2,146,523.16	
Essex County Parks	A-2		21,681,379.98	21,681,379.98	
Interest on Investments and Deposits	A-2		7,655,018.54	7,655,018.54	
Hospital Center:					
State Share of Costs (Medicare/Medicaid)	A-2		900,003.88	900,003.88	
Other Revenue (Mental Hospital)	A-2		129,885.44	129,885.44	
Division of Roads and Bridges:					
Road Openings	A-2		648,710.00	648,710.00	
Essex County Youth House	A-2		277,707.78	277,707.78	
Vending Machine Commissions	A-2		170,921.00	161,324.00	9,597.00
Essex County Division of Welfare:					
Medicaid Processing	A-2		845,000.00	845,000.00	
State and Federal Participation	A-2		46,552,830.45	46,552,830.45	
Miscellaneous	A-2		40,000,000.00	40,000,000.00	
Rents - County Property	A-2		3,797,201.47	3,797,201.47	
Motor Vehicle Fines	A-2		3,532,970.75	3,532,970.75	
Grants - Indirect Cost/Fringe Benefits	A-2	37,805.31	7,317,707.07	7,316,871.19	38,641.19
Title IV-D Child Enforcement Program	A-2		2,537,503.66	2,537,503.66	
ECIA Parking	A-2		299,870.77	299,870.77	
CTP Debt Service Reimbursement	A-2		912,035.41	912,035.41	
Alternative to Incarceration	A-2		23,000,000.00	23,000,000.00	
Reimbursement for School Board Elections	A-2		607,194.84	607,194.84	
Federal Inmate Housing	A-2		29,328,674.19	29,328,674.19	
Passaic County Youth Detention Agreement	A-2		3,021,469.55	3,021,469.55	
Inmate Co-Pay	A-2		157,781.62	157,781.62	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #2

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
State Aid:					
Franchise Taxes on Life Insurance Companies	A-2	\$	\$ 1,377,182.32	\$ 1,377,182.32	\$
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		2,341,991.67	2,341,991.67	
Essex County Vocational School - Debt Service Aid	A-2		11,341,520.00	11,341,520.00	
SFEA Funds - Youth Detention	A-2		532,440.00	532,440.00	
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		1,497,832.00	1,497,832.00	
Psychiatric Facilities (C. 73, P. L. 1990):					
State Patients in County Psychiatric Hospitals	A-2		55,291,335.84	55,291,335.84	
Other Items:					
Revised Fees (P.L. 2001, C. 370):					
Register	A-2		1,330,325.15	1,330,325.15	
Sheriff	A-2		1,148,416.15	1,148,416.15	
Union County Youth Services	A-2		2,524,877.93	2,524,877.93	
Hudson County Youth Services	A-2		1,703,292.27	1,703,292.27	
State Parole Violators	A-2		16,898,313.90	16,898,313.90	
New Jersey State Inmates	A-2		2,640,494.17	2,640,494.17	
Youth Detention Center	A-2		20,000,000.00	20,000,000.00	
Hospital Fee PILOT Program	A-2		4,415,792.99	4,415,792.99	
Hospital Center	A-2		4,371,203.00	4,371,203.00	
Union County Correctional Services	A-2		14,461,604.00	14,461,604.00	
		<u>45,760.64</u>	<u>357,432,171.63</u>	<u>357,429,694.08</u>	<u>48,238.19</u>
Miscellaneous Revenue Not Anticipated:					
Essex County Utilities Authority:					
Indirect Costs		283,330.44	264,823.99	282,111.12	266,043.31

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

REVENUE ACCOUNTS RECEIVABLE

A-11
Sheet #3

	<u>Ref.</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Accruals</u>	<u>Collections</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Miscellaneous Revenue Not Anticipated:					
SORA Fees		\$	\$ 286,871.74	\$ 286,871.74	\$
Public Works Deposits		2,475.00	186,348.20	188,823.20	
Host Community Benefit Tax			309,981.86	309,981.86	
Prosecutor's Office			458.35	458.35	
Municipal Reimbursements - Street Lighting		11,097.29	10,395.14		21,492.43
Weights and Measures Fines			33,600.00	33,600.00	
Court Fines and Ordinances			2,942.51	2,942.51	
Correction Facility			168,918.00	168,918.00	
Cancellations		48.77	211,724.88	211,773.65	
Sundry			560,035.52	560,035.52	
Auction			29,797.52	29,797.52	
Tax Abatement			2,184,039.72	2,184,039.72	
Pouring Rights			40,000.00	40,000.00	
Police Academy			234,504.13	234,054.13	450.00
Movie Television Site Rental		960.00	82,872.50	83,832.50	
State of New Jersey Reimbursement Confined Prisoner			78,220.66	78,220.66	
Mercer County Youth Services			795,293.75	795,293.75	
Gloucester County Youth Services			304,393.84	304,393.84	
Cumberland County Youth Services			3,224,597.97	3,224,597.97	
Atlantic County Youth Services			78,271.13	78,271.13	
	A-2a	<u>297,911.50</u>	<u>9,088,091.41</u>	<u>9,098,017.17</u>	<u>287,985.74</u>
		<u>\$ 343,672.14</u>	<u>\$ 366,520,263.04</u>	<u>\$ 366,527,711.25</u>	<u>\$ 336,223.93</u>
	<u>Reference</u>	<u>A</u>	<u>Reserve</u>	<u>Below</u>	<u>A</u>
			<u>Ref.</u>		
			Collections	A-4	\$ 353,977,937.42
			Interfunds Receivable	A-13	103,523.65
			Deferred Revenue Applied	A-18	12,446,250.18
				Above	<u>\$ 366,527,711.25</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PAYROLL TAXES RECEIVABLE

A-12

	<u>Ref.</u>	
Balance December 31, 2024	A	\$ 2,534.26
Increased by:		
Payroll Tax Refunds	Reserve	<u>23,387.99</u>
Balance December 31, 2025	A	<u><u>\$25,922.25</u></u>

Analysis of Balance

Federal/State Tax Forms:

2025 Federal 941's	\$17,116.25
2025 State of New Jersey 927W's	1,327.52
2024 State of New Jersey 927W's	327.12
2025 Voided Garnishments	<u>7,151.36</u>
	<u><u>\$25,922.25</u></u>

COUNTY OF ESSEX
CURRENT FUND

INTERFUNDS RECEIVABLE
CURRENT FUND

A-13

	Ref.	Total Regular Fund Federal and State Grant Fund	Total Federal and State Grant Fund Regular Fund
Balance December 31, 2024	A	\$	<u>\$13,899,668.51</u>
Increased by:			
Grant Expenditures Cancelled	A-1	100,212.91	
Advances	A-4	19,653,406.49	
Unappropriated Reserves Cancelled	A-11	103,523.65	
Grants Receivable Cancelled	A-21		<u>1,437,981.00</u>
		<u>19,857,143.05</u>	<u>1,437,981.00</u>
		19,857,143.05	15,337,649.51
Decreased by:			
Transferred from Interfunds Payable	A-19	<u>15,337,649.51</u>	<u>15,337,649.51</u>
Balance December 31, 2025	A	<u>\$ 4,519,493.54</u>	<u>\$ -</u>
Analysis of Net Interfund Account			
<u>Charge to Operations</u>			
Interfunds Originating in 2025	Above	\$19,857,143.05	
Interfunds Settled in 2025	Above	<u>15,337,649.51</u>	
Net Charge to Operations	A-1	<u>\$ 4,519,493.54</u>	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

PREPAID EXPENSE

A-14

Ref.

Increased by:

 Payments

A-4

\$5,908.16

Balance December 31, 2025

A

\$5,908.16

Analysis of Balance

County Pension and Retirement Fund:

 R.S. 43:41 et seq.

\$4,480.25

 R.S. 43:8b-1 et seq.

1,427.91

\$5,908.16

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #1

Appropriation	Balance Dec. 31, 2024		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
<u>GENERAL GOVERNMENT</u>						
Office of the County Executive:						
Salaries and Wages	\$	\$ 91,905.29	\$ 91,905.29	\$ 91,595.02	\$	\$ 310.27
Other Expenses	1,234.62	33,548.92	34,783.54	519.07	914.80	33,349.67
	<u>1,234.62</u>	<u>125,454.21</u>	<u>126,688.83</u>	<u>92,114.09</u>	<u>914.80</u>	<u>33,659.94</u>
Office of the County Administrator:						
Salaries and Wages		27,274.55	27,274.55	26,705.73		568.82
Other Expenses	6,400.00	30,352.68	36,752.68	14,625.00		22,127.68
	<u>6,400.00</u>	<u>57,627.23</u>	<u>64,027.23</u>	<u>41,330.73</u>		<u>22,696.50</u>
County Legislative Office:						
Board of County Commissioners:						
Salaries and Wages		149,855.06	149,855.06	149,738.45		116.61
Other Expenses	1,778.00	100,121.31	101,899.31	19,766.17	150.00	81,983.14
	<u>1,778.00</u>	<u>249,976.37</u>	<u>251,754.37</u>	<u>169,504.62</u>	<u>150.00</u>	<u>82,099.75</u>
Clerk and Other Legislative Functions:						
Salaries and Wages		202,675.63	202,675.63	199,482.58		3,193.05
Other Expenses	2,509.22	67,675.40	70,184.62	13,344.08		56,840.54
	<u>2,509.22</u>	<u>270,351.03</u>	<u>272,860.25</u>	<u>212,826.66</u>		<u>60,033.59</u>
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		11,795.85	11,795.85	11,761.12		34.73
Other Expenses	1,012.00	55,348.00	56,360.00	4,508.00		51,852.00
	<u>1,012.00</u>	<u>67,143.85</u>	<u>68,155.85</u>	<u>16,269.12</u>		<u>51,886.73</u>
Office of Accounts and Control:						
Salaries and Wages		37,190.12	37,190.12	18,862.81		18,327.31
Other Expenses		11,267.56	11,267.56	3,737.83		7,529.73
		<u>48,457.68</u>	<u>48,457.68</u>	<u>22,600.64</u>		<u>25,857.04</u>
Office of Management and Budget:						
Salaries and Wages		4,599.90	4,599.90	4,543.25		56.65
Other Expenses	572.34	27,833.36	28,405.70	3,747.34		24,658.36
	<u>572.34</u>	<u>32,433.26</u>	<u>33,005.60</u>	<u>8,290.59</u>		<u>24,715.01</u>
Office of Data Processing:						
Salaries and Wages		22,802.35	22,802.35	22,767.76		34.59
Other Expenses	275,634.15	58,543.14	334,177.29	297,361.23		36,816.06
	<u>275,634.15</u>	<u>81,345.49</u>	<u>356,979.64</u>	<u>320,128.99</u>		<u>36,850.65</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #2

Appropriation	Balance Dec. 31, 2024		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
<u>GENERAL GOVERNMENT</u>						
Administration and Finance:						
Office of Human Resources:						
Salaries and Wages	\$ 3,195.00	\$ 105,043.87	\$ 105,043.87	\$ 104,954.07	\$	\$ 89.80
Other Expenses	3,195.00	294,975.94	298,170.94	248,012.81		50,158.13
	<u>3,195.00</u>	<u>400,019.81</u>	<u>403,214.81</u>	<u>352,966.88</u>		<u>50,247.93</u>
Office of Public Information:						
Salaries and Wages		2,720.06	2,720.06	2,719.91		0.15
Other Expenses	1,654.07	1,165.09	2,819.16	1,863.97		955.19
	<u>1,654.07</u>	<u>3,885.15</u>	<u>5,539.22</u>	<u>4,583.88</u>		<u>955.34</u>
Office of Purchasing:						
Salaries and Wages		62,432.10	62,432.10	61,551.79		880.31
Other Expenses	627.15	19,731.17	20,358.32	368.15		19,990.17
	<u>627.15</u>	<u>82,163.27</u>	<u>82,790.42</u>	<u>61,919.94</u>		<u>20,870.48</u>
Office of Treasury:						
Treasurer's Office:						
Salaries and Wages		6,999.76	6,999.76	6,863.56		136.20
Other Expenses		753.26	753.26			753.26
		<u>7,753.02</u>	<u>7,753.02</u>	<u>6,863.56</u>		<u>889.46</u>
Expense of Bond Sale:						
Other Expenses		135,823.40	23.40			23.40
Department of Law:						
County Counsel:						
Salaries and Wages		42,942.30	42,942.30	42,888.20		54.10
Other Expenses	295,966.47	275,134.86	721,101.33	716,813.42	540.00	3,747.91
	<u>295,966.47</u>	<u>318,077.16</u>	<u>764,043.63</u>	<u>759,701.62</u>	<u>540.00</u>	<u>3,802.01</u>
Settlement of Suits:						
Other Expenses		887,037.65	887,037.65	887,036.96		0.69
Department of Public Works:						
Office of the Director:						
Salaries and Wages		78,937.45	78,937.45	78,555.14		382.31
Other Expenses	3,081.38	1,404.72	4,486.10	4,300.62		185.48
	<u>3,081.38</u>	<u>80,342.17</u>	<u>83,423.55</u>	<u>82,855.76</u>		<u>567.79</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #3

Appropriation	Balance Dec. 31, 2024		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
<u>GENERAL GOVERNMENT</u>						
Department of Public Works:						
Division of Building and Grounds:						
Salaries and Wages	\$	\$ 391,320.10	\$ 391,320.10	\$ 391,106.44	\$	\$ 213.66
Other Expenses	3,645,268.07	38,916.73	3,684,184.80	3,155,517.19	519,744.20	8,923.41
	<u>3,645,268.07</u>	<u>430,236.83</u>	<u>4,075,504.90</u>	<u>3,546,623.63</u>	<u>519,744.20</u>	<u>9,137.07</u>
Division of Engineering:						
Salaries and Wages		137,719.13	137,719.13	137,390.81		328.32
Other Expenses	1,493.37	514.89	2,008.26	1,738.10		270.16
	<u>1,493.37</u>	<u>138,234.02</u>	<u>139,727.39</u>	<u>139,128.91</u>		<u>598.48</u>
Division of Fleet Management:						
Salaries and Wages		90,225.64	90,225.64	89,293.80		931.84
Other Expenses	675,152.48	39,590.54	714,743.02	520,943.98	193,746.99	52.05
	<u>675,152.48</u>	<u>129,816.18</u>	<u>804,968.66</u>	<u>610,237.78</u>	<u>193,746.99</u>	<u>983.89</u>
Division of Roads and Bridges:						
Salaries and Wages		211,636.80	211,636.80	211,459.08		177.72
Other Expenses	2,284,937.54	40,977.46	2,500,980.00	1,952,125.49	509,812.18	39,022.33
	<u>2,284,937.54</u>	<u>252,614.26</u>	<u>2,712,596.80</u>	<u>2,163,584.57</u>	<u>509,812.18</u>	<u>39,200.05</u>
Division of Planning:						
Salaries and Wages		36,442.39	36,442.39	36,363.94		78.45
Other Expenses	8,897.38	293.00	9,190.38	9,180.26		10.12
	<u>8,897.38</u>	<u>36,735.39</u>	<u>45,632.77</u>	<u>45,544.20</u>		<u>88.57</u>
County Register:						
Salaries and Wages		136,672.24	136,672.24	136,624.37		47.87
Other Expenses		41,895.57	41,895.57	830.28		41,065.29
		<u>178,567.81</u>	<u>178,567.81</u>	<u>137,454.65</u>		<u>41,113.16</u>
Insurance:						
Group Insurance Plan for Employees:						
Other Expenses	115,103.63	1,315,034.69	8,104.32	7,439.60		664.72
Health Benefit Waivers		16,112.06	16,112.06			16,112.06
	<u>115,103.63</u>	<u>1,331,146.75</u>	<u>24,216.38</u>	<u>7,439.60</u>		<u>16,776.78</u>
Liability:						
Other Expenses		83,915.75	915.75			915.75
Workers' Compensation:						
Other Expenses		397,287.52	96,449.52	77,494.40		18,955.12

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #4

Appropriation	Balance Dec. 31, 2024		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
<u>GENERAL GOVERNMENT</u>						
Insurance:						
Unemployment Compensation Insurance:						
Other Expenses	\$	\$ 495.87	\$ 495.87	\$	\$	\$ 495.87
General Government Central Expense:						
Communications:						
Other Expenses	281,619.68	14,644,671.29	5,465,922.97	5,299,718.66	1,329.22	164,875.09
Central Kitchen:						
Other Expenses	858,133.43	947,174.51	1,843,807.94	1,836,266.01		7,541.93
Prosecutor:						
Salaries and Wages		837,364.28	678,364.28	678,079.32		284.96
Other Expenses	127,119.15	50,055.70	336,174.85	331,765.53	990.00	3,419.32
	127,119.15	887,419.98	1,014,539.13	1,009,844.85	990.00	3,704.28
Total - General Government	8,939,889.13	22,306,206.91	20,207,601.04	18,208,556.30	1,279,502.39	719,542.35
<u>JUDICIARY</u>						
Surrogate:						
Salaries and Wages		106,794.09	106,794.09	105,986.33		807.76
Other Expenses		391.94	391.94	78.99		312.95
		107,186.03	107,186.03	106,065.32		1,120.71
Total - Judiciary		107,186.03	107,186.03	106,065.32		1,120.71
<u>REGULATIONS</u>						
Board of Taxation:						
Salaries and Wages		13,837.29	13,837.29	13,756.62		80.67
Other Expenses	350.63	12,213.36	12,563.99	566.63		11,997.36
	350.63	26,050.65	26,401.28	14,323.25		12,078.03
Board of Elections:						
Salaries and Wages		84,140.08	84,140.08	83,776.87		363.21
Other Expenses	204,734.54	17,436.84	222,171.38	198,455.11		23,716.27
	204,734.54	101,576.92	306,311.46	282,231.98		24,079.48
Commissioner of Registration and Superintendent of Elections:						
Commissioner of Registration:						
Salaries and Wages		189,319.86	189,319.86	188,946.26		373.60
Other Expenses	58,582.47	34,690.50	93,272.97	66,117.72	639.50	26,515.75
	58,582.47	224,010.36	282,592.83	255,063.98	639.50	26,889.35

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #5

Appropriation	Balance Dec. 31, 2024		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
<u>REGULATIONS</u>						
County Clerk Elections:						
Salaries and Wages	\$	\$ 28,584.92	\$ 28,584.92	\$ 28,000.00	\$	\$ 584.92
Other Expenses	1,449.40	57,003.49	58,452.89	8,411.40		50,041.49
	<u>1,449.40</u>	<u>85,588.41</u>	<u>87,037.81</u>	<u>36,411.40</u>		<u>50,626.41</u>
Total - Regulations	<u>265,117.04</u>	<u>437,226.34</u>	<u>702,343.38</u>	<u>588,030.61</u>	<u>639.50</u>	<u>113,673.27</u>
<u>CONSTITUTIONAL OFFICES</u>						
County Clerk:						
Salaries and Wages		31,541.95	31,541.95	31,387.24		154.71
Other Expenses	1,533.80	10,631.76	12,165.56	2,305.84		9,859.72
	<u>1,533.80</u>	<u>42,173.71</u>	<u>43,707.51</u>	<u>33,693.08</u>		<u>10,014.43</u>
County Sheriff:						
Salaries and Wages		1,162,617.37	7,912,617.37	7,912,617.25		0.12
Other Expenses	645,123.26	32,117.34	677,240.60	656,653.77	20,502.92	83.91
	<u>645,123.26</u>	<u>1,194,734.71</u>	<u>8,589,857.97</u>	<u>8,569,271.02</u>	<u>20,502.92</u>	<u>84.03</u>
Total - Constitutional Offices	<u>646,657.06</u>	<u>1,236,908.42</u>	<u>8,633,565.48</u>	<u>8,602,964.10</u>	<u>20,502.92</u>	<u>10,098.46</u>
<u>CORRECTIONAL AND PENAL</u>						
Department of Public Safety:						
Division of Correctional Services:						
Salaries and Wages		316,668.22	2,016,668.22	2,016,660.21		8.01
Other Expenses	4,025,909.00	2,347,382.44	6,613,291.44	6,435,110.45	116,222.54	61,958.45
	<u>4,025,909.00</u>	<u>2,664,050.66</u>	<u>8,629,959.66</u>	<u>8,451,770.66</u>	<u>116,222.54</u>	<u>61,966.46</u>
Division of Medical Examiner:						
Other Expenses		1,294,015.00	1,294,015.00	1,191,345.00		102,670.00
Total - Correctional and Penal	<u>4,025,909.00</u>	<u>3,958,065.66</u>	<u>9,923,974.66</u>	<u>9,643,115.66</u>	<u>116,222.54</u>	<u>164,636.46</u>
<u>HEALTH AND WELFARE</u>						
Department of Citizen Services:						
Office of the Director:						
Salaries and Wages		62,726.67	62,726.67	61,946.82		779.85
Other Expenses		9,233.25	9,233.25			9,233.25
		<u>71,959.92</u>	<u>71,959.92</u>	<u>61,946.82</u>		<u>10,013.10</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #6

