Report of Audit

on the

Financial Statements

of the

County of Union

for the

Year Ended
December 31, 2020

COUNTY OF UNION

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COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON
AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULES AND DATA

REPORTS ON INTERNAL CONTROL OVER FINANCIAL
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BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

FINANCIAL STATEMENTS – REGULATORY BASIS – ALL FUNDS

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SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2020

SUPLEE, CLOONEY & COMPANY
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INDEPENDENT AUDITOR'S REPORT

The Honorable Chairman and Members
of the Board of County Commissioners
County of Union
Administration Building
Elizabeth, New Jersey 07207

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various individual funds and the account group of the County of Union, New Jersey, as of December 31, 2020 and 2019, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various individual funds and the account group for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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 misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these regulatory financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the regulatory financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County of Union's preparation and fair presentation of the financial statements 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 Union's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the regulatory financial statements.

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 of the regulatory financial statements, the regulatory financial statements are prepared by the County of Union on the basis of the financial reporting provisions 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, to meet the requirements of New Jersey.

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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the various individual funds of the County of Union as of December 31, 2020 and 2019, or the results of its operations and changes in fund balance for the years then ended of the revenues or expenditures for the year ended December 31, 2020.

Basis for Qualified Opinion on the Regulatory Basis of Accounting

The financial records for the bank accounts of the Division of Social Services were not presently available for audit.

Opinion on Regulatory Basis of Accounting

In our opinion, except for the significance of the matter in the "Basis for Qualified Opinion on a Regulatory Basis of Accounting" paragraph, the regulatory financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets of the various individual funds and the account group as of December 31, 2020 and 2019, the regulatory basis statement of operations and changes in fund balance for the years then ended and the regulatory basis statement of revenues and expenditures and changes in fund balance for the year ended December 31, 2020 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Union's regulatory financial statements. The supplementary information, schedules and data listed in the table of contents as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey are presented for purposes of additional analysis and are not a required part of the regulatory financial statements.

The supplemental information, schedules and data listed above and also listed in the table of contents are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the regulatory financial statements. Such information has been subjected to the auditing procedures applied in the audit of the regulatory financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory financial statements or to the regulatory financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed and data in the table of contents are fairly stated, in all material respects, in relation to the regulatory financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2021 on our consideration of the County of Union'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 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 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 Union's internal control over financial reporting and compliance.

Suplee Clooney & Company

CERTIFIED PUBLIC ACCOUNTANTS

Robert W. [illegible]

REGISTERED MUNICIPAL ACCOUNTANT NO. 439

September 27, 2021

SUPLEE, CLOONEY & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Chairman and Members
of the Board of County Commissioners
County of Union
Administration Building
Elizabeth, New Jersey 07207

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory financial statements of the various individual funds and the account group of the County of Union, as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated September 27, 2021 Our report disclosed that, as described in Note 1 to the financial statements, the County of Union prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. In addition, our report on the financial statements on a regulatory basis included a qualified opinion and described the reasons for our opinion.

Internal Control Over Financial Reporting

In planning and performing our audit of the regulatory financial statements, we considered the County's 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's internal control. Accordingly, we do not express an opinion on the effectiveness of County'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 County'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Union's financial statements - regulatory basis 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 and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs.

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Suplee Clooney & Company

CERTIFIED PUBLIC ACCOUNTANTS

Robert W. [illegible]

REGISTERED MUNICIPAL ACCOUNTANT NO. 439

September 27, 2021

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

	REF.		BALANCE DECEMBER 31, 2020		BALANCE DECEMBER 31, 2019
ASSETS					
Cash - Treasurer	A-4	$	216,182,596.23	$	194,282,776.47
Cash - Change Funds	A-5		2,750.00		2,750.00
		$	216,185,346.23	$	194,285,526.47
Receivable with Offsetting Reserves:					
Property Taxes	A-6	$	1,493,125.58	$	1,259,746.12
Due Grant Fund	A-15		57,396,647.18		57,382,864.55
Due Trust Other Fund	A-16		23,209,860.51		23,419,278.86
Due Open Space Preservation Trust Fund	A-18		4,276,434.05		4,243,628.30
Due General Capital Fund	A-10		2,492,349.24		2,327,333.34
	A	$	88,868,416.56	$	88,632,851.17
		$	305,053,762.79	$	282,918,377.64
Grant Fund:					
Cash	A-4	$	108,955,431.29	$	56,564,688.14
Grants Receivable	A-9		45,199,139.78		34,024,989.11
		$	154,154,571.07	$	90,589,677.25
		$	459,208,333.86	$	373,508,054.89
LIABILITIES, RESERVES AND FUND BALANCE					
Appropriation Reserves	A-3:A-11	$	41,439,320.08	$	19,717,071.91
Commitments Payable	A-3:A-11		18,860,464.70		20,891,134.36
Accounts Payable	A-7		4,991,716.53		7,226,247.24
Reserve for:					
Sale of Assets	A-14		11,583,954.30		12,757,488.68
		$	76,875,455.61	$	60,591,942.19
Reserve for Receivable	A		88,868,416.56		88,632,851.17
Reserve-Money Under Court Review	A-19				71,581.00
Fund Balance	A-1		139,309,890.62		133,622,003.28
		$	305,053,762.79	$	282,918,377.64
Grant Fund:					
Due Current Fund	A-17	$	57,396,647.18	$	57,382,864.55
Grants - Appropriated	A-12		63,377,979.84		21,471,669.80
Commitments Payable	A-12		31,910,152.96		11,735,142.90
Grants - Unappropriated	A-13		1,469,791.09		
		$	154,154,571.07	$	90,589,677.25
		$	459,208,333.86	$	373,508,054.89