Appropriation	Balance Dec. 31, 2024		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
<u>HEALTH AND WELFARE</u>						
Department of Citizen Services:						
Division of Senior Services:						
Salaries and Wages	\$	\$ 16,878.99	\$ 16,878.99	\$ 16,147.33	\$	\$ 731.66
Other Expenses		7,042.08	7,042.08	571.78		6,470.30
		<u>23,921.07</u>	<u>23,921.07</u>	<u>16,719.11</u>		<u>7,201.96</u>
Department of Citizen Services:						
Division of Consumer and Constitutional Services:						
Salaries and Wages		10,334.26	10,334.26	9,453.39		880.87
Other Expenses		1,618.67	1,618.67			1,618.67
		<u>11,952.93</u>	<u>11,952.93</u>	<u>9,453.39</u>		<u>2,499.54</u>
Division of Family Assistance and Benefits:						
Salaries and Wages		3,592,047.15	3,592,047.15	1,086,220.52		2,505,826.63
Other Expenses	411,618.61	2,044,411.81	2,456,030.42	530,769.17	280,997.25	1,644,264.00
	<u>411,618.61</u>	<u>5,636,458.96</u>	<u>6,048,077.57</u>	<u>1,616,989.69</u>	<u>280,997.25</u>	<u>4,150,090.63</u>
Division of Youth Services:						
Salaries and Wages		526,077.51	1,001,077.51	1,000,291.33		786.18
Other Expenses	340,279.90	247,255.70	587,535.60	503,176.05	14,508.12	69,851.43
	<u>340,279.90</u>	<u>773,333.21</u>	<u>1,588,613.11</u>	<u>1,503,467.38</u>	<u>14,508.12</u>	<u>70,637.61</u>
Social Services:						
Homemaker Services	449,891.01		449,891.01	91,437.58		358,453.43
Public Assistance Grants - Refunds:						
Temporary Assistance to Needy Families (TANF):						
County Share		25,320.13	25,320.13	25,320.13		
SSI:						
State Share - Family Assistance and Benefits - Assistance Program		1,175,775.00	1,175,775.00	1,175,775.00		
Department of Health and Rehabilitation:						
Office of the Director:						
Salaries and Wages		89,598.09	89,598.09	89,378.36		219.73
Other Expenses		171,289.31	171,289.31	60,887.40	48,750.00	61,651.91
		<u>260,887.40</u>	<u>260,887.40</u>	<u>150,265.76</u>	<u>48,750.00</u>	<u>61,871.64</u>
Division of Hospital Center:						
Salaries and Wages		1,659,655.83	1,659,655.83	52,044.54		1,607,611.29
Other Expenses	264,812.63	1,145,626.73	1,410,439.36	672,704.14	67,381.10	670,354.12
	<u>264,812.63</u>	<u>2,805,282.56</u>	<u>3,070,095.19</u>	<u>724,748.68</u>	<u>67,381.10</u>	<u>2,277,965.41</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #7

Appropriation	Balance Dec. 31, 2024		Balance After Transfers	Expended		Unexpended Balance Unencumbered
	Encumbered	Unencumbered		Cash Disbursed	Accounts Payable	
<u>HEALTH AND WELFARE</u>						
Other Institutions:						
Other Expenses	\$	\$ 22,314.15	\$ 22,314.15	\$	\$	\$ 22,314.15
Total Health and Welfare	1,466,602.15	10,807,205.33	12,748,807.48	5,376,123.54	411,636.47	6,961,047.47
<u>EDUCATION</u>						
Office of the Superintendent of Schools:						
Salaries and Wages		21,302.62	21,302.62	21,221.92		80.70
Other Expenses		114.04	114.04			114.04
		21,416.66	21,416.66	21,221.92		194.74
Two Year Out-of-County Reimbursement:						
Other Expenses		32,899.20	32,899.20			32,899.20
Total - Education		54,315.86	54,315.86	21,221.92		33,093.94
<u>RECREATION</u>						
Department of Parks, Recreation and Cultural Affairs:						
Division of Parks and Recreation:						
Salaries and Wages		214,806.96	293,101.96	290,797.28		2,304.68
Other Expenses	567,106.59	349,812.67	816,919.26	568,271.10	9,531.50	239,116.66
	567,106.59	564,419.63	1,110,021.22	859,068.38	9,531.50	241,421.34
Maintenance of Parks:						
Salaries and Wages		61,856.05	61,856.05	61,011.55		844.50
Other Expenses	298,562.80	200,922.37	649,485.17	599,994.53	2,626.85	46,863.79
	298,562.80	262,778.42	711,341.22	661,006.08	2,626.85	47,708.29
Total - Recreation	865,669.39	827,198.05	1,821,362.44	1,520,074.46	12,158.35	289,129.63

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

APPROPRIATION RESERVES

A-15
Sheet #8

<u>Appropriation</u>	<u>Balance</u> <u>Dec. 31, 2024</u>		<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Expended</u>		<u>Unexpended</u> <u>Balance</u> <u>Unencumbered</u>
	<u>Encumbered</u>	<u>Unencumbered</u>		<u>Cash</u> <u>Disbursed</u>	<u>Accounts</u> <u>Payable</u>	
<u>UNCLASSIFIED</u>						
Funds for Architects, Engineers and Professional Services:						
Other Expenses	\$ 133,118.88	\$ 3,045.32	\$ 196,164.20	\$ 140,618.88	\$	\$ 55,545.32
National Association of County Officials:						
Other Expenses		5,267.80	5,267.80			5,267.80
Special Employee Development Fund:						
Other Expenses		101,437.47	101,437.47	50,000.00		51,437.47
Utility Expenses and Bulk Purchases:						
Other Expenses	20,191.68	908,400.20	2,803,591.88	2,799,848.93		3,742.95
Landfill/Solid Waste Disposal Costs:						
Other Expenses		25,662.30	25,662.30	18,776.81		6,885.49
Special Provision for Salary Adjustment:						
Salaries and Wages		5,000.00	5,000.00			5,000.00
Prior Year's Bills:						
Other Expenses	10,707.37		10,707.37	4,762.89	5,944.48	
Total - Unclassified	164,017.93	1,048,813.09	3,147,831.02	3,014,007.51	5,944.48	127,879.03
Total Operations	16,373,861.70	40,783,125.69	57,346,987.39	47,080,159.42	1,846,606.65	8,420,221.32
Contingent		28,859.66	28,859.66	19,131.55		9,728.11
Total Operations Including Contingent	16,373,861.70	40,811,985.35	57,375,847.05	47,099,290.97	1,846,606.65	8,429,949.43
Detail:						
Salaries and Wages		10,877,142.78	19,721,637.78	15,572,950.97		4,153,686.81
Other Expenses	16,373,861.70	29,934,842.57	37,654,209.27	31,526,340.00	1,846,606.65	4,276,262.62
	16,373,861.70	40,811,985.35	57,375,847.05	47,099,290.97	1,846,606.65	8,429,949.43
<u>STATUTORY EXPENDITURES</u>						
Police and Firemen's Retirement System of New Jersey		1.89	1.89			1.89
Social Security System (OASI)		190,673.03	673.03			673.03
County Pension and Retirement Fund:						
R.S. 43:41 et seq.		604.36	604.36			604.36
R.S. 43:8b-1 et seq.		12.04	12.04			12.04
Defined Contribution Retirement Program		6,224.53	6,224.53			6,224.53
Total - Statutory Expenditures		197,515.85	7,515.85			7,515.85
Total General Appropriations	\$ 16,373,861.70	\$ 41,009,501.20	\$ 57,383,362.90	\$ 47,099,290.97	\$ 1,846,606.65	\$ 8,437,465.28

Reference

A

A

A-4

A-16

A-1

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

ACCOUNTS PAYABLE

A-16

	<u>Ref.</u>		
Balance December 31, 2024	A		\$15,882,041.19
Increased by:			
Collections	A-4	\$11,216,475.58	
Appropriation Reserves	A-15	<u>1,846,606.65</u>	
			<u>13,063,082.23</u>
			28,945,123.42
Decreased by:			
Cancelled	A-1		<u>293,643.03</u>
Balance December 31, 2025	A		<u><u>\$28,651,480.39</u></u>

Analysis of Balance

<u>Budget</u> <u>Year</u>	
2017 - 2025	<u><u>\$28,651,480.39</u></u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DUE TO STATE OF NEW JERSEY

A-17

	<u>Ref.</u>	<u>Current Fund</u>	<u>Federal and State Grant Fund</u>
Increased by:			
Register of Deeds and Mortgages:			
Realty Transfer Fees		\$90,818,143.61	\$
Division of Archive and Records Management		<u>2,357,565.00</u>	
	A-4	93,175,708.61	
Grant Funds Cancelled	A-22	<u>93,175,708.61</u>	<u>693,049.63</u>
			693,049.63
Decreased by:			
Payments	A-4	<u>93,175,708.61</u>	<u>693,049.63</u>
		<u>\$ -</u>	<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

DEFERRED REVENUE

A-18

	<u>Ref.</u>	
Balance December 31, 2024	A	\$ 12,446,250.18
Increased by:		
Collections	A-4	8,342,384.00
Decreased by:		
Applied to Revenue	A-11	12,446,250.18
Balance December 31, 2025	A	\$ 8,342,384.00
<u>Analysis of Balance</u>		
Added and Omitted Taxes		\$ 109,324.90
Federal Inmate Housing		3,232,409.10
Vending Machine Rents		650.00
Welfare		5,000,000.00
		\$ 8,342,384.00

COUNTY OF ESSEX
CURRENT FUND

INTERFUNDS PAYABLE
CURRENT FUND

A-19

			Regular Fund		Total Federal and State Grant Fund
	Ref.	Total	Federal and State Grant Fund	Other Trust Fund	Regular Fund
Balance December 31, 2024	A	\$ 13,899,668.51	\$ 13,899,668.51	\$	\$
Increased by:					
Grants Receivable Cancelled		1,239,816.98	1,239,816.98		
Prior Year Sheriff's Office Cash Receipts Posted to Current Fund in Error		85,718.21		85,718.21	
	A-1	1,325,535.19	1,239,816.98	85,718.21	
Budget Appropriation	A-3	198,164.02	198,164.02		
Advances		1,437.77		1,437.77	19,653,406.49
Open Space Cash Receipts Due to General Trust		4,666.85		4,666.85	
	A-4	6,104.62	-	6,104.62	19,653,406.49
Reserve for Grant Expenditures Cancelled	A-22	1,529,803.83	1,437,981.00	91,822.83	203,736.56
		15,429,472.34	15,337,649.51	91,822.83	19,857,143.05
Decreased by:					
Transferred from Interfunds Receivable	A-13	15,337,649.51	15,337,649.51		15,337,649.51
Balance December 31, 2025	A	\$ 91,822.83	\$ -	\$ 91,822.83	\$ 4,519,493.54

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

MISCELLANEOUS RESERVES

A-20

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
U.S. Department of Justice:			
Local Law Enforcement Block Grants:			
Interest Earned on Program Funds	\$ 7.54	\$	\$ 7.54
Megan's Law Grant:			
Interest on Program Funds	4,085.10		4,085.10
Contractual Increases	<u>18,647,034.92</u>	<u>4,175,388.67</u>	<u>14,471,646.25</u>
	<u>\$18,651,127.56</u>	<u>\$4,175,388.67</u>	<u>\$14,475,738.89</u>
<u>Reference</u>	<u>A</u>	<u>A-4</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #1

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2002:</i>						
Local Scoping Program Project	\$ 433.25	\$	\$	\$	\$	\$ 433.25
<i>Fiscal Year 2003:</i>						
CDBG - Roadway Resurfacing Grant	255,351.31					255,351.31
Roadway Resurface and Roadway Incidentals	1,065,726.73					1,065,726.73
2004 Local Lead Project	161,538.95					161,538.95
<i>Fiscal Year 2007:</i>						
Central Avenue Improvements, City of Newark	1,150,045.17					1,150,045.17
<i>Fiscal Year 2008:</i>						
Essex County Annual Transportation Program	2,396.83					2,396.83
Essex County Roadway Resurfacing Program	703,180.98					703,180.98
<i>Fiscal Year 2009:</i>						
Essex County Annual Transportation Program	158,398.07		128,927.10			29,470.97
Bulletproof Vest Partnership Program	607.50				(607.50)	
Central Avenue Construction Funds	2,282,602.75					2,282,602.75
<i>Fiscal Year 2010:</i>						
Essex County Annual Transportation Program	610,367.34					610,367.34
Bloomfield Avenue/Roseland Avenue and Westville Avenue	22,514.81					22,514.81
Improvements to Passaic River Waterfront Park	130,705.53					130,705.53
<i>Fiscal Year 2011:</i>						
Essex County Annual Transportation Program	393,690.48					393,690.48
FY 2012-2013 Subregional Studies Project	66,318.90					66,318.90
Bulletproof Vest Partnership Program	26,215.78				(26,215.78)	
<i>Fiscal Year 2012:</i>						
Berkeley Avenue Bridge Over Second River	2.83				(2.83)	
Hurricane Sandy Disaster National Emergency	202,977.05					202,977.05
<i>Fiscal Year 2013:</i>						
Essex County Annual Transportation Program	211,773.83		211,773.83			
South Orange Avenue/Glenfield Road Intersection	317,274.00					317,274.00
Subregional Transportation Planning Program	7.76				(7.76)	

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #2

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2013: (Continued)</i>						
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
Juvenile Detention Alternative Initiative	20,371.93					20,371.93
<i>Fiscal Year 2014:</i>						
Essex County Annual Transportation Program	60,811.92		60,811.92			
South Orange Avenue Traffic, Operational and Roadway Improvements	12,897.61					12,897.61
Subregional Transportation Planning Program	0.01				(0.01)	
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
<i>Fiscal Year 2015:</i>						
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
Replacement of Cherry Lane Bridge	608,826.90					608,826.90
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)	
Juvenile Detention Alternative Initiative	17,453.01					17,453.01
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
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
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #3

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2016:</i>						
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
Juvenile Detention Alternative Initiative	62,972.99					62,972.99
Area Plan Grant	56,814.00					56,814.00
Area Plan - SSBG Sandy Program	9,232.00					9,232.00
Area Plan Grant	33,649.00					33,649.00
<i>Fiscal Year 2017:</i>						
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
Respite Care Program	60,906.00					60,906.00
<i>Fiscal Year 2018:</i>						
Centre Street Bridge Over Third River Township	21,413.46					21,413.46
Construction of West Side Park Field Improvements	49,196.36					49,196.36
Subregional Transportation	30.05				(30.05)	
Juvenile Detention Alternative Initiative	113,449.84					113,449.84
Area Plan	50.00					50.00
Respite Care Program	32,692.00					32,692.00
Environmental Workforce Development and Job Training	70,952.94					70,952.94
County History Partnership Program	26,657.00					26,657.00
Essex County Local Arts Program	65,125.00					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	2,183.17					2,183.17
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

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #4

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2019:</i>						
Department of Corrections Jail Mat Initiative	\$ 242,481.00	\$	\$	\$	\$	\$ 242,481.00
Park Avenue (CR-658) 9 Intersections	713,810.86					713,810.86
Improvements at 9 Intersections	451,221.89					451,221.89
Replacement of Dougal Place Bridge	999,877.82					999,877.82
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
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
Zoological Society of NJ - South Mountain/Turtle Back						
Zoo	237,173.27					237,173.27
<i>Fiscal Year 2020:</i>						
FFY 2019 Urban Areas Security Initiative	12,678.28					12,678.28
FY 2020 Pedestrian Safety	170.00					170.00
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	442,961.34					442,961.34
Improvements at 9 Intersections	1,147,961.00					1,147,961.00
2020 Various Local Bridge Projects	542,447.25		542,447.25			
Replacement of Lakeside Avenue Culvert	400,000.00					400,000.00
Almost Home III	69,141.72					69,141.72
NJ Job Access Route 10 and West Essex/Fairfield K	135,178.74					135,178.74
Smart Steps Program	6,825.00					6,825.00
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	42,927.00					42,927.00
Housing Opportunities for Persons with AIDS	134,948.16					134,948.16

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #5

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2020: (Continued)</i>						
FY 2020 Summer Youth Employment PILOT Program	\$ 27,887.00	\$	\$	\$	\$	\$ 27,887.00
Continuum of Care Coordinated Entry Program	125,920.10					125,920.10
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	11,112.96					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
Weequahic Community Center	701,750.74					701,750.74
Green Acres Hendricks Field Golf Course	2,000,000.00					2,000,000.00
<i>Fiscal Year 2021:</i>						
SFY 2021 Body Worn Camera Program - Sheriff	218,648.00					218,648.00
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	6,068.63					6,068.63
Essex County Annual Transportation Program	1,678,144.75		883,301.80			794,842.95
FY 2022 Subregional Transportation	36.05				(36.05)	
Local Aid Infrastructure Fund - Replacement and Rehabilitation	483,107.82		273,819.40			209,288.42
2021 Local Bridges Fund - Four Minor Culverts	433,942.85					433,942.85
Emergency Repair - Bridge, Clay and Jackson Streets	500,000.00					500,000.00
FY 2022-2023 Subregional Studies Program	696.36					696.36
Almost Home III	101,793.30					101,793.30
Division of Family Development - Workfirst NJ TANF	2,691,602.00					2,691,602.00
Workfirst New Jersey	557,210.00					557,210.00
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	53,836.50					53,836.50
NJ Transit - Senior Citizen Transportation	661,729.10		32,465.09			629,264.01
WFNJ - Work Activities Program	1,795,197.50					1,795,197.50
Coronavirus Relief Fund - Eligible Expense	205,700.00					205,700.00
Code Blue Support Funding Availability	509,064.00					509,064.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #6

	Balance Dec. 31, 2024	2025 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2025
<i>Fiscal Year 2021: (Continued)</i>						
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	29,259.21					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
<i>Fiscal Year 2022:</i>						
FFY County Office of Victim Witness Advocacy	536,076.49					536,076.49
FFY Stop Violence Against Women Act	122,117.09					122,117.09
SFY 2023 Sexual Assault Response Team/Nurse Examination	97,797.38					97,797.38
SFY 2022 Department of Correction Jail Mat Initiative	47,323.15					47,323.15
FFY 2022 Comprehensive Opioid and Substance Abuse	397,524.60					397,524.60
SFY 2023 Essex County Annual Transportation Roadway Reconstruction of Various Roads	36,163.66		36,163.66			259,976.76
FCY 2022 Irvington Avenue Streetscape - Phase 2	259,976.76					64,384.83
SCY 2022 Local Bridges Fund Three CMP Culverts	64,384.83					845,944.00
Bridge Over Passaic River City of Newark	845,944.00		560,184.97			339,613.04
Blasi Field in Cedar Grove	339,613.04		216,540.49			123,072.55
FFY 2022 CDBG Program Years 2016 to 2022	100,000.00					100,000.00
SCY 2022 Comprehensive County Funding	401,103.36					401,103.36
SFY 2023 Support Assistance for Individuals and Families	266,879.33					266,879.33
SCY 2022 Juvenile Detention Alternative	235,352.00					235,352.00
SCY 2022 Division of Family Development Workfirst NJ TANF	45,013.22					45,013.22
FFY 2023 Workfirst New Jersey	3,257,896.00					3,257,896.00
SCY 2022 Social Services for the Homeless	1,164,585.00					1,164,585.00
FCY/SCY 2022 NJ Department of Health - Area Plan	553,395.00					553,395.00
FFY 2019 Federal Transit Administration - Section 5310	2,312,704.00		99,724.00			2,212,980.00
SCY 2022 Senior Citizen and Disabled Resident Transportation	84,355.92					84,355.92
FCY 2022 Housing Opportunities for Persons with AIDS	752,507.73		59,999.99			692,507.74
SFY 2023 WFNJ - Work Activities Program	193,564.64					193,564.64
	1,882,098.00					1,882,098.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #7

	Balance Dec. 31, 2024	2025 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2025
<i>Fiscal Year 2022: (Continued)</i>						
SFY 2022 Summer Youth Employment PILOT Program	\$ 268,781.00	\$	\$	\$	\$	\$ 268,781.00
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	292,536.33					292,536.33
FFY 2022 SNAP American Rescue Plan Act	857,738.00				(857,738.00)	
LFY 2023 CDBG - CV Homeless Prevention Rental	144,774.66					144,774.66
SCY 2022 Division of Mental Health - Alcoholism	516,106.00					516,106.00
SFY 2023 Children's Inter-Agency Coordination	38.00				(38.00)	
SFY 2022 County Environmental Health (CEHA)	5,000.00					5,000.00
SFY 2023 Municipal Alliance Grant	15,236.52					15,236.52
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	6,562.92					6,562.92
<i>Fiscal Year 2023:</i>						
FFY 2023 COPS Hiring Program	1,875,000.00					1,875,000.00
Urban Areas Security Initiative	417,018.30		282,800.20	92.93		134,125.17
State Homeland Security Program	539,414.67		254,677.84	88.54		284,648.29
FFY 2022 County Office of Victim Witness Advocacy	612,779.15		232,087.21			380,691.94
FFY 2022 Stop Violence Against Women Act	49,924.04					49,924.04
FFY 2023 Intellectual Property Enforcement	294,883.79					294,883.79
SCY 2023 Insurance Fraud Reimbursement	36,649.82					36,649.82
SFY 2024 Sexual Assault Response Team/Nurse Examination	59,021.59					59,021.59
SFY 2024 OPT for Help and Hope Grant	333,333.00		333,333.00			
SFY 2024 Department of Correction - Jail Mat Initiative	19,639.00					19,639.00
SFY 2024 Essex County Annual Transportation	2,033,886.23		1,419,111.12			614,775.11
FFY 2024 Subregional Transportation Plan	24.08				(24.08)	
FCY 2023 Bloomfield Avenue Township	257,955.90					257,955.90
SFY 2025 Replacement of Thomas Boulevard Bridge	610,611.10		243,828.08			366,783.02
SCY 2023 Comprehensive County Funding	507,017.71		34,009.78			473,007.93
SFY 2024 Smart Steps Program	8,025.00		6,000.00			2,025.00
SFY 2024 Support Assistance for Individuals and Families	131,304.00		82,464.00			48,840.00
SCY 2023 Division of Family Development - Workfirst NJ	4,125,316.00					4,125,316.00
FFY 2024 Workfirst New Jersey	1,253,322.00		924,626.00			328,696.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #8

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2023: (Continued)</i>						
SCY 2023 Social Services for the Homeless	\$ 553,543.00	\$	\$		\$	\$ 553,543.00
FCY/SCY 2023 NJ Department of Health - Area Plan	2,683,766.00		514,143.00			2,169,623.00
FFY 2023 Senior Farmers Market Nutrition	14,484.00					14,484.00
FFY 2022 Federal Transit Administration - Section 5310	150,000.00		150,000.00			
SCY 2023 Senior Citizen and Disabled Resident Transportation	486,585.91		28,194.83			458,391.08
SCY 2023 Statewide Respite Care Program	14,515.00		14,515.00			
FCY 2023 Housing Opportunity for Persons with AIDS	176,370.78					176,370.78
SFY 2024 WFNJ - Work Activities Program	3,013,532.00		402,964.00			2,610,568.00
FFY 2023 Summer Youth Employment Program	110,163.97					110,163.97
FFY 2023 SNAP American Rescue Plan Act	545,455.00				(545,455.00)	
SFY 2024 Restorative and Transformative	1,449,000.00		759,568.78			689,431.22
SFY 2024 Data Driven Decision Making	121,875.00		93,624.93			28,250.07
SCY 2023 Division of Mental Health - Alcoholism	385,971.00					385,971.00
SFY 2023 County Environmental Health (CEHA)	2,000.00					2,000.00
SFY 2024 Municipal Alliance Grant	255,036.90					255,036.90
SFY 2024 Special Child and Early Intervention	162.32					162.32
FFY 2023 Enhancing Local Public Health	150,086.93		110,085.70			40,001.23
SFY 2023 Local Information Network (LINCS)	172,478.00					172,478.00
SFY 2023 COVID-19 Vaccination Supplemental	161,742.00					161,742.00
SFY 2024 Municipal Alliance for DMHAS	105,201.00		84,476.64			20,724.36
SFY 2024 County Health Infrastructure Program	1,730,567.00		1,194,108.00			536,459.00
SFY 2023 County History Partnership Program	72,500.00					72,500.00
SFY 2023 Essex County Local Arts Program	11,655.00		11,655.00			
SFY 2021 Improvement Brookdale Park	300,000.00		275,837.50			24,162.50
SFY 2024 NJ Urban and Community Forestry	20,000.00					20,000.00
SFY 2023 Independence Park Improvements	76,000.00					76,000.00
SFY 2023 Turtle Back Zoo Animal Hospital	1,875,000.00		1,875,000.00			
SFY 2024 Inclusive History	5,000.00					5,000.00
SFY 2024 Monte Irvin Park Community Center	1,250,000.00					1,250,000.00
SFY 2024 Weequahic Park Track Improvements	1,000,000.00		1,000,000.00			
SFY 2024 Essex County Parks Administration	1,250,000.00		1,250,000.00			
<i>Fiscal Year 2024:</i>						
General Election Early Voting - Clerk	44,983.42		44,983.42			
SFY 2024 Special General Primary Early Voting - Clerk	399,875.92		399,725.92			150.00
SFY 2023 General Election Early Voting - BOE	989,299.17		989,299.17			
SFY 2024 Special Primary Election - Clerk	706,557.05		706,557.05			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #9

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2024:</i>						
SFY 2024 Special General Election - BOE	\$ 1,045,731.46	\$	\$ 1,042,584.63	\$ 3,146.83	\$	\$
SFY 2024 Seal Asset Tracking Management System	68,408.64		23,250.00			45,158.64
FFY 2024 Urban Area Security Initiative	234,000.00					234,000.00
FFY 2023 Emergency Management Agency Assistance	55,000.00		55,000.00			
FFY 2025 Hazard Mitigation Grant Program	199,995.30		168,949.88			31,045.42
SFY 2024 Pedestrian Safety	25,065.00					25,065.00
FFY 2024 State Homeland Security Program	326,943.72					326,943.72
FFY 2023 Body Worn Camera Program - Sheriff	400,000.00		218,648.00			181,352.00
SFY 2025 Child Advocacy Unit Grant	149,240.00		149,240.00			
FFY 2023 County Office of Victim Witness Advocacy	707,076.79		612,986.01			94,090.78
FFY 2023 Stop Violence Against Women Act	110,539.00		74,184.28			36,354.72
SCY 2024 Insurance Fraud Reimbursement	86,456.59		71,539.26			14,917.33
SFY 2025 Sexual Assault Response Team/Nurse	222,709.00		186,862.93			35,846.07
FFY 2024 Overdose Data Action - Helping Hand	100,000.00					100,000.00
SFY 2024 Improvement Criminal Justice Response	43.92					43.92
SFY 2025 Department of Correction Jail Mat Initiative	299,890.00		239,908.00			59,982.00
SFY 2025 Essex County Annual Transportation	8,364,622.00		8,364,622.00			
FFY 2025 Subregional Transportation Plan	138,032.56		137,961.48		(71.08)	
FCY 2024 Replacement of Bridge Street Over Passaic River	45,201.75					45,201.75
SFY 2023 JFK Parkway, Culvert and Bloomfield	1,101,854.25		261,779.20			840,075.05
SFY 2024 Valley Street - 11 Intersections - Maplewood and South Orange	9,305,893.51		3,175,420.13			6,130,473.38
FY 2024 Purchase and Installation of Electrical Vehicle	257,630.00					257,630.00
SFY 2023 Scour Critical Remediation Bridges	605,471.75		605,471.75			
FFY 2022 Safe Streets and Roads for All (SS4S)	400,000.00		399,676.72			323.28
SFY 2024 West Northfield Road and Label Street	2,098,252.00					2,098,252.00
SFY 2024 Intersections Springfield Avenue	8,283,420.38					8,283,420.38
FCY 2024 Rehabilitation of Elevators	1,359,250.00					1,359,250.00
SCY 2024 Comprehensive County Funding	1,970,090.00		1,385,113.42			584,976.58
FFY 2023 Continuum of Care for the Homeless	499,148.97		499,148.97			
SFY 2024 Smart Steps Program	3,750.00					3,750.00
SFY 2025 Support Assisting Individuals and Families	656,607.00		451,242.00			205,365.00
SCY 2024 Division of Family Development - Workfirst NJ	6,558,748.00		2,668,914.00			3,889,834.00
FFY 2025 Workfirst New Jersey	2,869,528.00		2,048,655.00			820,873.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #10

	Balance Dec. 31, 2024	2025 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2025
<i>Fiscal Year 2024: (Continued)</i>						
SCY 2024 Social Services for the Homeless	\$ 395,875.00	\$	\$ 301,981.00	\$	\$	\$ 93,894.00
LFY 2024 Tenant Resource Center	100,000.00		100,000.00			
FCY/SCY 2024 NJ Department of Health - Area Plan	4,000,580.00		2,165,569.35			1,835,010.65
FFY 2024 Senior Farmers Market Nutrition Program	4,550.00					4,550.00
FFY 2024 Federal Transit Administration - Section 5310	150,000.00		150,000.00			
SCY 2024 Senior Citizen and Disabled Resident Transportation	2,651,216.00		2,170,205.97			481,010.03
FCY 2024 Housing Opportunity for Persons with AIDS	288,566.00		244,969.00			43,597.00
SFY 2025 WFNJ - Work Activities Program	4,664,200.00		3,849,920.00			814,280.00
FCY 2024 Community Service Block Grant	248,201.88		248,201.88			
SFY 2025 Human Services Advisory Council	30,252.00		30,252.00			
FFY 2024 Summer Youth Employment Program	191,573.00					191,573.00
FFY 2024 Continuum of Care Coordination Entry	363,094.80		363,094.80			
JARC Night Owl/Fairfield West Essex	801,112.16		573,968.79			227,143.37
SFY 2025 WIOA Data Reporting and Analysis	12,971.00		12,971.00			
FFY 2024 Administration of SNAP Timeliness	500.00				(500.00)	
SFY 2024 WFNJ/TANF Innovation Initiative	803,000.00		358,719.00			444,281.00
SFY 2025 Adult Literacy Innovation	500,000.00		183,522.00			316,478.00
SCY 2024 Division of Mental Health - Alcoholism	2,516,261.50		1,425,699.77			1,090,561.73
SFY 2025 Children's Inter-Agency Coordinator	32,320.00		32,320.00			
SFY 2024 County Environmental Health (CEHA)	275,606.00		273,606.00			2,000.00
SFY 2025 Municipal Alliance Grant	343,414.00		294,057.18			49,356.82
SFY 2025 Personal Assistance Services (PASP)	77,445.00		77,445.00			
SFY 2025 Special Child and Early Intervention	2,730,825.00		2,078,199.00	27,772.00		624,854.00
SFY 2025 Right-to-Know	15,314.25		15,314.25			
SFY 2024 County Innovation Reach for Recovery	316,752.00		316,752.00			
SFY 2025 Local Information Network (LINCS)	233,054.00		211,739.00		(21,315.00)	
SFY 2025 Municipal Alliance for DMHAS	24,330.00		24,330.00			
SFY 2025 COVID-19 Vaccination Activity	83,524.00		17,508.00			66,016.00
SFY 2024 County Health Infrastructure Program PT2	1,898,433.00		276,490.00			1,621,943.00
LCY 2024 Essex County Quick Response Team (ECQRT)	82,505.78		42,152.91			40,352.87
SFY 2025 Strengthening Local Public Health	21,225.00		21,023.00			202.00
SFY 2024 Medical Reserve Corp.	34,700.00		33,678.00		(1,022.00)	
FFY 2025 Substance Abuse and Mental Health	799,993.00		530,040.81			269,952.19
SFY 2025 Sustaining Local Public Health	168,049.00		166,006.00			2,043.00
SFY 2025 Pediatric Van and Screening	428,403.00		428,403.00			
SFY 2025 County History Partnership Program	72,500.00		72,500.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #11

	Balance Dec. 31, 2024	2025 Grants	Collections	Cancelled	Adjustments	Balance Dec. 31, 2025
<i>Fiscal Year 2024: (Continued)</i>						
SFY 2025 Essex County Local Arts Program	\$ 391,400.00	\$	\$ 379,745.00	\$	\$	\$ 11,655.00
LCY 2024 Zoological Society of South Mountain/Turtle Back Zoo	300,000.00		300,000.00			
SFY 2024 Monte Irvin Park Community Center	5,625,000.00		5,625,000.00			
SFY 2021 Branch Brook Park Improvements	500,000.00		500,000.00			
SFY 2024 Weequahic Park Running Track Improvements	2,307,550.00		2,152,325.21			155,224.79
SFY 2024 Weequahic Park Gold Course Improvements	2,250,000.00					2,250,000.00
<i>Fiscal Year 2025:</i>						
SFY 2025 Primary Election Early Voting - Clerk		22,940.15	22,940.15			
SFY 2025 Primary Election - Clerk		172,302.60				172,302.60
SCY 2025 Primary and General Election Day		163,493.00	163,493.00			
SFY 2024 General Election Early Voting - BOE		3,488.61	3,488.61			
SFY 2024 Primary Election Early Voting - BO		520,464.47	520,464.47			
SFY 2024 Special Primary Election - BOE		20,429.01	20,429.01			
SFY 2024 Primary and General Election Early - BOE		772,732.67	772,732.67			
SFY 2023 General Election Early Voting - Superintendent		237,062.26	237,062.26			
SFY 2024 Special Primary Election - Superintendent		163,004.87	163,004.87			
SFY 2024 Primary Election Early Voting - Superintendent		346,681.97	346,681.97			
SFY 2024 Body Armor Replacement - Sheriff		26,140.53	26,140.53			
FFY 2024 Emergency Management Agency Assistance		55,000.00	55,000.00			
SFY 2025 Sustained Enforcement		210,000.00	78,260.00	105,000.00		26,740.00
LCY 2025 Bulletproof Vest		162,894.00	162,894.00			
Drunk Driving Enforce FD		38,637.62	38,637.62			
LCY 2025 12 Motor Helmet Comms		17,768.85				17,768.85
LCY 2025 K-9 Food		10,000.00				10,000.00
SFY 2024 Body Armor Replacement Prosecutor		8,823.11	8,823.11			
SFY 2025 Child Advocacy Unit Grant		358,182.00	208,942.00			149,240.00
FFY 2024 County Office of Victim Witness Advocacy		849,720.00				849,720.00
FFY 2024 Stop Violence Against Women Act		110,539.00				110,539.00
SCY 2025 Insurance Fraud Reimbursement		250,000.00	67,138.23			182,861.77
FFY 2025-2026 Overdose Data Action - Helping Hand		110,526.31		5,526.31		105,000.00
FFY 2025 Edward Byrne Memorial Justice - JAG		246,040.00	246,040.00			
SFY 2025 Arrive Together Critical Incident Model		151,300.00	133,755.83			17,544.17
SFY 2025 OPT for Help and Hope Grant		225,000.00				225,000.00
SFY 2025 Mental Health Diversion Support		1,812,416.00				1,812,416.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #12

	<u>Balance</u> <u>Dec. 31, 2024</u>		<u>2025</u> <u>Grants</u>		<u>Collections</u>		<u>Cancelled</u>		<u>Adjustments</u>		<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2025: (Continued)</i>											
SFY 2025 Arrive Together Grant	\$		\$ 350,000.00		\$		\$		\$		\$ 350,000.00
SFY 2024 Victims of Crime Act			222,709.00								222,709.00
SFY 2024 Body Armor Replacement - Correction			48,760.59		48,760.59						
SFY 2025 Department of Correction Jail Mat Initiative - Additional			854,484.00								854,484.00
SFY 2025 Law Enforcement Officers Training and Equipment			31,807.00		31,807.00						
FFY 2024 State Criminal Alien Assistance			59,950.00		59,950.00						
SFY 2025 County Re-entry Coordinators Program			100,000.00		100,000.00						
SFY 2026 Essex County Annual Transportation			9,114,622.00								9,114,622.00
SFY 2025 Clean Communities Grant			95,311.52		95,311.52						
FFY 2026 Subregional Transportation Plan			181,207.50								181,207.50
SFY 2025 State Mosquito Control			2,000,000.00								2,000,000.00
SFY 2025 Living Roundabout Walnut Street and W. Hobart			1,410,048.49								1,410,048.49
SFY 2025 Local Bridges Future Needs			1,996,710.00								1,996,710.00
SFY 2025 Local Bridge Bond Act of 1999			59,606.06								59,606.06
SFY 2025 12 Intersection Traffic Signal Roadway Improvements - Various Townships			13,247,309.01								13,247,309.01
SFY 2025 9 Intersection Traffic Signals Roadway Bloomfield			9,287,989.21								9,287,989.21
SCY 2025 Traffic Signal Optum Adapt Improvement Central Avenue			4,295,351.33								4,295,351.33
SCY 2025 Bridge Street Over Passaic River			21,398,692.53								21,398,692.53
SFY 2026 Human Services Advisory Council			72,609.00								72,609.00
SCY 2024 General Educational Development Testing			6,673.13		6,673.13						
SFY 2026 Support Assistance Individuals and Families			656,607.00								656,607.00
SCY 2025 Division of Family Development - Workfirst NJ			11,790,011.00		4,008,303.00						7,781,708.00
FFY 2026 Workfirst NJ			4,825,735.00								4,825,735.00
SFY 2026 WFNJ - Work Activities Program			4,055,179.00								4,055,179.00
FFY 2025 Summer Youth Employment Program			832,000.00		689,826.00						142,174.00
SFY 2026 JARC Night Owl/Fairfield/West Essex			650,000.00								650,000.00
SFY 2026 WIOA Data Reporting and Analysis			12,971.00								12,971.00
FFY 2024 Continuum of Care Homeless			819,636.00		139,871.02						679,764.98
SCY 2025 Social Services for the Homeless			4,899,975.00		2,682,802.00						2,217,173.00
SCY 2024 New Jersey Share Program Income			940.00		940.00						
FCY 2025 Housing Opportunities for Persons with AIDS			600,000.00		380,187.90						219,812.10
FCY 2025 Community Service Block Grant			1,481,769.00		53,150.38						1,428,618.62
SCY 24 Afford Housing Alliance Program Inc			500.00		500.00						

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #13

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2025: (Continued)</i>						
FFY 2025 Continuum of Care Coordination Entry	\$	\$ 659,200.00	\$ 157,959.05	\$	\$	\$ 501,240.95
FFY 2025 Emergency Rental Assistance		3,732,567.48	3,732,567.48			
SFY 2025 Data Driven Decision Making		95,000.00	95,000.00			
SCY 2024 Care Coordination Program Income		25,322.00	25,322.00			
FCY/SCY 2025 NJ Department of Health - Area Plan		7,494,685.00	4,653,483.00			2,841,202.00
FFY 2025 Senior Farmers Market Nutrition Program		4,500.00	4,495.00			5.00
SCY 2025 Senior Citizen and Disabled RES Transportation		2,895,846.00				2,895,846.00
SCY 2025 Statewide Respite Care Program		857,000.00	424,666.00			432,334.00
SCY 2024 Respite Care Program Income		26,516.19	26,516.19			
SCY 2024 SCDRTAP Program Income		123,200.00	123,200.00			
SFY 2024 State Aid Reimbursement Funds		58,000.00	58,000.00			
SFY 2023 Body Armor Replacement Fund - YS		9,458.34	9,458.34			
SFY Comprehensive County Funding		3,940,180.00	643,934.34			3,296,245.66
SCY 2025 Juvenile Detention Alternative		60,000.00				60,000.00
SCY 2025 Low Income Home Energy Assistance		44,283.00	44,283.00			
SCY 2025 Universal Service Fund CWA Administrative		28,312.00	28,312.00			
SCY 2026 Division of Mental Health - Alcoholism		1,443,977.00				1,443,977.00
SCY 2024 Domestic Violence Program Income		805.00	805.00			
SFY 2026 Municipal Alliance Grant		343,414.00				343,414.00
SFY 2026 Personal Assistance Services (PASP)		162,162.00	81,081.00			81,081.00
SFY 2026 Special Child and Early Intervention		3,169,007.00	633,656.00			2,535,351.00
FFY 2026 County Innovation Reach for Recovery		316,752.00				316,752.00
SCY 2025 National Opioids Settlement		727,622.17	727,622.17			
FFY 2026 Substance Abuse and Mental Health		799,993.00				799,993.00
SFY 2024-2026 County Environmental Health (CEHA)		551,340.00				551,340.00
SFY 2026 Right-to-Know		20,419.00	5,104.75			15,314.25
SFY 2026 Local Info Network (LINCS)		254,206.00	54,476.00			199,730.00
SFY 2026 Strengthening Local Public Health		42,534.00				42,534.00
SFY Children's Inter-Agency Coordination		51,656.00	42,517.00		15,106.00	24,245.00
SFY 2026 County History Partnership Program		81,000.00				81,000.00
SFY 2026 Essex County Local Arts Program		394,336.00				394,336.00
LCY 2025 Zoological Society of South Mountain/Turtle Back Zoo		600,000.00	600,000.00			
SFY 2025 Branch Brook Park Alliance		500,000.00	500,000.00			
SCY 2025 Branch Brook Park Improvements		2,000,000.00				2,000,000.00
SFY 2025 Watsessing Park Playground Improvements		1,605,310.00				1,605,310.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND

A-21
Sheet #14

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>2025</u> <u>Grants</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Adjustments</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
<i>Fiscal Year 2025: (Continued)</i>						
SFY Riverfront Park Improvements	\$	\$ 1,588,275.00	\$	\$	\$	\$ 1,588,275.00
SFY 2025 Monte Irvin Orange Park Playground		1,405,080.00				1,405,080.00
LCY 2025 Turtle Back Zoo Sprinter Crew		90,000.00				90,000.00
SCY Branch Brook Park Pedestrian Upgrades		1,375,000.00				1,375,000.00
SCY 2026 Riverbank Park Playground Safety		400,000.00				400,000.00
SFY 2024 Special Primary Election Resolution #2025-00730		705,044.13		705,044.13		
	<u>\$ 175,946,400.26</u>	<u>\$ 141,206,752.71</u>	<u>\$ 90,192,891.54</u>	<u>\$ 1,246,670.74</u>	<u>\$ (1,437,981.00)</u>	<u>\$ 224,275,609.69</u>
<u>Reference</u>	<u>A</u>	<u>A-2</u>	<u>Below</u>	<u>Below</u>	<u>A-13</u>	<u>A</u>
		<u>Ref.</u>				
Collections		A-4	\$ 86,125,355.80	\$		
Reserves for Federal and State Grants -						
Appropriated		A-22		1,246,670.74		
Unappropriated Reserves Anticipated		A-23	4,067,535.74			
		Above	<u>\$ 90,192,891.54</u>	<u>\$ 1,246,670.74</u>		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #1

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Transportation and Bridge Fund	\$ 18,180.62	\$	\$	\$	\$	\$ 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 Incidentals	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
Essex County Capital Transportation	98,005.62					98,005.62
2005 Local Lead Project	161,538.95					161,538.95
Essex County Capital Transportation	1,405.78			(61.61)		1,344.17
Essex County Annual Transportation Program	7,142.71					7,142.71
Essex County Annual Transportation Program	6,066.67					6,066.67
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
Juvenile Detention Alternative Initiative	50,757.63					50,757.63
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
Essex County Annual Transportation Program	741,973.79					741,973.79
FY 2012-2013 Subregional Studies Project	41,786.01					41,786.01
Juvenile Detention Alternative Initiative	21,147.63					21,147.63
Bulletproof Vest Partnership Program	789.10			(789.10)		
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
Juvenile Detention Alternative Initiative	5,781.87					5,781.87
Hurricane Sandy Disaster National Emergency	213,766.33					213,766.33
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)		
Juvenile Detention Alternative Initiative	31,166.18					31,166.18
Family Court Program	5,437.21					5,437.21
Bloomfield Avenue/Valley Road/Orange Avenue	130,000.00					130,000.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #2

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
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)		
Family Court Program	91,201.51					91,201.51
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)		
General Educational Development (GED) Testing	2,784.67		2,032.96			751.71
Community Provider Contract Adjustments	23,160.00					23,160.00
CARE Coordination Program Income	1,769.59					1,769.59
Juvenile Detention Alternative Initiative	38,959.36					38,959.36
State Incentive Program Funds	31,451.12					31,451.12
Family Court Program	22,273.40					22,273.40
2016 Food Waste, Tire Clean-Up	12,500.00					12,500.00
Chancellor Avenue, Township of Irvington	267.07					267.07
Clean Communities Grant	2.41					2.41
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			
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
Juvenile Detention Alternative Initiative	66,756.44					66,756.44
Central Avenue Improvements, City of Newark	1,108,516.06					1,108,516.06

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #3

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Chancellor Avenue, Corridor (CR-601) Intersection Improvement	\$ 402,216.12	\$	\$	\$	\$	\$ 402,216.12
Clean Communities Grant	22.04					22.04
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		5,686.36			4,117.64
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
Body Armor Replacement Fund Program Correctional	72.06					72.06
Essex County Annual Transportation Program	87,642.81					87,642.81
Clean Communities Grant	10.34					10.34
Construction West Side Park	17,902.00					17,902.00
General Educational Development (GED) Testing	6,380.60					6,380.60
Environmental Workforce Development Training	70,952.94					70,952.94
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
Juvenile Detention Alternative Initiative	172,105.09					172,105.09
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		1,692.35			490.82
ADA Accessible Playground at Watsessing	97,485.08					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
Department of Law and Public Safety - Body Armor	20.81			(20.81)		
Department of Corrections Jail Mat Initiative	242,480.63					242,480.63
Park Avenue (R-658) 9 Intersections	713,810.84					713,810.84
Clean Communities Grant	4,951.71					4,951.71
Improvements at 9 Intersections	451,221.89					451,221.89
Replacement of Dougal Place Bridge	994,615.00					994,615.00
Subregional Transportation	0.01			(0.01)		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #4

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
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
CARE Coordination Program Income	116,960.00					116,960.00
N.J. Department of Health - Area Plan	80,769.46					80,769.46
N.J. Department of Health Respite CARE Program	29,090.41					29,090.41
Special Child Health Services Program	2,707.79		1,200.00			1,507.79
Zoological Society of N.J. - South Mountain/Turtle Back Zoo	239,270.66		233,436.66			5,834.00
Body Armor Replacement - Sheriff	1,276.50					1,276.50
FY 2020 Click It or Ticket It	5,500.00					5,500.00
FFY 2019 Urban Areas Security initiative	121.18					121.18
FY 2019 Emergency Management Agency Assistance	55,000.00		55,000.00			
FY 2020 Pedestrian Safety	300.00					300.00
Child Advocacy Unit Grant	0.20			(0.20)		
Insurance Fraud Reimbursement Program	2,500.00					2,500.00
Sexual Assault Response Team/Nurse Examination	883.91					883.91
County Victim Witness Advocacy Supplies	13,119.20					13,119.20
FFY 2018 Addressing Training Need for Juveniles	4,998.20					4,998.20
Body Armor Replacement Fund - Corrections	5.54			(5.54)		
Essex County Annual Transportation Program	235,932.41		142,940.84			92,991.57
Clean Communities Grant	10,374.61		5,920.95			4,453.66
Improvements at 9 Intersections	1,147,961.00					1,147,961.00
Main Street and Scotland Road Intersection Improvement	41.91			(41.91)		
2020 Various Local Bridges Project	1,695,070.14		1,695,070.14			
Replacement of Lakeside Avenue Culvert	358,099.82					358,099.82
General Educational Development (GED) Testing	7,439.00					7,439.00
Job Access and Reverse Commute (JARC-4)	138,470.99					138,470.99
Smart Steps Program	6,825.00					6,825.00
FY 20 Summer Youth Employment Pilot Program	27,887.75					27,887.75
JARC Night Owl/Fairfield/West Essex and Route 10	11,113.02					11,113.02
Almost Home III	69,141.72					69,141.72
Continuum of CARE Homeless	373.31		373.31			
Social Services for the Homeless	585,185.61		45,381.95			539,803.66

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #5

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Housing Opportunities for Persons with AIDS	\$ 134,948.16	\$	\$	\$	\$	\$ 134,948.16
Continuum of Care Coordinated Entry Program	125,920.10					125,920.10
Housing Opportunities for Persons COVID	7,900.00					7,900.00
Code Blue Support Funding Availability	496,721.00					496,721.00
CARE Coordination Program Income	92,595.41					92,595.41
N.J. Department of Health - Area Plan	574,862.59					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
State Aid Reimbursement	27,397.24		18,952.43			8,444.81
Domestic Violence Program Income	707.43		62.45			644.98
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 2020 Strengthening Local Public Health	20.25			(20.25)		
Children's Inter-Agency Coordinating Council	431.40			(431.40)		
CARES Act - Essex County Hospital Center	661.06					661.06
Zoological Society of N.J. - South Mountain/Turtle Back Zoo	164.36		160.11	(4.25)		
Hendricks Field Golf Course Improvement	21.44			(21.44)		
Weequahic Community Center	294,700.00					294,700.00
Green Acres Hendricks Field Golf Course	205,131.10		52,582.90			152,548.20
American Rescue Plan Act 2021	1,701,897.72		1,479,369.29			222,528.43
Body Armor Replacement - Sheriff	211.75					211.75
FFY 2020 COPS Hiring Program	0.05			(0.05)		
Emergency Management Agency Assistance	55,000.00		55,000.00			
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	19,400.40					19,400.40
FFY 2020 Overdose Data Action - Helping Hand	651.48					651.48
Body Armor Replacement Fund - Corrections	327.49					327.49
Law Enforcement Officers Training and Equipment Fund	387.86		332.43			55.43
COVID CARES Education Stabilization Fund	93.58			(93.58)		
Essex County Annual Transportation Program	3,972,027.85		2,152,798.44			1,819,229.41
Clean Communities Grant	72,712.96		61,859.19			10,853.77
FY 2022 Subregional Transportation	36.05			(36.05)		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #6

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Local Aid Infrastructure - REPL and REHA	\$ 847,961.52	\$	\$ 573,332.93	\$	\$	\$ 274,628.59
2021 Local Bridges Fund - Four Minor Culverts	331,746.16					331,746.16
Emergency Repair - Bridge, Clay and Jackson Streets	2,000,000.00					2,000,000.00
FY 2022-2023 Subregional Studies Program	672.15					672.15
General Educational Development (GED) Testing	1,824.00					1,824.00
Division of Family Development - Workfirst N.J. TANF	2,293,038.90			237,778.56		2,530,817.46
Workfirst New Jersey	536,492.90					536,492.90
WFNJ - Work Activities Program	1,797,665.93					1,797,665.93
Almost Home III	101,793.30					101,793.30
Continuum of CARE Homeless	48,051.67		48,051.67			
Social Services for the Homeless	498,555.17		14,146.13			484,409.04
Code Blue Support Funding Availability	527,621.00		18,557.00			509,064.00
CARE Coordination Program Income	73,940.00					73,940.00
N.J. Department of Health - Area Plan	1,061,243.17		570.43			1,060,672.74
Senior Farmers Market Nutrition Program	0.25			(0.25)		
Federal Transit Administration (FTA) Section 5310	84,504.08					84,504.08
N.J. Transit - Senior Citizen Transportation	550,738.90					550,738.90
N.J. Department of Health - Respite CARE Program	33,172.20					33,172.20
Respite CARE Program Income	0.02					0.02
Senior Services ADA Access	79,200.00					79,200.00
State Aid Reimbursement	58,000.00		1,423.52			56,576.48
Coronavirus Relief Fund - Eligible Expense	205,700.00			(205,700.00)		
Division of Mental Health - Alcoholism Services	430,357.18					430,357.18
Domestic Violence Program Income	175.00					175.00
Municipal Alliance Alcoholism/Drug Abuse	29,259.21					29,259.21
Personal Assistance Services Program (PASP)	75.44			(75.44)		
Special Child and Early Intervention	196,224.09					196,224.09
FY 2021 Local Information Network (LINCS)	211,956.07		217.56			211,738.51
COVID-19 Vaccination Supplemental Funds	54,822.15					54,822.15
N.J. Promise 2.0 Youth and Family Voice	10,000.00					10,000.00
County History Partnership Program	675.00					675.00
First Tee - Hendricks Field Golf Course	1,262,951.55					1,262,951.55
West Side Park Community Center	5,000.00					5,000.00
FFY 2021 American Rescue Plan Act (21-24)	2,540,882.80		1,432,396.12			1,108,486.68
SFY 2021 Body Armor Replacement - Sheriff	11.15					11.15
FFY 2020 Urban Areas Security Initiative	1,388.94					1,388.94
FFY 2020 COVID Emergency Supplement Funding	58,008.00					58,008.00
SFY 2022 Sustained Enforcement	31,440.00					31,440.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #7

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
SFY 2021 Body Armor Replacement - Prosecutor	\$ 809.68	\$	\$ 809.68	\$	\$	\$
County Office of Victim Witness Advance	611,138.20					611,138.20
FFY Stop Violence Against Women Act	101,315.06					101,315.06
SFY 2023 Sexual Assault Response Team/Nurse	14,552.26					14,552.26
FFY 2022 Opioid Public Health Crisis Response	65,567.18					65,567.18
FFY 2021 Overdose Data Action - Helping Hand	58,290.57					58,290.57
SFY 2020 Edward Byrne Memorial Justice - JAG	111.00					111.00
SFY 2021 Body Armor Replacement - Correction	547.62					547.62
SFY 2022 Department of Corrections Jail Mat Initiative	6,080.60					6,080.60
SFY 2022 Law Enforcement Officers Training and						
Equipment	15,460.00		15,391.75			68.25
FFY 2022 Comprehensive Opioid and Sub-Abuse	195,196.38		195,196.38			
FFY 2022 COVID CARES Education Stabilization	1.87			(1.87)		
SFY 2023 Essex County Annual Transportation	10,798.31		10,798.31			
SFY 2022 Clean Communities Grant	75,522.66		19,846.45			55,676.21
Roadway Reconstruction of Various Roads	259,976.76					259,976.76
FCY 2022 Irvington Avenue Streetscape Phase 2	64,384.63					64,384.63
SCY 2022 Local Bridges Fund Three CMP Culvert	845,944.00		842,413.20			3,530.80
Bridge Over Passaic River City of Newark	197,278.83		194,673.70			2,605.13
Blasi Field in Cedar Grove	110,899.72					110,899.72
FFY 2022 CDBG Program Years 2016 to 2022	361,251.76					361,251.76
LFY 2023 ECC West Essex Campus Athletic Field	1,219,407.81					1,219,407.81
SCY 2021 General Educational Development Testing	295.05					295.05
SFY 2023 Support Assistance Individuals and Families	233,725.86					233,725.86
SCY 2022 Division of Family Development Workfirst						
N.J. TANF	3,066,470.59			(132,696.19)		2,933,774.40
FFY 2023 Workfirst New Jersey	1,179,847.11		427.88			1,179,419.23
SFY 2023 WFNJ - Work Activities Program	1,510,121.40					1,510,121.40
SFY 2022 Summer Youth Employment PILOT Program	270,155.38					270,155.38
SFY 2022 WIOA Other on Job Training	120,000.00					120,000.00
SCY 2022 Social Services for the Homeless	533,078.91			20,316.04		553,394.95
FCY 2022 Housing Opportunity for Persons with AIDS	188,250.64			5,314.00		193,564.64
FFY 2022 Community Service Block Grant	6,701.74		1,387.74	(5,314.00)		
FFY 2022 Continuum of CARE Coordination Entry	107,234.52		19,969.72	(87,264.80)		
FFY 2023 Emergency Solutions	205,271.53			87,264.80		292,536.33
LFY 2023 CDBG - CV Homeless Prevention Rental	156,572.66					156,572.66
SCY 2021 CARE Coordination Program Income	68,617.93					68,617.93
FCY/SCY 2022 N.J. Department of Health - Area Plan	1,733,597.53		208,381.55			1,525,215.98

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #8

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
FFY 2022 Senior Farmers Market Nutrition Program	\$ 4.63	\$	\$	\$ (4.63)	\$	\$
FFY 2019 Federal Transit Administration Section 5310	84,355.91					84,355.91
SCY 2022 Senior Citizen and Disabled Resident Transportation	944,718.81					944,718.81
SCY 2022 Statewide Respite CARE Program	34,428.27					34,428.27
SFY 2020 State Aid Reimbursement Funds	58,000.00					58,000.00
SCY 2022 Comprehensive County Funding	663,310.75					663,310.75
SCY 2022 Juvenile Detention Alternative	57,238.04					57,238.04
SCY 2022 Division of Mental Health - Alcoholism	516,106.50					516,106.50
SCY 2021 Domestic Violence Program Income	1,778.81					1,778.81
SFY 2023 Municipal Alliance Grant	15,236.52					15,236.52
SFY 2022 Personal Assistance Services (PASP)	39,362.32					39,362.32
SFY 2022 Communication Access Services	68,278.00		67,834.70			443.30
SFY 2023 Municipal Alliance for DMHAS	12,562.92					12,562.92
SFY 2022 Support Treatment of Opioid	81,866.41					81,866.41
SFY 2022 County Environmental Health (CEHA)	5,000.00					5,000.00
SFY 2022 Local Information Network (LINCS)	348,123.39					348,123.39
LCY 2022 Essex County COVID-19 Mitigation	47.17			(47.17)		
SFY 2023 Children's Inter-Agency Coordination	36,967.15			(36,967.15)		
SFY 2023 N.J. Promise 2.0 Youth and Family	5,000.00					5,000.00
SFY 2022 County History Partnership Program	1,250.00					1,250.00
SFY 2022 Essex County Local Arts Program	4,597.12					4,597.12
SCY 2022 Zoological Society of South Mountain - Turtle Back Zoo	1,113.78		1,012.67			101.11
SFY 2022 Body Armor Replacement - Sheriff B	199.02					199.02
FFY 2023 COPS Hiring Program	1,875,000.00					1,875,000.00
Urban Areas Security Initiative	362,110.00		246,581.93		92.93	115,435.14
FFY 2022 Emergency Management Agency Assistance	55,000.00		55,000.00			
SFY 2023 Pedestrian Safety	68,040.00					68,040.00
State Homeland Security Program	323,352.07		290,878.32		88.54	32,385.21
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 B	668.95		668.95			
SFY 2024 Child Advocacy Unit Grant	181,604.51					181,604.51
FFY 2022 County Office of Victim Witness Advocacy	192,943.91		50,185.22			142,758.69
FFY 2022 Stop Violence Against Women Act	52,090.10		320.32			51,769.78
FFY 2023 Intellectual Property Enforcement	242,076.74		171,713.69			70,363.05
SCY 2023 Insurance Fraud Reimbursement B	5,947.69					5,947.69

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #9

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
SFY 2024 Sexual Assault Response Team/Nurse	\$ 2,250.98	\$	\$ 2,250.98	\$	\$	\$
FFY 2023 Overdose Data Action - Helping Hand	46,563.15		11,236.37			35,326.78
FFY 2021 Edward Byrne Memorial Justice JAG B	7.32			(7.32)		
SFY 2024 Opt for Help and Hope Grant B	325,534.72		19,851.84			305,682.88
SFY 2022 Body Armor Replacement - Correction B	850.26					850.26
SFY 2024 Department of Correction Jail Mat Initiative	11,333.79		127,060.39	135,365.58		19,638.98
SFY 2023 Law Enforcement Officers Training and Equipment B	39,751.00		25,321.37			14,429.63
SFY 2024 Essex County Annual Transportation	7,595,322.11		6,887,006.97			708,315.14
SFY 2023 Clean Communities Grant	84,646.57					84,646.57
FFY 2024 Subregional Transportation Plan	24.07			(24.07)		
FCY 2023 Bloomfield Avenue Township B	257,955.90					257,955.90
SFY 2025 Replacement of Thomas Boulevard Bridge	965,627.89		472,939.09			492,688.80
SCY 2022 General Educational Development Testing	1,338.55					1,338.55
SFY 2024 Smart Steps Program	2,025.00					2,025.00
SFY 2024 Support Assistance Individuals and Families	21,122.36		125,277.50	180,204.69		76,049.55
SCY 2023 Division of Family Development Workfirst NJ B	3,754,979.74		36,946.76	(52,680.57)		3,665,352.41
FFY 2024 Workfirst New Jersey	830,999.65		499,303.73	35,673.56		367,369.48
SFY 2024 WFNJ - Work Activities Program	3,039,731.82		188,595.29			2,851,136.53
FFY 2023 Summer Youth Employment Program	110,164.54					110,164.54
LFY 2023 Amazon Annual Back to School	4,487.91		1,680.00			2,807.91
FFY 2022 Continuum of Care Homeless B	48,479.22		48,479.22			
SCY 2023 Social Services for the Homeless B	593,419.17		39,876.17			553,543.00
Tenant Resource Center B	11,420.93		11,420.93			
FCY 2023 Housing Opportunity for Persons with Aids B	176,370.78					176,370.78
FCY 2023 Community Service Block Grant B	12,609.61		12,609.61			
FFY 2023 Continuum of Care Coordination Entry	123,570.85		380.64	(20,316.04)		102,874.17
FFY 2025 Emergency Rental Assistance B	462.48		462.48			
SFY 2024 Data Driven Decision Making	120,226.58		112,795.21			7,431.37
SCY 2022 Care Coordination Program Income	96,227.94		2,806.29	5,593.35		99,015.00
FCY/SCY 2023 New Jersey Department of Health - Area Plan	3,337,721.38		499,880.00			2,837,841.38
FFY 2023 Senior Farmers Market Nutrition PR	13,033.58					13,033.58
FFY 2020 Federal Transit Administration Section 5310	37,091.43		37,091.43			
SCY 2023 Senior Citizen and Disabled Resident Transportation	240,866.88					240,866.88
SCY 2023 Statewide Respite Care Program B	25,258.16					25,258.16
SCY 2022 Respite Care Program Income	0.23					0.23

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #10

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
SCY 2023 SCDRTAP Program Income	\$ 9,438.73	\$	\$	\$	\$	\$ 9,438.73
State Aid Reimbursement Funds	116,000.00					116,000.00
SFY 2022 Body Armor Replacement Fund - YS	205.47					205.47
SCY 2023 Comprehensive County Funding B	496,753.51		10,380.34			486,373.17
SFY 2024 Restorative and Transformative B	1,426,914.10		348,395.73			1,078,518.37
FFY 2023 SNAP American Rescue Plan Act	0.68			(0.68)		
FFY 2023 SNAP Pandemic Funding	43,608.66			(43,608.66)		
SCY 2023 Division of Mental Health Alcoholism B	384,985.88			1,000.00		385,985.88
SCY 2022 Domestic Violence Program Income	850.00					850.00
SFY 2024 Municipal Alliance Grant	236,002.90		219,962.64			16,040.26
SFY 2024 Personal Assistance Services Program (PASP)	15,201.01					15,201.01
SFY 2024 Special Child and Early Intervention	0.13					0.13
SFY 2023 County Innovation Reach for Recognition B	43,328.89		43,328.89			
SFY 2024 Municipal Alliance for DMHAS	99,904.35		79,179.99			20,724.36
SFY 2023 Support Treatment of Opioid	502,256.53					502,256.53
FFY 2023 Enhancing Local Public Health B	9,462.68		4,844.89			4,617.79
SFY 2023 Local Information Network (LINC) B	170,076.22					170,076.22
SFY 2023 COVID-19 Vaccination Supplemental B	200,664.58					200,664.58
SFY 2024 COVID-19 Vaccination Activity D	1,171.50					1,171.50
SFY 2024 County Health Infrastructure Program	1,260,352.32		1,129,820.30			130,532.02
SFY 2024 Children's Inter-Agency Coordinator	42,314.00			(42,314.00)		
SFY 2023 Disaster Response Crisis Counselor	29,870.00					29,870.00
SFY County History Partnership Program B	16,257.25		13,329.75			2,927.50
SFY 2023 Essex County Local Arts Program B	107,314.05		98,312.75			9,001.30
LCY 2023 Zoological Society of South Mountain - Turtle Back Zoo	141.97			(141.97)		
SFY 2021 Multi-Park Brookdale Park B	161,889.43					161,889.43
SFY 2021 Improvement Brookdale Park B	300,000.00					300,000.00
SFY 2024 N.J. Urban and Community Forestry B	20,000.00					20,000.00
SFY 2023 Irvington Park Community Center B	573,961.13		405,803.15			168,157.98
SFY 2023 Independence Park Improvements	76,000.00					76,000.00
SFY 2024 Monte Irvin Park Community Center	1,621,231.46		1,621,231.46			
SFY 2024 Weequahic Park Track Improvement	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 Blossoms	110,000.00					110,000.00
SFY 2024 Special General Election - BOE				3,146.83	3,146.83	
SFY 2024 Seal Asset Tracking Management System B	68,408.64		23,250.00			45,158.64
SFY 2023 Body Armor Replacement - Sheriff B	25,967.27		17,636.82			8,330.45

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #11

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
FFY 2024 Urban Areas Security Initiative	\$ 234,000.00	\$	\$ 34,927.17	\$	\$	\$ 199,072.83
FFY 2023 Emergency Management Agency Assistance B	55,000.00					55,000.00
FFY 2025 Hazard Mitigation Grant Program	199,995.30					199,995.30
SFY 2024 Pedestrian Safety	149,000.00					149,000.00
FFY 2024 State Homeland Security Program	326,943.72		94,148.25			232,795.47
FFY 2023 Body Work Camera Program - Sheriff	400,000.00					400,000.00
SFY 2023 Body Armor Replacement - Prosecutor B	797.88		797.88			
SFY 2025 Child Advocacy Unit Grant	26,231.00		26,231.00			
FFY 2023 County Office of Victim Witness Advocate	925,766.46		793,792.66			131,973.80
2023 Stop Violence Against Women Act	58,714.75		58,297.97			416.78
SCY 2023 Insurance Fraud Reimbursement B	40,456.59		25,539.26			14,917.33
SFY 2025 Sexual Assault Response Team/Nurse	222,709.00		216,840.65			5,868.35
FFY 2023 Overdose Data Action - Helping Hand	99,450.00		28,531.63			70,918.37
SFY 2024 Improvement Criminal Justice Response	34,531.73					34,531.73
SFY 2023 Body Armor Replacement - Correction	48,427.11		38,844.60			9,582.51
SFY 2025 DEP of Correct Jail Mat Initiative	719,729.00		584,363.42	(135,365.58)		
SFY 2024 Law Enforcement Officers' Training and Equipment	38,244.00		17,963.10			20,280.90
SFY 2025 Essex County Annual Transportation	9,114,622.00		5,696,038.51			3,418,583.49
SFY 2024 Clean Communities Grant	96,093.64					96,093.64
FFY 2025 Subregional Transportation Plan	138,032.56		137,961.48	(71.08)		
FFY 2024 Replacement of Bridge Street Over Passaic River B	45,201.75					45,201.75
SFY 2023 JFK Parkway Culvert and Bloomfield B	336,100.71		334,100.71			2,000.00
SFY 2024 Valley Street - 11 Inter-Maplewood and S	7,511,159.98		4,222,831.58			3,288,328.40
FCY 2024 Purchase and Instruction of Electrical Vehicle	59,040.50		28,583.50			30,457.00
SFY 2023 State Mosquito Control	476,902.30		463,593.38			13,308.92
SFY 2023 Scour Critical Remediation Bridges	2,000,000.00		1,914,673.01			85,326.99
FFY 2022 Safe Streets and Roads for All (SS4S)	379,689.57		379,385.51			304.06
SFY 2024 West Northfield Road and Label Street	2,098,252.00					2,098,252.00
SFY 2024 Intersections Springfield Avenue	8,283,420.38		18,017.39			8,265,402.99
FCY 2024 Rehabilitation of Elevators	1,359,250.00					1,359,250.00
SCY 2023 Human Services Advisory Council	51,520.45		51,520.45			
SCY 2023 General Educational Development Testing	5,414.76					5,414.76
SFY 2024 Smart Steps Program	2,250.00			750.00		3,000.00
SFY 2025 Support Assistance Individuals and Families	644,776.31		308,726.36	(171,982.45)		164,067.50
SCY 2024 Division of Family Development Workfirst NJ B	4,061,113.03		117,187.48	107,147.69		4,051,073.24

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #12

<u>Grant</u>	<u>Balance Dec. 31, 2024</u>	<u>Transferred from 2025 Budget Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2025</u>
FFY 2025 Workfirst New Jersey	\$ 2,726,713.92	\$	\$ 2,000,626.90	\$	\$	\$ 726,087.02
SFY 2025 WFNJ - Work Activities Program	4,019,048.23		3,656,442.21	67,466.20		430,072.22
FFY 2024 Summer Youth Employment Program	209,373.14		17,800.00			191,573.14
JARC Night Owl/Fairfield West Essex	777,927.32		491,985.05			285,942.27
SFY 2024 WFNJ/TANF Innovation Initiative	681,789.95		303,661.54			378,128.41
SFY 2025 Adult Literacy Innovation	500,000.00		200,195.53			299,804.47
FFY 2023 Continuum of Care Homeless	487,457.96		409,437.37			78,020.59
SCY 2024 Social Services for the Homeless B	289,364.54		195,470.50			93,894.04
LFY 2024 Tenant Resource Center	100,000.00		61,537.30			38,462.70
FCY 2024 Housing Opportunities for Persons with Aids B	61,305.00			1,161.29		62,466.29
FCY 2024 Community Service Block Grant B	90,486.34		73,426.63			17,059.71
SCY 2023 Affordable Housing Alliance Program Inc.	5,169.68					5,169.68
FFY 2023 Continuum of Care Coordinating Entry	321,984.42		298,379.46			23,604.96
FCY/SCY 2024 New Jersey Department of Health - Area Plan	4,005,838.95		1,870,169.69	(5,593.35)		2,130,075.91
FFY 2024 Senior Farmers Market Nutrition Program	4,549.99					4,549.99
FFY 2024 Federal Transit Administration Section 5310	56,990.22		56,990.22			
SC 2024 Senior Citizen and Disabled Resident Transportation	1,725,014.29		1,247,218.80			477,795.49
SCY Statewide Respite Care Program	124,036.87		119,587.03			4,449.84
SCY 2023 Respite Care Program Income	2,503.64		1,770.88			732.76
SCY 2023 SCDRTA Program Income	39,979.80		39,979.80			
SFY 2023 State Aid Reimbursement Funds	58,000.00					58,000.00
SCY 2024 Comprehensive County Funding B	678,528.74		372,543.11			305,985.63
FFY 2024 Administration of SNAP Timeliness	336,861.18		336,858.11	(3.07)		
SC 2024 Division of Mental Health - Alcoholism B	2,221,196.81		1,371,642.28	(1,000.00)		848,554.53
SFY 2025 Municipal Alliance Grant	302,582.56		124,310.32			178,272.24
SFY 2025 Personal Assistance Services (PASP)	86,537.82		72,933.87			13,603.95
SFY 2025 Special Child and Early Intervention	2,186,964.45		1,534,339.48		27,772.00	624,852.97
SFY 2024 County Innovation Reach for Reco.	323,142.87		241,187.70			81,955.17
SFY 2025 Municipal Alliance for DMHAS	18,779.28		15,129.78			3,649.50
SCY 2024 National Opioids Settlement	1,570,883.15					1,570,883.15
LCY 2024 Essex County Quick Response Team (ECQRT) E	48,890.92		11,583.39			37,307.53
FFY 2025 Substance Abuse and Mental Health	799,993.00		530,040.81			269,952.19
SFY 2024 County Environmental Health (CEHA)			107,237.95	109,237.95		2,000.00
SFY 2025 Right-to-Know	20,419.00					20,419.00
SFY 2025 Local Information Network (LINCS)	183,874.04		162,557.86	(21,316.18)		

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #13

<u>Grant</u>	<u>Balance Dec. 31, 2024</u>	<u>Transferred from 2025 Budget Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2025</u>
SFY 2025 COVID-19 Vaccination Activity D	\$ 74,446.37	\$	\$ 6,345.25	\$	\$	\$ 68,101.12
SFY 2024 County Health Infrastructure Program PT2	1,898,433.00		247,974.29			1,650,458.71
SFY 2025 Strengthening Local Public Health	6,375.00		6,173.00			202.00
SFY 2024 Medical Reserve Corp	3,580.25		2,558.74	(1,021.51)		
SFY 2025 Sustaining Local Public Health	168,049.00		159,975.04			8,073.96
SFY 2025 Pediatric Van and Screening	428,403.00		428,403.00			
SFY Children's Inter-Agency Coordination	48,485.00			(48,485.00)		
SFY 2025 County History Partnership Program	72,500.00		61,118.50			11,381.50
SFY Essex County Local Arts Program	391,400.00		315,080.23			76,319.77
LCY 2024 Zoological Society of South Mountain/Turtle Back Zoo	162,176.63		159,433.33	(93.30)		2,650.00
SFY 2024 Monte Irvin Park Community Center	5,365,783.39		4,006,443.66			1,359,339.73
LCY 2024 Turtle Back Zoo Welfare Center	550,000.00		550,000.00			
SFY 2021 Branch Brook Parks Improvement.B	393,729.39		52,204.50			341,524.89
SFY 2024 Weequahic Park Golf Course Improvement	5,819,683.08		5,238,702.73			580,980.35
SFY 2025 Primary Election Early Voting - Clerk		22,940.15	22,940.15			
SFY 2025 Primary Election - Clerk		172,302.60	172,302.60			
SCY 2025 Primary and General Election Day		163,493.00	163,493.00			
SFY 2024 General Election Early Voting - BOE		3,488.61	3,488.61			
SFY 2024 Primary Election Early Voting - BO		520,464.47	520,464.47			
SFY 2024 Special Primary Election - BOE		20,429.01	20,429.01			
SFY 2024 Primary and General Election Early		772,732.67	772,732.67			
SFY 2023 General Election Early Voting - Superintendent		237,062.26	237,062.26			
SFY 2024 Special Primary Election - Superintendent		163,004.87	163,004.87			
SFY 2024 Primary Election Early Voting - Superintendent		346,681.97	346,681.97			
SFY 2024 Body Armor Replacement - Sheriff		26,140.53	23,085.37			3,055.16
FFY 2024 Emergency Management Agency Assistance		55,000.00				55,000.00
SFY 2025 Sustained Enforcement		210,000.00	30,485.00		105,000.00	74,515.00
LCY 2025 Bulletproof Vest		162,894.00				162,894.00
Drunk Driving Enforcement FD		38,637.62				38,637.62
LCY 2025 12 Motor Helmet Comms.		17,768.85				17,768.85
LCY 2025 K-9 Food		10,000.00				10,000.00
SFY 2024 Body Armor Replacement - Prosecutor		8,823.11	7,865.47			957.64
SFY 2026 Child Advocacy Unit Grant		358,182.00	352,609.40			5,572.60
FFY 2024 County Office of Victim Witness Advance		849,720.00				849,720.00
FFY 2024 Stop Violence Against Women Act		110,539.00	11,000.00			99,539.00
SCY 2025 Insurance Fraud Reimbursement		250,000.00	243,894.06			6,105.94
FFY 2025-2026 Overdose Data Action - Helping Hand		110,526.31	239.45		5,526.31	104,760.55
FFY 2025 Edward Byrne Memorial Justice JAG		246,040.00	134,714.50			111,325.50

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #14

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
SFY 2025 Arrive Together Critical Incident Model	\$	\$ 151,300.00	\$	\$	\$	\$ 151,300.00
SFY 2025 Opt for Help and Hope Grant		225,000.00				225,000.00
SFY 2025 Mental Health Diversion Support		1,812,416.00				1,812,416.00
SFY 2025 Arrive Together Grant		350,000.00				350,000.00
SFY 2024 Victims of Crime Act		222,709.00				222,709.00
SFY 2024 Body Armor		48,760.59				48,760.59
SFY 2025 Department of Correction Jail Mat Initiative - Additional		854,484.00	57,498.59			796,985.41
SFY 2025 Law Enforcement Officers Training and Equipment		31,807.00				31,807.00
FFY 2024 State Criminal Alien Assistance		59,950.00	59,950.00			
SFY 2025 County Re-entry Coordinators Program		100,000.00	100,000.00			
SFY 2026 Essex County Annual Transportation		9,114,622.00	48,395.95			9,066,226.05
SFY 2025 Clean Communities Grant		95,311.52				95,311.52
FFY 2026 Subregional Transportation Plan		181,207.50	46,352.10			134,855.40
SFY 2025 State Mosquito Control		2,000,000.00				2,000,000.00
SFY 2025 Living Roundabout Walnut Street and West Hobart		1,410,048.49				1,410,048.49
SFY 2025 Local Bridges Future Needs		1,996,710.00	9,655.77			1,987,054.23
SFY 2025 Local Bridge Bond Act of 1999		59,606.06	59,606.06			
SFY 2025 12 Intraoffice Signal Roadway Improvement - Various Townships		13,247,309.01				13,247,309.01
SFY 2025 9 Intraoffice Signal Roadway - Bloomfield		9,287,989.21				9,287,989.21
SCY 2025 Traffic Signal Optima Adaption Improvement - Central Avenue		4,295,351.33				4,295,351.33
SCY 2025 Bridge Street Over Passaic River FD		21,398,692.53				21,398,692.53
SFY 2026 Human Services Advisory Council		72,609.00	46,049.90			26,559.10
SCY 2025 General Educational Development Testing		6,673.13				6,673.13
SYF 2026 Support Assistance Individuals and Families		656,607.00	28,630.11			627,976.89
SCY 2025 Division of Family Development Workfirst NJ		11,790,011.00	8,483,362.52	(52,401.80)		3,254,246.68
FFY 2026 Workfirst New Jersey		4,825,735.00	496,289.20			4,329,445.80
SFY 2026 WFNJ - Work Activities Program		4,055,179.00	579,754.58			3,475,424.42
FFY 2025 Summer Youth Employment Program		832,000.00	689,740.84			142,259.16
SFY 2026 JARC Night Owl/Fairfield-West Essex		650,000.00	299,164.15			350,835.85
SFY 2026 WIOA Data Reporting and Analysis		12,971.00				12,971.00
FFY 2024 Continuum of Care Homeless		819,636.00	225,912.94			593,723.06
SCY 2025 Social Services for the Homeless		4,899,975.00	2,865,466.37			2,034,508.63
SCY 2024 New Jersey Share Program Income		940.00				940.00

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #15

<u>Grant</u>	<u>Balance Dec. 31, 2024</u>	<u>Transferred from 2025 Budget Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance Dec. 31, 2025</u>
FCY 2025 Housing Opportunities for Persons with Aids	\$	\$ 600,000.00	\$ 504,714.68	\$	\$	\$ 95,285.32
FCY 2025 Community Service Block Grant		1,481,769.00	889,048.36			592,720.64
SCY 2024 Affordable Housing Alliance Program Inc.		500.00				500.00
FFY 2025 Continuum of Care Coordinating Entry		659,200.00	273,367.00			385,833.00
FFY 2025 Emergency Rental Assistance		3,732,567.48	3,731,381.89			1,185.59
SFY 2025 Data Driven Decision Making		95,000.00	89,579.74			5,420.26
SCY 2024 Care Coordination Program Income		25,322.00	4,675.14			20,646.86
FCY/SCY 2025 New Jersey Department of Health - Area Plan		7,649,133.00	4,733,505.41			2,915,627.59
FFY 2025 Senior Farmers Market Nutrition Program		4,500.00	4,495.20			4.80
SCY 2025 Senior Citizen and Disabled Resident Transportation		2,895,846.00	1,081,920.39			1,813,925.61
SCY 2025 Statewide Respite Care Program		857,000.00	532,109.12			324,890.88
SCY 2024 Respite Care Program Income		26,516.19	19,384.33			7,131.86
SCY 2024 SCDRTAP Program Income		123,200.00	123,200.00			
SFY 2024 State Aid Reimbursement Funds		58,000.00				58,000.00
SFY 2023 Body Armor Replacement Fund - YS		9,458.34				9,458.34
SCY 2025 Comprehensive County Funding		3,940,180.00	1,223,733.01			2,716,446.99
SCY 2025 Juvenile Detention Alternative		60,000.00				60,000.00
SCY 2025 Low Income Home Energy Assistance		44,283.00	44,283.00			
SCY 2025 Universal Service Fund CWA Administrative		28,312.00	28,312.00			
SCY 2026 Division of Mental Health - Alcoholism		1,443,977.00				1,443,977.00
SCY Domestic Violence Program Income		805.00				805.00
SFY 2026 Municipal Alliance Grant		343,414.00	37,445.35			305,968.65
SFY 2026 Personal Assistance Services (PASP)		162,162.00	72,551.41			89,610.59
SFY 2026 Special Child and Early Intervention		3,169,007.00	1,220,814.70			1,948,192.30
FFY 2026 County Innovation Reach for Recovery		316,752.00				316,752.00
SCY 2025 National Opioids Settlement		727,622.17				727,622.17
FFY 2026 Substance Abuse and Mental Health		799,993.00	21,700.46			778,292.54
SFY 2024-2026 County Environmental Health (CEHA)		551,340.00	207,885.50	(109,237.95)		234,216.55
SFY 2026 Right-to-Know		20,419.00				20,419.00
SFY 2026 Local Information Network (LINCS)		254,206.00	68,712.20			185,493.80
SFY 2026 Strengthening Local Public Health		42,534.00				42,534.00
SFY Children's Inter-Agency Coordination		51,656.00	24,240.00			27,416.00
SFY 2026 County History Partnership Program		81,000.00				81,000.00
SYF 2026 Essex County Local Arts Program		394,336.00				394,336.00
LCY 2025 Zoological Society of South Mountain/Turtle Back Zoo		600,000.00	598,015.30			1,984.70
SFY 2025 Branch Brook Park Alliance		500,000.00	500,000.00			

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #16

<u>Grant</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Transferred from</u> <u>2025 Budget</u> <u>Appropriations</u>	<u>Expended</u>	<u>Adjustment</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
SCY 2025 Branch Brook Park Improvements	\$	\$ 2,000,000.00	\$ 498,511.62	\$	\$	\$ 1,501,488.38
SFY 2025 Watsessing Park Playground Improvements		1,605,310.00	380,628.62			1,224,681.38
SFY 2025 Riverfront Park Improvements		1,588,275.00	424,046.00			1,164,229.00
SFY 2025 Monte Irvin Park Playground		1,405,080.00				1,405,080.00
LCY 2025 Turtle Back Zoo Sprinter Crew		90,000.00				90,000.00
SCY 2026 Branch Brook Park Pedestrian Upgrades		1,375,000.00				1,375,000.00
SCY 2026 Riverbank Park Playground Safety		400,000.00				400,000.00
Capital Transportation Program	46,742.30					46,742.30
SFY 2024 Special Primary Election Resolution #2025-00730		705,044.13			705,044.13	
	<u>\$185,546,559.98</u>	<u>\$141,361,200.71</u>	<u>\$107,086,453.06</u>	<u>\$ (202,575.27)</u>	<u>\$1,246,670.74</u>	<u>\$218,372,061.62</u>
<u>Reference</u>	<u>A</u>	<u>Sheet #17</u>	<u>Sheet #17</u>	<u>Below</u>	<u>Sheet #17</u>	<u>A</u>

	<u>Ref.</u>	
Due to Current Fund	A-19	\$ 203,736.56
Less: Prior Year Outstanding Check Cancelled	A-4	(1,161.29)
	Above	<u>\$ 202,575.27</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-22
Sheet #17

	<u>Ref.</u>	Transferred from 2025 Budget <u>Appropriations</u>	<u>Expended</u>	<u>Cancelled</u>
Federal and State Grants	A-3	\$ 141,206,752.71	\$	\$
Cash Disbursements	A-4		106,393,403.43	
Essex County Matching Funds	A-4	154,448.00		
Due to State of New Jersey	A-17		693,049.63	
Federal and State Grants Receivable	A-21			<u>1,246,670.74</u>
Sheet #16		<u>\$ 141,361,200.71</u>	<u>\$ 107,086,453.06</u>	<u>\$ 1,246,670.74</u>

COUNTY OF ESSEX, NEW JERSEY
CURRENT FUND

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

A-23

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Collections</u>	<u>Anticipated as</u> <u>Current Fund</u> <u>Revenue</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Respite Care - Program Income	\$ 26,516.19	\$ 19,987.71	\$ 26,516.19	\$ 19,987.71
Senior Initiatives/Care Coordinating, Program Income	25,322.00	72,906.00	25,322.00	72,906.00
Domestic Violence	805.00	700.00	805.00	700.00
Affordable Housing Alliance of NJ	500.00		500.00	
General Education Development Program Income	6,673.13	2,009.50	6,673.13	2,009.50
SCDRTAP - Special Transportation Program Income	123,200.00	350,000.00	123,200.00	350,000.00
SSP Technology Support (NJIT) - 2021	5,825.40			5,825.40
Body Armor Replacement/Prosecutor	8,823.11		8,823.11	
Body Armor Replacement/Correction	48,760.59		48,760.59	
Body Armor Replacement/Youth Service	20,362.22		9,458.34	10,903.88
Body Armor Replacement/Sheriff	26,140.53		26,140.53	
Children's Inter (CIACC) Assistance Program	2,112.00		2,112.00	
State Police 2021	8,162.13			8,162.13
2022 Primary Early Voting	262,796.01			262,796.01
Other	3.00			3.00
Emergency Rental Assistance	3,732,567.48		3,732,567.48	
New Jersey Share Program Income	940.00	800.00	940.00	800.00
Opioid - Township of Livingston		55,717.37	55,717.37	
PA4488PW1915-FEMA4488 COVID 9-04-25		168,597.60		168,597.60
Local Efficiency Achievement Program (EAP) - Health Department		75,000.00		75,000.00
PA4488PW48-FEMA4488 COVID 11-17-25		50,827.82		50,827.82
2024 General Election Early Voting SOE		323,245.60		323,245.60
General Election Early Voting Clerk		31,653.66		31,653.66
Excess Revenue (RF#1085(25) for SCY 26 Drunk Driving Enforcement		636.22		636.22
	<u>\$ 4,299,508.79</u>	<u>\$ 1,152,081.48</u>	<u>\$ 4,067,535.74</u>	<u>\$ 1,384,054.53</u>
<u>Reference</u>	<u>A</u>	<u>A-4</u>	<u>A-21</u>	<u>A</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

CASH RECEIPTS AND DISBURSEMENTS

B-1

	<u>Ref.</u>	<u>Other Trust Fund</u>
Balance December 31, 2024	B	\$ 72,641,147.21
Increased by:		
Grants Receivable:		
Community Development Programs	B-3	\$ 6,012,683.60
Taxes Receivable	B-4	20,635,898.94
Other Accounts Receivable	B-5	549,045.40
Interfunds Receivable	B-6	1,000,000.00
Payroll Deductions Payable	B-7	161,306,875.06
Sales Tax Payable	B-8	58,848.62
Due to U.S. Department of Housing and Urban Development	B-9	938,688.06
Security Deposits	B-11	10,000.00
Performance Bonds	B-12	1,592,144.28
Employees' Retirement System	B-13	33,266.75
Community Development Programs	B-14	519,007.25
State Unemployment Insurance Fund	B-15	600,233.73
Workers' Compensation Claims Fund	B-16	5,630,518.59
Dedicated Funds:		
Constitutional Offices	B-17	358,973.81
Law Enforcement Trust Funds	B-18	12,711,887.93
Federal Equitable Sharing Program	B-19	4,070,536.99
Parks, Recreational and Cultural Affairs Programs	B-20	2,398,696.25
Open Space Trust Fund	B-21	1,172,338.14
Other Trust Funds	B-22	5,140,913.95
		<u>224,740,557.35</u>
		297,381,704.56
Decreased by:		
Disbursements per Schedule	B-2	<u>217,247,430.29</u>
Balance December 31, 2025	B	<u>\$ 80,134,274.27</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SCHEDULE OF DISBURSEMENTS

B-2

	<u>Ref.</u>	<u>Other Trust Fund</u>
Other Accounts Receivable	B-5	\$ 612,119.10
Payroll Deductions Payable	B-7	161,651,184.37
Sales Tax Payable	B-8	58,848.62
Performance Bonds	B-12	932,705.94
Employees' Retirement System	B-13	1,418,259.98
Community Development Programs	B-14	8,017,161.86
State Unemployment Insurance Fund	B-15	2,164,663.52
Workers' Compensation Claims Fund	B-16	5,232,767.39
Dedicated Funds - Constitutional Offices	B-17	341,062.83
Law Enforcement Trust Funds	B-18	12,187,645.53
Federal Equitable Sharing Program	B-19	660,727.78
Parks, Recreational and Cultural Affairs Programs	B-20	2,067,780.63
Open Space Trust Fund	B-21	15,518,256.82
Other Trust Funds	B-22	<u>6,384,245.92</u>
	B-1	<u>\$217,247,430.29</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

GRANTS RECEIVABLE - COMMUNITY DEVELOPMENT PROGRAMS

B-3

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Grants</u> <u>Awarded</u>	<u>Collections</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Operating Programs:					
Community Development Programs	\$ 5,466,920.14	\$	\$ 4,098,332.44	\$	\$ 1,368,587.70
Recovery Programs	266,583.28			266,583.28	
Emergency Shelter Programs	791,490.58		453,408.00		338,082.58
Home Programs	5,817,429.67		788,311.30		5,029,118.37
Home - American Rescue Plan		4,533,835.00			4,533,835.00
CARES Act:					
CDBG	3,978,341.54		672,631.86		3,305,709.68
ESG - Homeless Prevention 1	863,706.26				863,706.26
ESG - Homeless Prevention 2	1,362,187.69				1,362,187.69
Owner-Occupied Rehabilitation Program	<u>1,162,186.70</u>	<u> </u>	<u> </u>	<u> </u>	<u>1,162,186.70</u>
	<u>\$ 19,708,845.86</u>	<u>\$ 4,533,835.00</u>	<u>\$ 6,012,683.60</u>	<u>\$ 266,583.28</u>	<u>\$ 17,963,413.98</u>
<u>Reference</u>	<u>B</u>	<u>B-14</u>	<u>B-1</u>	<u>B-14</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

TAXES RECEIVABLE

B-4

	Balance Dec. 31, 2024	2024 Open Space Tax Levy	Added and Omitted Taxes Per Chapter 397, P.L. 1941	Decrease	Balance Dec. 31, 2025
Township of Belleville	\$ 5,609.71	\$ 718,210.88	\$ 779.78	\$ 723,820.59	\$ 779.78
Township of Bloomfield	1,255.75	1,167,815.89	922.88	1,169,071.65	922.87
Borough of Caldwell	3,116.30	232,159.39	253.25	235,275.68	253.26
Township of Cedar Grove	2,595.60	459,168.71	4,666.85	466,431.16	0.00
City of East Orange	3,128.76	817,660.85	4,637.22	820,789.61	4,637.22
Borough of Essex Fells	300.55	139,801.49	350.32	140,102.05	350.31
Township of Fairfield	293.21	608,146.00	1,946.36	608,439.21	1,946.36
Borough of Glen Ridge	970.30	405,025.40	856.32	405,995.70	856.32
Township of Irvington	3,393.21	655,995.93	1,978.76	659,389.15	1,978.75
Township of Livingston	14,168.03	1,752,727.17	14,573.29	1,766,895.21	14,573.28
Township of Maplewood	2,624.57	922,807.68	2,401.03	925,432.25	2,401.03
Township of Millburn	9,969.75	1,934,991.83	6,282.86	1,944,961.59	6,282.85
Township of Montclair	4,915.30	1,768,829.24	4,041.23	1,773,744.54	4,041.23
City of Newark	45,848.45	4,120,780.45	8,399.58	4,166,628.89	8,399.59
Borough of North Caldwell	1,152.08	377,063.27	1,449.37	378,215.36	1,449.36
Township of Nutley	1,576.99	842,073.54	1,449.91	843,650.53	1,449.91
City of Orange Township	822.03	361,321.12	603.12	362,143.15	603.12
Borough of Roseland	410.93	312,656.65	216.86	313,067.59	216.85
Township of South Orange Village	240.10	670,238.19	612.08	670,478.30	612.07
Township of Verona	441.61	517,338.03	661.04	517,779.65	661.03
Township of West Caldwell	571.47	466,606.42	1,791.58	467,177.89	1,791.58
Township of West Orange	1,566.54	1,279,509.49	91.08	1,281,076.04	91.07
	<u>\$ 104,971.24</u>	<u>\$ 20,530,927.62</u>	<u>\$ 58,964.77</u>	<u>\$ 20,640,565.79</u>	<u>\$ 54,297.84</u>
Reference	B	B-21	B-21	Below	B
			Ref.		
		Cash Receipts	B-1	\$ 20,635,898.94	
		Interfunds Receivable	B-6	4,666.85	
			Above	<u>\$ 20,640,565.79</u>	

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

OTHER ACCOUNTS RECEIVABLE

B-5

		<u>Other Trust Fund</u>			
	<u>Ref.</u>	<u>Total</u>	<u>Restitution Fees</u>	<u>Utilities Authority</u>	<u>Dedicated Funds</u>
Balance December 31, 2024	B	<u>\$ 47,972.47</u>	<u>\$4,965.91</u>	<u>\$ 40,729.22</u>	<u>\$ 2,277.34</u>
Increased by:					
Payroll Advances		516,888.08		516,888.08	
Board of Taxation		95,231.02			95,231.02
	B-2	<u>612,119.10</u>		<u>516,888.08</u>	<u>95,231.02</u>
		660,091.57	4,965.91	557,617.30	97,508.36
Decreased by:					
Cash Collections	B-1	<u>549,045.40</u>		<u>482,837.46</u>	<u>66,207.94</u>
Balance December 31, 2025	B	<u><u>\$111,046.17</u></u>	<u><u>\$4,965.91</u></u>	<u><u>\$ 74,779.84</u></u>	<u><u>\$31,300.42</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

INTERFUNDS RECEIVABLE

B-6

	<u>Ref.</u>	<u>Other Trust Fund Current Fund</u>
Increased by:		
Taxes Receivable	B-4	\$ 4,666.85
Budget Appropriation	B-13	1,000,000.00
Deposit in Error	B-19	85,718.21
Advances	B-22	<u>1,437.77</u>
		1,091,822.83
Decreased by:		
Settlements	B-1	<u>1,000,000.00</u>
Balance December 31, 2025	B	<u><u>\$ 91,822.83</u></u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PAYROLL DEDUCTIONS PAYABLE

B-7

	<u>Ref.</u>	<u>Other Trust Fund</u>
Balance December 31, 2024	B	\$ 8,047,408.15
Increased by:		
Payroll Deductions	B-1	161,306,875.06
		<u>169,354,283.21</u>
Decreased by:		
Payments	B-2	161,651,184.37
Balance December 31, 2025	B	<u>\$ 7,703,098.84</u>
 <u>Analysis of Balance</u>		
Pension		\$ 7,623,686.21
Garnishments		3,870.97
Section 125		67,912.82
Other		<u>7,628.84</u>
		<u>\$ 7,703,098.84</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

SALES TAX PAYABLE

B-8

	<u>Ref.</u>	<u>Other Trust Fund</u>
Increased by: Collections	B-1	\$58,848.62
Decreased by: Payments	B-2	<u>58,848.62</u>
		<u>\$ -</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-9

	<u>Ref.</u>	
Balance December 31, 2024	B	\$ 43,837.49
Increased by:		
Interest Income Due to HUD	B-1	<u>938,688.06</u>
Balance December 31, 2025	B	<u>\$982,525.55</u>

BID DEPOSITS

B-10

	<u>Ref.</u>	
Balance December 31, 2024	B	<u>\$ 17,728.25</u>
Balance December 31, 2025	B	<u>\$ 17,728.25</u>

SECURITY DEPOSITS

B-11

	<u>Ref.</u>	
Balance December 31, 2024	B	\$ 12,000.00
Increased by:		
Prior Period Adjustment	B-1	<u>10,000.00</u>
Balance December 31, 2025	B	<u>\$ 22,000.00</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

PERFORMANCE BONDS

B-12

	<u>Ref.</u>		
Balance December 31, 2024	B		\$3,202,531.32
Increased by:			
Performance Bond Collections:			
Road Opening Deposits		\$1,554,644.00	
Interest on Deposits		<u>37,500.28</u>	
	B-1		<u>1,592,144.28</u>
			4,794,675.60
Decreased by:			
Refunds	B-2		<u>932,705.94</u>
Balance December 31, 2025	B		<u>\$3,861,969.66</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR EMPLOYEES' RETIREMENT SYSTEM

B-13

	<u>Ref.</u>		
Balance December 31, 2024	B		\$ 988,188.40
Increased by:			
Annuity Collections		\$ 25,013.00	
Reimbursements		<u>8,253.75</u>	
	B-1	33,266.75	
Budget Appropriation	B-6	<u>1,000,000.00</u>	
			<u>1,033,266.75</u>
			2,021,455.15
Decreased by:			
Pension Payments	B-2		<u>1,418,259.98</u>
Balance December 31, 2025	B		<u>\$ 603,195.17</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT PROGRAMS

B-14

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Increase</u>		<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
		<u>Grants</u>	<u>Other</u>		
<u>Operating Programs</u>					
Community Development Programs	\$ 4,616,825.75	\$ -	\$168,731.86	\$3,368,945.58	\$ 1,416,612.03
Recovery Program	266,583.28			266,583.28	
Emergency Shelter Programs	817,884.36			480,151.78	337,732.58
Home Programs	6,200,904.50			1,171,836.13	5,029,068.37
Home - American Rescue Plan		4,533,835.00			4,533,835.00
CARES Act:					
CDBG	4,425,243.73			1,244,534.05	3,180,709.68
ESG - Homeless Prevention 1	904,208.41			40,502.15	863,706.26
ESG - Homeless Prevention 2	1,362,187.04		0.65		1,362,187.69
Owner-Occupied Rehabilitation Program	1,723,454.70			561,268.00	1,162,186.70
<u>Loan Repayment Programs</u>					
General Repayment	190,303.08		1,466.21		191,769.29
Repayment Revolving Fund	623,582.68				623,582.68
Program Income	2,130,173.33		348,808.53	1,149,924.17	1,329,057.69
	<u>\$23,261,350.86</u>	<u>\$4,533,835.00</u>	<u>\$519,007.25</u>	<u>\$8,283,745.14</u>	<u>\$20,030,447.97</u>

Reference

B

B-3

B-1

Below

B

Ref.

Cash Disbursements
CDBG Grants Receivable

Cash Disbursements
CDBG Grants Receivable

B-2

B-3

Above

\$8,017,161.86

266,583.28

\$8,283,745.14

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR STATE UNEMPLOYMENT INSURANCE FUND

B-15

	<u>Ref.</u>	
Balance December 31, 2024	B	\$3,678,478.21
Increased by:		
Payroll Deductions		\$ 492,303.07
Interest on Investments		<u>107,930.66</u>
	B-1	<u>600,233.73</u>
		4,278,711.94
Decreased by:		
Payments	B-2	<u>2,164,663.52</u>
Balance December 31, 2025	B	<u>\$2,114,048.42</u>

RESERVE FOR WORKERS' COMPENSATION CLAIMS FUND

B-16

	<u>Ref.</u>	
Balance December 31, 2024	B	\$ 38,137.42
Increased by:		
Budget Appropriations:		
2025		\$3,843,915.25
Refunds, Subrogations and Recoveries		<u>1,786,603.34</u>
	B-1	<u>5,630,518.59</u>
		5,668,656.01
Decreased by:		
Claims		5,162,517.39
Management Fees		<u>70,250.00</u>
	B-2	<u>5,232,767.39</u>
Balance December 31, 2025	B	<u>\$ 435,888.62</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR DEDICATED FUNDS
CONSTITUTIONAL OFFICES

B-17

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Board of Taxation	\$ 20,547.05	\$129,997.90	\$ 83,659.22	\$ 66,885.73
Register of Deeds and Mortgages	368,884.04	162,838.22	226,743.61	304,978.65
County Clerk	80,056.05	23,143.69		103,199.74
Surrogate's Court	29,550.91	42,994.00	30,660.00	41,884.91
Compensated Absences	<u>200,000.00</u>	<u> </u>	<u> </u>	<u>200,000.00</u>
	<u>\$699,038.05</u>	<u>\$358,973.81</u>	<u>\$341,062.83</u>	<u>\$716,949.03</u>
<u>Reference</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

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

B-18

		<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Seized Asset Funds		\$ 7,427,409.39	\$ 2,378,731.23	\$ 2,435,421.83	\$ 7,370,718.79
Prosecutor's Office		619,124.28	8,204,789.64	7,462,320.84	1,361,593.08
Metro North Task Force		37,729.17			37,729.17
Sheriff's Office		139,351.42	86,954.43		226,305.85
Sheriff Modernization		78,441.24	91,106.06	77,504.36	92,042.94
Sheriff Outside Employment		590,498.23	1,950,306.57	1,502,319.41	1,038,485.39
Special Appropriation to the Prosecutor FY 2020		<u>1,987,262.70</u>		<u>710,079.09</u>	<u>1,277,183.61</u>
		<u>\$10,879,816.43</u>	<u>\$12,711,887.93</u>	<u>\$12,187,645.53</u>	<u>\$11,404,058.83</u>
	<u>Reference</u>	<u>Below</u>	<u>Below</u>	<u>Below</u>	<u>Below</u>
	<u>Ref.</u>				
Reserve Balance	B	\$10,453,063.06	\$	\$	\$11,033,910.07
Unidentified	B	426,753.37			370,148.76
Collections	B-1		12,711,887.93		
Expenditures	B-2			12,187,645.53	
	Above	<u>\$10,879,816.43</u>	<u>\$12,711,887.93</u>	<u>\$12,187,645.53</u>	<u>\$11,404,058.83</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR FEDERAL EQUITABLE SHARING PROGRAM

B-19

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Prosecutor's Office:				
Department of Treasury	\$ 102,210.00	\$ 15,825.13	\$	\$ 118,035.13
Department of Justice	<u>1,057,711.72</u>	<u>3,519,188.81</u>	<u>616,321.03</u>	<u>3,960,579.50</u>
	<u>1,159,921.72</u>	<u>3,535,013.94</u>	<u>616,321.03</u>	<u>4,078,614.63</u>
Sheriff's Office:				
Department of Treasury	40,249.55	254.97	7,156.45	33,348.07
Department of Justice	<u>83,756.77</u>	<u>620,986.29</u>	<u>37,250.30</u>	<u>667,492.76</u>
	<u>124,006.32</u>	<u>621,241.26</u>	<u>44,406.75</u>	<u>700,840.83</u>
	<u>\$1,283,928.04</u>	<u>\$4,156,255.20</u>	<u>\$660,727.78</u>	<u>\$4,779,455.46</u>
<u>Reference</u>	<u>B</u>	<u>Below</u>	<u>Below</u>	<u>B</u>
	<u>Ref.</u>			
Collections	B-1	\$4,070,536.99	\$	
Expenditures	B-2		660,727.78	
Interfund	B-6	<u>85,718.21</u>		
	Above	<u>\$4,156,255.20</u>	<u>\$660,727.78</u>	

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR PARKS, RECREATIONAL
AND CULTURAL AFFAIRS PROGRAMS

B-20

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Highlawn Pavilion - Improvement at Eagle Rock Reservation	\$ 47,772.34	\$ 58,000.00	\$ 23,657.38	\$ 82,114.96
Cultural Affairs	54,986.54	48,450.00	14,136.00	89,300.54
Recreation Programs	78,775.03	117,864.25	69,825.75	126,813.53
Turtle Back Zoo - Gifts and Donations	29,479.59	4,235.00	8,292.87	25,421.72
Parks Maintenance	6,644.15			6,644.15
Security Deposits - Riker Hill Rentals	54,693.09			54,693.09
Parks - Golf Beautification	290,191.14	420,180.00	590,265.45	120,105.69
South Mountain Recreation Center Beautification	79,435.14	18,000.00	19,913.06	77,522.08
South Mountain Recreation Center Enhancement	<u>979,549.16</u>	<u>1,731,967.00</u>	<u>1,341,690.12</u>	<u>1,369,826.04</u>
	<u>\$1,621,526.18</u>	<u>\$2,398,696.25</u>	<u>\$2,067,780.63</u>	<u>\$1,952,441.80</u>
<u>Reference</u>	<u>B</u>	<u>B-1</u>	<u>B-2</u>	<u>B</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OPEN SPACE TRUST FUND

B-21

	<u>Ref.</u>			
Balance December 31, 2024	B			\$27,050,512.91
Increased by:				
Interest Earned on Deposits	B-1		\$ 1,172,338.14	
2024 Tax Levy	B-4	\$20,530,927.62		
Added and Omitted Taxes per				
Chapter 397, P.L. 1941	B-4	<u>58,964.77</u>		
			<u>20,589,892.39</u>	
				<u>21,762,230.53</u>
				48,812,743.44
Decreased by:				
Expenditures:				
Cash Disbursed	B-2			<u>15,518,256.82</u>
Balance December 31, 2025	B			<u>\$33,294,486.62</u>

COUNTY OF ESSEX, NEW JERSEY
TRUST FUND

RESERVE FOR OTHER TRUST FUNDS

B-22

	<u>Balance</u> <u>Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>Dec. 31, 2025</u>
Intoxicated Driver's Resource Center	\$ 6,208.03	\$ 210,120.77	\$ 216,310.71	\$ 18.09
Environmental Quality and Enforcement Fund	114,836.27	84,537.89	49,406.13	149,968.03
Weights and Measures	33,653.31	37,985.50	50,304.34	21,334.47
Prisoners' Benefit Funds	1,027,506.36	4,553,343.72	4,952,723.32	628,126.76
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		367.50	774.41
Auto Theft Penalties	63,154.18	3,148.84		66,303.02
Snow Removal Trust Fund	9,000,979.23		631,819.29	8,369,159.94
Mosquito Control	730,059.23			730,059.23
E-Filing Fee Trust Fund	716.33			716.33
Homeless Fund	502,587.66	151,929.00	287,022.63	367,494.03
Homeless Fund - Code Blue	195,174.00	101,286.00	196,292.00	100,168.00
	<u>\$11,678,455.07</u>	<u>\$5,142,351.72</u>	<u>\$6,384,245.92</u>	<u>\$10,436,560.87</u>

Reference

B

Below

Below

B

Ref.

Collections
Expenditures
Interfund

B-1
B-2
B-6

\$5,140,913.95

1,437.77

\$
6,384,245.92

Above

\$5,142,351.72

\$6,384,245.92

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

GENERAL CAPITAL CASH - TREASURER

C-2

	<u>Ref.</u>		
Balance December 31, 2024	C		\$ 51,004,811.03
Increased by Receipts:			
Premium on Sale of Bonds	C-1	\$ 724,363.36	
Open Space Fund Contribution	C-6	2,902,000.00	
Grant Award	C-6	5,000,000.00	
Encumbrances	C-8	28,253,066.10	
Capital Improvements	C-9	1,500,000.00	
Reserve for Improvements	C-10	568,062.00	
Bond Anticipation Notes	C-11	67,644,000.00	
Sale of Bonds	C-14	<u>3,100,000.00</u>	
			<u>109,691,491.46</u>
			<u>160,696,302.49</u>
Decreased by Disbursements:			
Improvement Authorizations	C-7	33,302,545.86	
Encumbrances Payable	C-8	26,343,308.39	
Reserve for Improvements	C-10	589,806.24	
Bond Anticipation Notes	C-11	<u>45,359,000.00</u>	
			<u>105,594,660.49</u>
Balance December 31, 2025	C		<u><u>\$ 55,101,642.00</u></u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-3
Sheet #1

	<u>Ordinance Number</u>	<u>Balance Dec. 31, 2024</u>	<u>Receipts Other</u>	<u>Disbursements</u> <u>Improvement Authorizations</u>	<u>Other</u>	<u>Transfers</u> <u>From</u>	<u>To</u>	<u>Balance Dec. 31, 2025</u>
Fund Balance		\$ 1,071,071.47	\$ 724,363.36	\$	\$	\$	\$	\$ 1,795,434.83
Capital Improvement Fund		1,318,039.08	1,500,000.00			1,165,000.00		1,653,039.08
Reserve for Improvements		916,516.52	568,062.00		589,806.24			894,772.28
Bond Anticipation Notes			67,644,000.00		45,359,000.00	22,285,000.00		
Bond Sale			3,100,000.00			3,100,000.00		
Open Space Contribution			2,902,000.00			2,902,000.00		
Encumbrances Payable		20,170,882.05	28,253,066.10		26,343,308.39	150,993.23		21,929,646.53
<u>Improvement Authorizations</u>								
Improvements at Various Golf Courses	07-34/08-04/9-04 10-05/11-04/12-04	57,333.02						57,333.02
Improvement of the Essex County College	11-09	439,220.45		384,756.71				54,463.74
Improvement of the Essex County College	11-13	21,536.02		7,452.00				14,084.02
Various Capital Equipment	12-08	18,536.83						18,536.83
Construction of Parking Garage at South Mountain Recreation Complex	14-07	91,478.86						91,478.86
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
Essex County College Improvements	16-13	339,469.01		37,469.40				301,999.61
Acquisition of Various Capital Equipment	16-18	1,673.19						1,673.19
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
Acquisition of Various Capital Equipment	17-08	2,641.79						2,641.79
Various Capital Improvements:	18-01							
a. Park Rehabilitation Program		0.42						0.42
b. Improvements to Bridges, Culverts and Storm Drainage		3.38						3.38
c. Various County Building Improvements		9.35						9.35

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-3
Sheet #2

	<u>Ordinance Number</u>	<u>Balance Dec. 31, 2024</u>	<u>Receipts Other</u>	<u>Disbursements</u> <u>Improvement Authorizations</u>	<u>Other</u>	<u>Transfers</u> <u>From</u>	<u>To</u>	<u>Balance Dec. 31, 2025</u>
<u>Improvement Authorizations</u>								
HOR Office Complex Improvements	18-06	\$	\$	\$	\$	\$	\$ 30,065.68	\$ 30,065.68
Acquisition of Various Capital Equipment	19-01	195,615.53		50,444.00				145,171.53
Various Capital Improvements: c. Various County Building Improvements	19-02	2.36						2.36
Essex County College Improvements	19-03	3,289,021.30		2,334,717.58				954,303.72
Various Capital Improvements: c. Various County Building Improvements	20-01	2,004.65		2,611.31			1,000.00	393.34
Hall of Records Complex Improvements	20-02	404,960.61		388,600.00				16,360.61
Capital Equipment and Capital Improvements	20-03	477,855.88		60,188.24				417,667.64
Various Capital Equipment	20-09	480,000.00		480,000.00				
Essex County College Improvements	20-13	235.14		235.14				
Capital Improvements	20-17	732,017.74						732,017.74
Various Capital Improvements: c. Various County Building Improvements	21-01	448.74		0.10				448.64
Essex County College Improvements	21-02	2,050,283.84		1,549,318.24				500,965.60
Various Improvements to County Facilities	21-06	2,269,009.44		2,269,009.44				
Various Capital Improvements	22-01	89,864.44					120,927.55	210,791.99
Acquisition of Buses/Vehicles	22-02	12,224.91						12,224.91
Construction of New Academic Building (West Essex)	22-03	3,244,708.68		57,849.92				3,186,858.76
Renovations to Three County Bridges	22-05	(3,981,443.41)						(3,981,443.41)
Essex County College Improvements	22-06	3,536,000.00		1,060,709.28			1,000.00	2,476,290.72
Essex County Correctional Facility	22-10	107,295.02						107,295.02
Various Capital Equipment and Improvements	22-14	177,674.18		177,674.16				0.02
Various Capital Improvements	23-03	1,990,269.87		1,990,028.26				241.61
Acquisition and Install of Network Cyber Security	23-05	1,194,330.15		879,727.04				314,603.11
Renovations to the Parks - Administration Building	23-06	(8,300,000.00)	5,000,000.00				1,700,000.00	(1,600,000.00)
Construction of New Parking - West Essex Campus	23-09	18,135.54		780.52				17,355.02

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

C-3
Sheet #3

	<u>Ordinance Number</u>	<u>Balance Dec. 31, 2024</u>	<u>Receipts Other</u>	<u>Disbursements Improvement Authorizations</u>	<u>Other</u>	<u>Transfers From</u>	<u>To</u>	<u>Balance Dec. 31, 2025</u>
<u>Improvement Authorizations</u>								
Essex County College Improvements	23-10	\$ 3,000,000.00	\$	\$	\$	\$	\$	\$ 3,000,000.00
Animal Wellness Center	23-16	(2,400,000.00)					1,200,000.00	(1,200,000.00)
Various Capital Improvements	24-04	10,275,511.81		4,493,347.62				5,782,164.19
Acquisition of Various Equipment	24-05	349,634.39		65,684.48				283,949.91
Essex County College Improvements	24-06	3,900,000.00						3,900,000.00
Various Acquisitions for Sheriff's Office	24-10	202,016.81		202,016.36				0.45
Veteran's Courthouse Elevators Modernization	24-17	3,169,393.91		3,169,393.91				
Various Capital Improvements	25-02			6,476,609.82			13,450,000.00	6,973,390.18
Various Acquisitions and Improvements	25-03			2,163,922.33			5,000,000.00	2,836,077.67
Acquisition of Real Property	25-05			5,000,000.00			5,000,000.00	
ECC Improvements	25-06						3,100,000.00	3,100,000.00
		<u>\$ 51,004,811.03</u>	<u>\$ 109,691,491.46</u>	<u>\$ 33,302,545.86</u>	<u>\$ 72,292,114.63</u>	<u>\$ 29,602,993.23</u>	<u>\$ 29,602,993.23</u>	<u>\$ 55,101,642.00</u>
<u>Reference</u>		<u>C</u>	<u>Below</u>	<u>C-2</u>	<u>Below</u>	<u>Contra</u>	<u>Contra</u>	<u>C</u>
		<u>Ref.</u>						
Fund Balance	C-1	\$ 724,363.36			\$			
Deferred Charges to Future Taxation - Unfunded	C-6	7,902,000.00						
Encumbrances Payable	C-8	28,253,066.10			26,343,308.39			
Capital Improvement Fund	C-9	1,500,000.00						
Reserve for Improvements	C-10	568,062.00			589,806.24			
Bond Anticipation Notes	C-11	67,644,000.00			45,359,000.00			
Serial Bonds	C-14	3,100,000.00						
	Above		<u>\$ 109,691,491.46</u>		<u>\$ 72,292,114.63</u>			

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ECIA CAPITAL LEASES GUARANTEED BY COUNTY

C-4

	<u>Ref.</u>	
Balance December 31, 2024	C	\$ 249,260,000.00
Decreased by:		
Principal	C-15	<u>15,050,000.00</u>
Balance December 31, 2025	C	<u><u>\$ 234,210,000.00</u></u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

C-5

	<u>Ref.</u>		
Balance December 31, 2024	C		\$610,233,275.40
Increased by:			
Serial Bonds Issued	C-6		<u>3,100,000.00</u>
			613,333,275.40
Decreased by:			
Redemptions:			
Loans Payable	C-12	\$ 778,809.24	
Refunding Bonds	C-13	22,700,000.00	
Serial Bonds	C-14	<u>29,640,000.00</u>	
			<u>53,118,809.24</u>
Balance December 31, 2025	C		<u>\$560,214,466.16</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

C-6

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Bond Life (Years)</u>	<u>Balance Dec. 31, 2024</u>	<u>2025 Authorizations</u>	<u>Open Space Contribution</u>	<u>Bonds Issued</u>	<u>Grant Award</u>	<u>Balance Dec. 31, 2025</u>	<u>Analysis of Balance Dec. 31, 2025</u>	
									<u>Bond Anticipation Notes</u>	<u>Unexpended Improvement Authorizations</u>
20-01	Various Capital Improvements: Various County Building Improvements	15	\$ 1,000.00	\$	\$ 1,000.00	\$	\$	\$	\$	\$
22-05	County Infrastructure Renovations	15	4,406,407.91					4,406,407.91		424,964.50
22-06	Essex County College Renovations	15	1,000.00		1,000.00					
22-10	Essex County Correctional Facility Roof Replacement	15	9,785,000.00					9,785,000.00	9,785,000.00	
22-14	Various Capital Improvements	15	1,000,000.00					1,000,000.00	1,000,000.00	
23-03	Various Capital Improvements	15	14,202,000.00					14,202,000.00	14,202,000.00	
23-05	Acquisition and Installation of Network Cyber Security	7	1,425,000.00					1,425,000.00	1,425,000.00	
23-06	Renovations to the Parks - Administration Building	15	8,300,000.00		1,700,000.00		5,000,000.00	1,600,000.00		1,600,000.00
23-09	Construction of New Parking West Essex Campus	30	1,800,000.00					1,800,000.00	1,800,000.00	
23-16	Animal Wellness Center	30	2,400,000.00		1,200,000.00			1,200,000.00		1,200,000.00
24-04	Various Capital Improvements	15	11,290,606.09					11,290,606.09	11,290,606.09	
24-05	Acquisition of Various Equipment	15	1,662,000.00					1,662,000.00	1,662,000.00	
24-10	Various Acquisitions for Sheriff's Office	15	1,025,000.00					1,025,000.00	1,025,000.00	
24-17	Veteran's Courthouse Elevators Modernization	15	3,169,393.91					3,169,393.91	3,169,393.91	
25-02	Various Capital Improvements	15		12,775,000.00				12,775,000.00	12,775,000.00	
25-03	Various Acquisitions and Improvements	15		4,750,000.00				4,750,000.00	4,750,000.00	
25-05	Acquisition of Real Property	30		4,760,000.00				4,760,000.00	4,760,000.00	
25-06	ECC Improvements	15		3,100,000.00		3,100,000.00				
			<u>\$60,467,407.91</u>	<u>\$25,385,000.00</u>	<u>\$2,902,000.00</u>	<u>\$ 3,100,000.00</u>	<u>\$5,000,000.00</u>	<u>\$74,850,407.91</u>	<u>\$67,644,000.00</u>	<u>\$ 424,964.50</u>
	<u>Reference</u>		<u>C</u>	<u>C-7</u>	<u>C-2</u>	<u>C-5</u>	<u>C-2</u>	<u>C</u>	<u>C-11</u>	<u>C-3</u>
										<u>C-7</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-7
Sheet #1

	<u>Ordinance</u>			<u>Balance</u> <u>Dec. 31, 2024</u>		<u>2025</u> <u>Authorizations</u>	<u>Paid or</u> <u>Charged</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>	
	<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Funded</u>	<u>Unfunded</u>				<u>Funded</u>	<u>Unfunded</u>
Improvements at Various Golf Courses	07-34	01-16-08	\$ 7,000,000.00	\$ 57,333.02	\$	\$	\$	\$	\$ 57,333.02	\$
Improvement of the Essex County College	11-09	07-06-11	1,500,000.00	439,220.45			384,756.71		54,463.74	
Improvement of the Essex County College	11-13	10-26-11	2,500,000.00	21,536.02			7,452.00		14,084.02	
Various Capital Equipment	12-08	05-17-12	6,000,000.00	18,536.83					18,536.83	
Construction of Parking Garage at South Mountain Recreation Complex	14-07	05-28-14	11,000,000.00	91,478.86					91,478.86	
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	
Essex County College Improvements	16-13	04-27-16		339,469.01			37,469.40		301,999.61	
Acquisition of Various Capital Equipment	16-18	08-10-16	1,090,000.00	1,673.19					1,673.19	
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	
Acquisition of Various Capital Equipment	17-08	10-18-17	2,500,000.00	2,641.79					2,641.79	
Various Capital Improvements:	18-01	01-17-18								
a. Park Rehabilitation Program			10,400,000.00	0.42					0.42	
b. Improvements to Bridges, Culverts and Storm Drainage			4,750,000.00	3.38					3.38	
c. Various County Building Improvements			3,000,000.00	9.35					9.35	
HQR Office Complex Improvements	18-06							30,065.68	30,065.68	
Acquisition of Various Capital Equipment	19-01	02-06-19	2,100,000.00	195,615.53			50,444.00		145,171.53	
Multi-Purpose:	19-02	02-06-19								
Various County Building Improvements			3,000,000.00	2.36					2.36	
Essex County College Improvements	19-03	03-07-19	7,200,000.00	3,289,021.30			2,334,717.58		954,303.72	
Various Capital Improvements:	20-01									
c. Various County Building Improvements			4,025,000.00	2,004.65	1,000.00		2,611.31			393.34
Hall of Records Complex Improvements	20-02		65,000,000.00	404,960.61			388,600.00		16,360.61	
Capital Equipment and Capital Improvements	20-03		8,400,000.00	477,855.88			60,188.24		417,667.64	
Various Capital Equipment	20-09		1,660,000.00	480,000.00			480,000.00			
Essex County College Improvements	20-13		1,000,000.00	235.14			235.14			
Capital Improvements:	20-17		6,000,000.00	732,017.74					732,017.74	
Various County Building Improvements			8,650,000.00	448.74			0.10		448.64	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

C-7
Sheet #2

<u>Improvement Description</u>	<u>Number</u>	<u>Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2024</u>		<u>2025</u> <u>Authorizations</u>	<u>Paid or</u> <u>Charged</u>	<u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2025</u>	
		<u>Date</u>	<u>Amount</u>	<u>Funded</u>	<u>Unfunded</u>				<u>Funded</u>	<u>Unfunded</u>
Essex County College Improvements	21-02		\$ 5,330,000.00	\$ 2,050,283.84	\$	\$	\$ 1,549,318.24		\$ 500,965.60	\$
Various Improvements to County Facilities	21-06		7,800,000.00	2,269,009.44			2,269,009.44			
Various Capital Improvements: Park Rehabilitation Program	22-01		6,750,000.00	89,864.44				120,927.55	210,791.99	
Acquisition of Buses/Vehicles	22-02		2,250,000.00	12,224.91					12,224.91	
Construction of New Academic Building (West Essex)	22-03		6,000,000.00	3,244,708.68			57,849.92		3,186,858.76	
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		1,060,709.28		2,476,290.72	
Essex County Correctional Facility	22-10		10,300,000.00		107,295.02					107,295.02
Various Capital Equipment and Improvements	22-14		1,000,000.00		177,674.18		177,674.16			0.02
Various Capital Improvements	23-03				1,990,269.87		1,990,028.26			241.61
Acquisition and Installation of Network Cyber Security	23-05				1,194,330.15		879,727.04			314,603.11
Construction of New Parking - West Essex Campus	23-09				18,135.54		780.52			17,355.02
ECC Improvements	23-10			3,000,000.00					3,000,000.00	
Various Capital Improvements	24-04		12,105,606.09		10,275,511.81		4,493,347.62			5,782,164.19
Acquisition of Various Equipment	24-05		1,750,000.00		349,634.39		65,684.48			283,949.91
ECC Improvements	24-06		3,900,000.00	3,900,000.00					3,900,000.00	
Various Acquisition for Sheriff's Office	24-10		1,025,000.00		202,016.81		202,016.36			0.45
Veteran's Courthouse Elevators Modernization	24-17		3,169,393.91		3,169,393.91		3,169,393.91			
Various Capital Improvements	25-02		13,450,000.00			13,450,000.00	6,476,609.82			6,973,390.18
Various Acquisitions and Improvements	25-03		5,000,000.00			5,000,000.00	2,163,922.33			2,836,077.67
Acquisition of Real Property	25-05		5,000,000.00			5,000,000.00	5,000,000.00			
ECC Improvements	25-06		3,100,000.00			3,100,000.00			3,100,000.00	
				<u>\$ 24,725,483.64</u>	<u>\$ 17,911,226.18</u>	<u>\$ 26,550,000.00</u>	<u>\$ 33,302,545.86</u>	<u>\$ 150,993.23</u>	<u>\$ 19,294,722.17</u>	<u>\$ 16,740,435.02</u>
		<u>Reference</u>		<u>C</u>	<u>C</u>	<u>Below</u>	<u>C-2</u>	<u>C-8</u>	<u>C</u>	<u>C</u>

	<u>Ref.</u>	
Deferred Charges to Future Taxation - Unfunded	C-6	\$ 25,385,000.00
Capital Improvement Fund	C-9	1,165,000.00
	Above	<u>\$ 26,550,000.00</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

ENCUMBRANCES PAYABLE

C-8

	<u>Ref.</u>		
Balance December 31, 2024	C		\$20,170,882.05
Increased by:			
Encumbrances Accrued	C-2		28,253,066.10
			<u>48,423,948.15</u>
Decreased by:			
Encumbrances Liquidated	C-2	\$26,343,308.39	
Cancellation	C-7	<u>150,993.23</u>	
			<u>26,494,301.62</u>
Balance December 31, 2025	C		<u>\$21,929,646.53</u>

	<u>Ordinance Number</u>	
<u>Analysis of Balance</u>		
Improvement Authorizations:		
Acquisition of Various Capital Equipment	15-16	\$ 8,726.24
Hazardous Material and Chemical Control		
Program	16-02	40,602.00
Park Rehabilitation Program	17-01	29,129.60
Improvements to Bridges, Culverts and		
Storm Drainage	18-01	3,602.47
Various County Building Improvements	18-01	189,404.79
Hall of Records Office Complex Improvements	18-16	143,277.14
Park Rehabilitation Program	19-02	24,174.00
Various Capital Improvements	19-02	115,945.32
Various Capital Improvements	20-01	467,363.67
Various Capital Improvements	20-02	1,352,276.58
Information and Technology Equipment	20-09	366,100.21
Various Capital Improvements	21-01	541,444.08
Various Improvements to County Facilities	21-06	2,137,057.05
Various Capital Improvements	22-01	319,145.80
Renovations to County Bridges	22-05	1,371,508.83
Various Capital Improvements	23-03	2,786,252.60
Various Capital Improvements	23-06	1,093,567.44
Various Capital Improvements	24-04	3,529,647.34
Various Acquisition for Sheriff's Office	24-10	110,492.00
Various Acquisition for Sheriff's Office	24-17	1,880,203.91
Park Rehabilitation Program	25-02	4,224,897.64
Various Acquisition for Sheriff's Office	25-03	450,225.95
Acquisition of Real Property	25-05	<u>744,601.87</u>
		<u>\$21,929,646.53</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

CAPITAL IMPROVEMENT FUND

C-9

	<u>Ref.</u>		
Balance December 31, 2024	C		\$1,318,039.08
Increased by:			
Budget Appropriation	C-2		<u>1,500,000.00</u>
			2,818,039.08
Decreased by:			
Appropriated to Finance Improvement			
Authorizations:			
Ordinance #25-02		\$675,000.00	
Ordinance #25-03		250,000.00	
Ordinance #25-05		<u>240,000.00</u>	
	C-7		<u>1,165,000.00</u>
Balance December 31, 2025	C		<u><u>\$1,653,039.08</u></u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR IMPROVEMENTS

C-10

	<u>Ref.</u>	
Balance December 31, 2024	C	\$ 916,516.52
Increased by:		
Collections	C-2	<u>568,062.00</u>
		1,484,578.52
Decreased by:		
Expenditures	C-2	<u>589,806.24</u>
Balance December 31, 2025	C	<u><u>\$ 894,772.28</u></u>
<u>Analysis of Balance</u>		
West Essex Park		\$ 15,100.00
Future Parkland Acquisition		75,000.00
Wetlands Mitigation		25,000.00
Federal Emergency Management Agency		83,504.91
Arbitrage		608,725.37
Golf Improvements		<u>87,442.00</u>
		<u><u>\$ 894,772.28</u></u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BOND ANTICIPATION NOTES

C-11

<u>Improvement</u>	<u>Original Amount</u>	<u>Original Date of Issue</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2025</u>
Essex County Correctional Facility #22-10	\$ 9,785,000.00 9,785,000.00	7-11-2024 7-09-2025	7-10-2025 7-08-2026	4.25 % 4.00	\$ 9,785,000.00	\$ 9,785,000.00	\$ 9,785,000.00	\$ 9,785,000.00
Various Capital Improvements #22-14	1,000,000.00 1,000,000.00	7-11-2024 7-09-2025	7-10-2025 7-08-2026	4.25 4.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Various Capital Improvements #22-03	14,202,000.00 14,202,000.00	7-11-2024 7-09-2025	7-10-2025 7-08-2026	4.25 4.00	14,202,000.00	14,202,000.00	14,202,000.00	14,202,000.00
Acquisition and Installation of Network Cyber Security #23-05	1,425,000.00 1,425,000.00	7-11-2024 7-09-2025	7-10-2025 7-08-2026	4.25 4.00	1,425,000.00	1,425,000.00	1,425,000.00	1,425,000.00
Construction of New Parking - West Essex Campus #23-09	1,800,000.00 1,800,000.00	7-11-2024 7-09-2025	7-10-2025 7-08-2026	4.25 4.00	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00
Various Capital Improvements #24-04	15,485,000.00 15,485,000.00	7-11-2024 7-09-2025	7-10-2025 7-08-2026	4.25 4.00	11,290,606.09	15,485,000.00	11,290,606.09	15,485,000.00
Acquisition of Various Equipment #24-05	1,662,000.00 1,662,000.00	7-11-2024 7-09-2025	7-10-2025 7-08-2026	4.25 4.00	1,662,000.00	1,662,000.00	1,662,000.00	1,662,000.00
Various Acquisitions for Sheriff's Office #24-10	1,025,000.00	7-11-2024	7-10-2025	4.25	1,025,000.00		1,025,000.00	
Veteran's Courthouse Elevators Modernization #24-17	3,169,393.91	7-11-2024	7-10-2025	4.25	3,169,393.91		3,169,393.91	
Various Capital Improvements #25-02	12,775,000.00	7-09-2025	7-08-2026	4.00		12,775,000.00		12,775,000.00
Various Acquisitions and Improvements #25-03	4,750,000.00	7-09-2025	7-08-2026	4.00		4,750,000.00		4,750,000.00
Acquisition of Real Property #25-05	4,760,000.00	7-09-2025	7-08-2026	4.00		4,760,000.00		4,760,000.00
					<u>\$45,359,000.00</u>	<u>\$67,644,000.00</u>	<u>\$45,359,000.00</u>	<u>\$67,644,000.00</u>
				<u>Reference</u>	<u>C</u>	<u>C-2</u>	<u>C-2</u>	<u>C</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-12
Sheet #1

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Loans Payable Dec. 31, 2025</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2024</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2025</u>
			<u>Date</u>	<u>Amount</u>				
Department of Environmental Protection - Verona Lake Dam Restoration	7-24-09	\$ 512,650.60	4-23-26	\$ 15,836.92	2.00%	\$ 111,989.24	\$ 31,204.99	\$ 80,784.25
			10-23-26	15,995.29				
			4-23-27	16,155.24				
			10-23-27	16,316.80				
			4-23-28	16,480.00				
Essex County Improvement Authority	6-03-10	4,275,000.00				285,000.00	285,000.00	
Department of Environmental Protection - Diamond Mill Pond	7-30-13	446,887.66	4-29-26	11,967.98	2.00%	216,228.92	23,581.64	192,647.28
			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				
Essex County Improvement Authority	6-24-15	3,500,000.00				350,000.00	350,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

LOANS PAYABLE

C-12
Sheet #2

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Loans Payable Dec. 31, 2025</u>		<u>Interest Rate</u>	<u>Balance</u>	<u>Decrease</u>	<u>Balance</u>
			<u>Date</u>	<u>Amount</u>		<u>Dec. 31, 2024</u>		<u>Dec. 31, 2025</u>
New Jersey Environmental Infrastructure Trust	6-02-22	\$1,642,743.90	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	*	\$1,698,928.15	\$ 89,022.61	\$1,609,905.54
New Jersey Environmental Infrastructure Trust (I-Bank)		766,129.09		(2)		766,129.09		766,129.09
						<u>\$3,428,275.40</u>	<u>\$778,809.24</u>	<u>\$2,649,466.16</u>
					<u>Reference</u>	<u>C</u>	<u>C-5</u>	<u>C</u>

(2) Loan Not Closed Out

*Variable Interest Rate

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

REFUNDING BONDS

C-13

<u>Description</u>	<u>Original Issue</u>		<u>Maturities of Bonds Outstanding Dec. 31, 2025</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2024</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2025</u>	<u>Funded by County Appropriation</u>
	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>					
General Obligation Pension Refunding	4-01-03	\$ 54,665,000.00	4-01-2026	\$ 2,795,000.00	4.95 (1)				
			4-01-2027	3,215,000.00	4.95 (1)				
			4-01-2028	3,670,000.00	4.95 (1)				
			4-01-2029	4,165,000.00	4.95 (1)				
			4-01-2030	4,710,000.00	4.95 (1)				
			4-01-2031	5,295,000.00	4.95 (1)				
			4-01-2032	5,935,000.00	4.95 (1)				
			4-01-2033	6,625,000.00	4.95 (1)	\$ 38,820,000.00	\$ 2,410,000.00	\$ 36,410,000.00	\$ 36,410,000.00
General Improvement Refunding, Series 2016A	5-12-16	23,920,000.00				45,000.00	45,000.00		
General Obligation Refunding, (Vocational School)	5-12-16	6,900,000.00				260,000.00	260,000.00		
General Obligation Refunding, Series 2016C (County College Bonds)	5-12-16	8,140,000.00				60,000.00	60,000.00		
General Obligation Refunding, Series 2016D (County College Bonds)	5-12-16	4,010,000.00				100,000.00	100,000.00		
General Improvement Refunding, Series 2017 (County College Bonds)	12-02-17	34,680,000.00				17,080,000.00	17,080,000.00		
		8,010,000.00				2,745,000.00	2,745,000.00		
						<u>\$ 59,110,000.00</u>	<u>\$ 22,700,000.00</u>	<u>\$ 36,410,000.00</u>	<u>\$ 36,410,000.00</u>
					<u>Reference</u>	<u>C</u>	<u>C-5</u>	<u>C</u>	

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

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-14
Sheet #1

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2025		Interest Rate	Balance Dec. 31, 2024	Increase	Decrease	Balance Dec. 31, 2025	Funded by	
			Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2013A	9-10-13	\$ 4,000,000.00	9-01-2026	\$ 315,000.00	4.000%						
			9-01-2027	330,000.00	4.000						
			9-01-2028	345,000.00	4.000	\$ 1,290,000.00	\$	\$ 300,000.00	\$ 990,000.00	\$ 990,000.00	\$
General Improvement Bonds, Series 2014A	9-23-14	20,400,000.00	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	7,430,000.00		1,395,000.00	6,035,000.00	6,035,000.00	
County Vocational School Bonds, Series 2014B	9-23-14	2,100,000.00	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	770,000.00		145,000.00	625,000.00	625,000.00	
General Improvement Bonds, Series 2015A	9-17-15	23,560,000.00	9-01-2026	2,100,000.00	5.000						
			9-01-2027	2,160,000.00	3.000	6,305,000.00		2,045,000.00	4,260,000.00	4,260,000.00	
County Vocational School Bonds, Series 2015B	9-17-15	55,000,000.00	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	41,560,000.00		1,460,000.00	40,100,000.00	40,100,000.00	
General Improvement Bonds, Series 2016A	9-15-16	24,520,000.00	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	15,930,000.00		1,210,000.00	14,720,000.00	14,720,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-14
Sheet #2

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2025</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2025</u>	<u>Funded by</u>	
			<u>Date</u>	<u>Amount</u>						<u>County Appropriation</u>	<u>State of New Jersey (P.L. 1971, C.12)</u>
County Vocational School Bonds, Series 2016B	9-15-16	\$ 80,000,000.00	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	\$ 64,975,000.00	\$	\$ 2,110,000.00	\$ 62,865,000.00	\$ 62,865,000.00	\$
County College Bonds, Series 2016C	9-15-16	1,250,000.00	9-01-2026	125,000.00	5.000	250,000.00		125,000.00	125,000.00	125,000.00	
County College Bonds, Series 2016D	9-15-16	1,250,000.00	9-01-2026	125,000.00	5.000	250,000.00		125,000.00	125,000.00		125,000.00
General Improvement Bonds, Series 2017A	9-13-17	18,665,000.00	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	10,965,000.00		1,215,000.00	9,750,000.00	9,750,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-14
Sheet #3

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2025</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2025</u>	<u>Funded by</u>	
			<u>Date</u>	<u>Amount</u>						<u>County Appropriation</u>	<u>State of New Jersey (P.L. 1971, C.12)</u>
County Vocational School Bonds, Series 2017B	9-13-17	\$ 28,000,000.00	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	\$ 23,480,000.00	\$	\$ 710,000.00	\$ 22,770,000.00	\$ 22,770,000.00	\$
County College Bonds, Series 2017C	9-13-17	1,250,000.00	9-01-2026	125,000.00	5.000						
			9-01-2027	125,000.00	5.000	375,000.00		125,000.00	250,000.00	250,000.00	
County College Bonds, Series 2017D	9-13-17	1,250,000.00	9-01-2026	125,000.00	5.000						
			9-01-2027	125,000.00	5.000	375,000.00		125,000.00	250,000.00		250,000.00
General Improvement Bonds, Series 2018A	9-11-18	22,605,000.00	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	15,100,000.00		1,425,000.00	13,675,000.00	13,675,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-14
Sheet #4

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2025</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2025</u>	<u>Funded by</u>	
			<u>Date</u>	<u>Amount</u>						<u>County Appropriation</u>	<u>State of New Jersey (P.L. 1971, C.12)</u>
County Vocational School Bonds, Series 2018B	9-11-18	\$ 35,000,000.00	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	\$ 30,365,000.00	\$	\$ 880,000.00	\$ 29,485,000.00	\$ 29,485,000.00	\$
County College Bonds, Series 2018C	9-11-18	1,850,000.00	9-01-2026	185,000.00	5.000						
			9-01-2027	185,000.00	5.000						
			9-01-2028	185,000.00	5.000	740,000.00		185,000.00	555,000.00	555,000.00	
County College Bonds, Series 2018D	9-11-18	1,850,000.00	9-01-2026	185,000.00	5.000						
			9-01-2027	185,000.00	5.000						
			9-01-2028	185,000.00	5.000	740,000.00		185,000.00	555,000.00		555,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-14
Sheet #5

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2025</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2025</u>	<u>Funded by</u>	
			<u>Date</u>	<u>Amount</u>						<u>County Appropriation</u>	<u>State of New Jersey (P.L. 1971, C.12)</u>
General Improvement Bonds, Series 2019A	8-27-19	\$ 117,280,000.00	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	\$ 104,495,000.00	\$	\$ 2,930,000.00	\$ 101,565,000.00	\$ 101,565,000.00	\$
County College Bonds, Series 2019B	8-27-19	3,600,000.00	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	1,800,000.00		360,000.00	1,440,000.00	1,440,000.00	
County College Bond Act (P.L. 1971, C.12)	8-27-19	3,600,000.00	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	1,800,000.00		360,000.00	1,440,000.00		1,440,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-14
Sheet #6

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2025</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2025</u>	<u>Funded by</u>	
			<u>Date</u>	<u>Amount</u>						<u>County Appropriation</u>	<u>State of New Jersey (P.L. 1971, C.12)</u>
General Improvement Bonds, Series 2020	8-25-20	\$ 96,220,000.00	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	\$ 87,415,000.00	\$	\$ 2,365,000.00	\$ 85,050,000.00	\$ 85,050,000.00	\$
General Improvement Bonds, Series 2021A	8-04-21	31,460,000.00	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	27,350,000.00		1,800,000.00	25,550,000.00	25,550,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-14
Sheet #7

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2025		Interest Rate	Balance Dec. 31, 2024	Increase	Decrease	Balance Dec. 31, 2025	Funded by	
			Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
County Vocational School Bonds, Series 2021B	8-04-21	\$ 45,000,000.00	8-15-2026	\$ 2,900,000.00	4.000%						
			8-15-2027	3,015,000.00	4.000						
			8-15-2028	3,080,000.00	4.000						
			8-15-2029	3,140,000.00	4.000						
			8-15-2030	3,200,000.00	4.000						
			8-15-2031	3,265,000.00	2.000						
			8-15-2032	3,330,000.00	1.500						
			8-15-2033	3,400,000.00	2.000						
			8-15-2034	3,465,000.00	2.000						
			8-15-2035	3,535,000.00	0.050						
			8-15-2036	3,600,000.00	0.050	\$ 38,720,000.00	\$	\$ 2,790,000.00	\$ 35,930,000.00	\$ 35,930,000.00	\$
County College Bonds, Series 2021C	8-04-21	5,465,000.00	8-15-2026	545,000.00	4.000						
			8-15-2027	545,000.00	4.000						
			8-15-2028	545,000.00	4.000						
			8-15-2029	545,000.00	4.000						
			8-15-2030	545,000.00	4.000						
			8-15-2031	545,000.00	2.000	3,815,000.00		545,000.00	3,270,000.00	3,270,000.00	
County College Bond Act, Series 2021D (P.L. 1971, C.12)	8-04-21	4,465,000.00	8-15-2026	445,000.00	4.000						
			8-15-2027	445,000.00	4.000						
			8-15-2028	445,000.00	4.000						
			8-15-2029	445,000.00	4.000						
			8-15-2030	445,000.00	4.000						
			8-15-2031	445,000.00	2.000	3,115,000.00		445,000.00	2,670,000.00		2,670,000.00
General Improvement Bonds, Series 2022A	7-26-22	44,160,000.00	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	39,535,000.00		2,675,000.00	36,860,000.00	36,860,000.00	

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-14
Sheet #8

Description	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2025		Interest Rate	Balance Dec. 31, 2024	Increase	Decrease	Balance Dec. 31, 2025	Funded by	
			Date	Amount						County Appropriation	State of New Jersey (P.L. 1971, C.12)
County College Bonds, Series 2022B	7-26-22	\$ 10,000,000.00	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	\$ 9,030,000.00	\$	\$ 555,000.00	\$ 8,475,000.00	\$ 8,475,000.00	\$
County College Bonds, Series 2022C	7-26-22	1,768,000.00	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	1,410,000.00		180,000.00	1,230,000.00	1,230,000.00	
County College Bond Act , Series 2022D (P.L. 1971, C.12)	7-26-22	1,768,000.00	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	1,410,000.00		180,000.00	1,230,000.00		1,230,000.00
County College Bonds, Series 2024A	6-26-24	3,450,000.00	6-01-2026	345,000.00	1.000						
			6-01-2027	345,000.00	4.000						
			6-01-2028	345,000.00	4.000						
			6-01-2029	345,000.00	4.000						
			6-01-2030	345,000.00	4.000						
			6-01-2031	345,000.00	4.000						
			6-01-2032	345,000.00	4.000						
			6-01-2033	345,000.00	4.000						
			6-01-2034	345,000.00	4.000	3,450,000.00		345,000.00	3,105,000.00	3,105,000.00	
County College Bond Act , Series 2024B (P.L. 1971, C.12)	6-26-24	3,450,000.00	6-01-2026	345,000.00	1.000						
			6-01-2027	345,000.00	4.000						
			6-01-2028	345,000.00	4.000						
			6-01-2029	345,000.00	4.000						
			6-01-2030	345,000.00	4.000						
			6-01-2031	345,000.00	4.000						
			6-01-2032	345,000.00	4.000						
			6-01-2033	345,000.00	4.000						
			6-01-2034	345,000.00	4.000	3,450,000.00		345,000.00	3,105,000.00		3,105,000.00

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

SERIAL BONDS

C-14
Sheet #9

<u>Description</u>	<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Maturities of Bonds Outstanding Dec. 31, 2025</u>		<u>Interest Rate</u>	<u>Balance Dec. 31, 2024</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance Dec. 31, 2025</u>	<u>Funded by</u>	
			<u>Date</u>	<u>Amount</u>						<u>County Appropriation</u>	<u>State of New Jersey (P.L. 1971, C.12)</u>
County College Bonds, Series 2025A	6-26-25	\$ 1,550,000.00	6-01-2026	\$ 155,000.00	3.00%						
			6-01-2027	155,000.00	3.00						
			6-01-2028	155,000.00	3.00						
			6-01-2029	155,000.00	3.00						
			6-01-2030	155,000.00	3.00						
			6-01-2031	155,000.00	3.00						
			6-01-2032	155,000.00	3.00						
			6-01-2033	155,000.00	3.00						
			6-01-2034	155,000.00	4.00						
			6-01-2035	155,000.00	4.00	\$	\$ 1,550,000.00	\$	\$ 1,550,000.00	\$ 1,550,000.00	\$
County College Bonds, Series 2025A (P.L. 1971, C.12)	6-26-25	1,550,000.00	6-01-2026	155,000.00	3.00						
			6-01-2027	155,000.00	3.00						
			6-01-2028	155,000.00	3.00						
			6-01-2029	155,000.00	3.00						
			6-01-2030	155,000.00	3.00						
			6-01-2031	155,000.00	3.00						
			6-01-2032	155,000.00	3.00						
			6-01-2033	155,000.00	3.00						
			6-01-2034	155,000.00	4.00						
			6-01-2035	155,000.00	4.00						
							1,550,000.00		1,550,000.00		1,550,000.00
						<u>\$ 547,695,000.00</u>	<u>\$ 3,100,000.00</u>	<u>\$ 29,640,000.00</u>	<u>\$ 521,155,000.00</u>	<u>\$ 510,230,000.00</u>	<u>\$ 10,925,000.00</u>
					<u>Reference</u>	<u>C</u>	<u>C-2</u>	<u>C-5</u>	<u>C</u>		

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

RESERVE FOR ECIA CAPITAL LEASES GUARANTEED BY COUNTY

C-15

	<u>Ref.</u>	
Balance December 31, 2024	C	\$249,260,000.00
Decreased by:		
Principal	C-4	<u>15,050,000.00</u>
Balance December 31, 2025	C	<u>\$234,210,000.00</u>

COUNTY OF ESSEX, NEW JERSEY
CAPITAL FUND

BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

C-16

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Balance Dec. 31, 2024</u>	<u>2025 Authorizations</u>	<u>Bonds Issued</u>	<u>Notes Issued</u>	<u>Notes Redeemed</u>	<u>Open Space Funded</u>	<u>Cancellation</u>	<u>Balance Dec. 31, 2025</u>
20-01	Various Capital Improvements	\$ 1,000.00	\$	\$	\$	\$	\$ 1,000.00	\$	\$
22-05	County Infrastructure Renovations	4,406,407.91							4,406,407.91
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	8,300,000.00					1,700,000.00	5,000,000.00	1,600,000.00
23-09	Construction of New Parking - West Essex Campus				1,800,000.00	1,800,000.00			
23-16	Animal Wellness Center	2,400,000.00					1,200,000.00		1,200,000.00
24-04	Various Capital Improvements				15,485,000.00	15,485,000.00			
24-05	Acquisition of Various Equipment				1,662,000.00	1,662,000.00			
25-02	Various Capital Improvements		12,775,000.00		12,775,000.00				
25-03	Various Acquisitions and Improvements		4,750,000.00		4,750,000.00				
25-05	Acquisition of Real Property		4,760,000.00		4,760,000.00				
	ECC Improvements		3,100,000.00	3,100,000.00					
		<u>\$ 15,108,407.91</u>	<u>\$ 25,385,000.00</u>	<u>\$ 3,100,000.00</u>	<u>\$ 67,644,000.00</u>	<u>\$ 45,359,000.00</u>	<u>\$ 2,902,000.00</u>	<u>\$ 5,000,000.00</u>	<u>\$ 7,206,407.91</u>
	<u>Reference</u>	<u>C</u>	<u>C-7</u>	<u>C-14</u>	<u>C-11</u>	<u>C-11</u>	<u>C-2</u>	<u>C-6</u>	<u>C</u>

PART II

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

ROSTER OF OFFICIALS

GENERAL COMMENTS, FINDINGS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2025

SAMUEL KLEIN AND COMPANY, LLP

CERTIFIED PUBLIC ACCOUNTANTS

550 BROAD STREET, 11TH FLOOR
NEWARK, N.J. 07102-9969
PHONE (973) 624-6100
FAX (973) 624-6101

36 WEST MAIN STREET, SUITE 303
FREEHOLD, N.J. 07728-2291
PHONE (732) 780-2600
FAX (732) 780-1030

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, 2025, 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 1, 2026. 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.

A handwritten signature in black ink that reads "Samuel Klein and Company LLP". The signature is stylized and cursive.

SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
June 1, 2026

**OFFICIALS IN OFFICE AT DECEMBER 31, 2025
AND REPORT ON SURETY BONDS**

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

<u>Name</u>	<u>Position</u>	<u>Surety Bond</u>
Joseph N. DiVincenzo, Jr.	County Executive	\$
Board of County Commissioners:		
Carlos M. Pomares	President	
Tyshammie L. Cooper	Vice President	
Romaine Sermons	Member	
Wayne L. Richardson	Member	
A'Dorian Murray-Thomas	Member	
Patricia Sebold	Member	
Robert Mercado	Member	
Leonard M. Luciano	Member	
Brendan W. Gill	Member	
Other Officials:		
Kathy D. Brown	Deputy 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	Prosecutor	
Amir D. Jones	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 \$2,000,000.00 provided by Traveler's Insurance Company.

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, 2025 was the sum of \$53,000.00 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 becomes 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.

Cash

Finding 2025-1:

Condition:

We noted outstanding checks in excess of twelve months old. Periodically, these checks should be reviewed and cancelled or other appropriate action taken.

Federal and State Grant Funds

Finding 2025-2:

Condition:

There are several Federal and State Grant Fund receivables and unexpended reserves that are dated and have not had recent activity.

Recommendation:

That the Federal and State Grant Fund receivables and unexpended reserve balances be reviewed and appropriate action taken as to their disposition.

Seized Assets

Finding 2025-3:

Condition:

The Seized Asset Account has an unidentified balance in the amount of \$370,148.76.

Recommendation:

That a complete detailed list supporting the cash balance for the Seized Asset Account be prepared.

Sheriff's Equitable Sharing

Finding 2025-4:

Condition:

The Equitable Sharing portion of the Sheriff's receipts have been allocated to the Current Fund as a reimbursement to the Sheriff's salary wages line item in the budget incorrectly.

A portion of the Sheriff's Equitable Sharing receipts deposited in the Current Fund in the amount of \$85,718.21 have been reimbursed in 2026. The remaining receipts allocation of the Sheriff's Equitable Sharing will need to be adjusted.

Recommendation:

That the allocation of the Sheriff's receipts due to Equitable Sharing be reconciled on a monthly basis.

Bid and Security Deposits

Finding 2025-5:

Condition:

Our review of the Bid and Security Deposits revealed inactive accounts.

Recommendation:

That the Bid and Security Deposits be reviewed and appropriate action taken as to their disposition.

Revenue

Parks and Recreation:

Finding 2025-6:

Condition:

The Parks and Recreation security deposits has an unidentified balance. This balance should be investigated and appropriate action taken.

Recommendation:

That a complete detailed list supporting the cash balance for Parks and Recreation security deposits be prepared.

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 2025-7:

Condition:

Supplemental Pension Reports for retroactive salary increases that extend beyond the current quarter have not been completed for the Public Employees' Retirement System. Additionally, the Supplemental Pension Reports for retroactive salaries have been completed for the Police and Fire Retirement Systems through the first quarter of 2020.

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.

Corrective Action Plan (Continued)

A Corrective Action Plan was prepared by the Chief Financial Officer and filed in accordance with the aforementioned regulations.

Status of Prior Years' Audit Recommendations

A review was performed on all prior years' recommendations and corrective action was taken on all with the exception of those recommendations marked with an asterisk.

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 Federal and State Grant Fund receivables and unexpended reserve balances be reviewed and appropriate action taken as to their disposition.

That a complete detailed list supporting the cash balance for the Seized Asset Account be prepared.

That the allocation of the Sheriff's receipts due to Equitable Sharing be reconciled on a monthly basis.

That the Bid and Security Deposits be reviewed and appropriate action taken as to their disposition.

That a complete detailed list supporting the cash balance for Parks and Recreation security deposits be prepared.

* * *

*Repeated from prior year.

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,

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

SAMUEL KLEIN AND COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

A handwritten signature in cursive script that reads "Joseph J. Faccone".
JOSEPH J. FACCONI, RMA, PA

Newark, New Jersey
June 1, 2026