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENTS OF OPERATIONS AND
CHANGE IN FUND BALANCE - REGULATORY BASIS

	REF.	YEAR ENDED DECEMBER 31, 2020	YEAR ENDED DECEMBER 31, 2019
REVENUE AND OTHER INCOME			
Fund Balance Revenue Utilized	A-2	$ 53,290,931.23	$ 25,000,000.00
Miscellaneous Revenue Anticipated	A-2	237,926,683.22	136,199,163.18
Receipts from Current Taxes	A-2	367,295,299.43	367,295,299.43
Non-Budget Revenue	A-2	8,493,801.20	10,734,013.95
Other Credits to Income:			
Cancelled Accounts Payable	A-7	5,424,011.98	4,412,917.21
Unexpended Balance of Appropriation Reserves	A-11	13,541,776.62	23,355,214.92
Cancelled Reserve for Grants Appropriated	A-15:A-17	5,153.12	28,913.55
TOTAL INCOME		$ 685,977,656.80	$ 567,025,522.24
EXPENDITURES			
Budget and Emergency Appropriations:			
Operations	A-3	$ 498,378,072.26	$ 388,010,968.40
Capital Improvements	A-3	15,250,000.00	9,250,000.00
Debt Service	A-3	68,951,684.13	68,986,608.04
Deferred Charges and Statutory Expenditures	A-3	44,283,616.30	43,505,878.44
Interfunds Advanced (Net)		1,075.09	1,610,075.05
Refund of Prior Year's Revenue	A-4	134,389.30	383,828.92
Cancelled Grants Receivable	A-15:A-17	1.15	
TOTAL EXPENDITURES		$ 626,998,838.23	$ 511,747,358.85
Excess in Revenue		$ 58,978,818.57	$ 55,278,163.39
Fund Balance			
Balance, January 1	A	133,622,003.28	103,343,839.89
		$ 192,600,821.85	$ 158,622,003.28
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	53,290,931.23	25,000,000.00
Balance, December 31	A	$ 139,309,890.62	$ 133,622,003.28

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	FINAL BUDGET	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A-1	$ 53,290,931.23	$	$ 53,290,931.23	$ 53,290,931.23	$
Miscellaneous Revenues Anticipated:						
Fees:						
County Clerk	A-8	$ 1,650,000.00	$	$ 1,650,000.00	$ 1,860,381.62	$ 210,381.62
Surrogate	A-8	190,000.00		190,000.00	217,204.48	27,204.48
Sheriff	A-8	600,000.00		600,000.00	591,008.73	(8,991.27)
Interest on Investments and Deposits	A-8	750,000.00		750,000.00	1,559,377.89	809,377.89
County Hospital Board of Pay Patients	A-8	13,000,000.00		13,000,000.00	9,455,876.40	(3,544,123.60)
Register - Realty Transfer Fees	A-8	4,000,000.00		4,000,000.00	5,996,555.58	1,996,555.58
Parks and Recreation Facilities Revenue	A-8	1,500,000.00		1,500,000.00	5,411,319.21	3,911,319.21
Permits - County Road Department	A-8	120,000.00		120,000.00	121,825.80	1,825.80
Rent - 921 Elizabeth Avenue	A-8	457,000.00		457,000.00	499,279.56	42,279.56
State Aid County College Bonds (N.J.S.A.18A:64A-22.6)	A-8	3,513,567.86		3,513,567.86	3,514,286.12	718.26
Supplemental Social Security Income	A-8	1,120,878.00		1,120,878.00	1,814,031.00	693,153.00
Older Americans- Area Plan-Title III	A-9	2,104,309.00		2,104,309.00	2,104,309.00	
Office on Aging - State Grant	A-9	40,000.00		40,000.00	40,000.00	
Domestic State Grant (Contract 21AXXW)	A-9	229,059.00		229,059.00	229,059.00	
State/Community Partnership	A-9	440,426.00		440,426.00	440,426.00	
Senior Citizens Disabled Residents Transportation (SCDR) Administration	A-9	132,347.00		132,347.00	132,347.00	
U.S.D.A	A-9	296,296.00		296,296.00	296,296.00	
NJ Division of Public Welfare- Home Health Care	A-9	100,000.00		100,000.00	100,000.00	
Community Care Elderly Title XX-SSBG	A-9	459,442.00		459,442.00	459,442.00	
Family Court-Human Services	A-9	248,737.00		248,737.00	248,737.00	
Respite Care	A-9	348,566.00		348,566.00	348,566.00	
Council on the Arts	A-9	144,813.00		144,813.00	144,813.00	
Comprehensive Alcohol Program	A-9	982,989.00		982,989.00	982,989.00	
Personal Attendant Services Program(PASP)	A-9	58,500.00		58,500.00	58,500.00	
DNA Backlog Reduction Grant	A-9	421,635.00		421,635.00	421,635.00	
Rape Prevention Education (SOSA)	A-9	8,240.00		8,240.00	8,240.00	
Governor Alliance for Alcoholism	A-9	556,097.00		556,097.00	556,097.00	
Human Services Planning Advisory Council	A-9	318,163.00		318,163.00	318,163.00	
Insurance Fraud	A-9	250,000.00		250,000.00	250,000.00	
Paratransit Elderly - Title XX	A-9	71,262.00		71,262.00	71,262.00	
Paratransit - Aging	A-9	91,292.00		91,292.00	91,292.00	
Logisticare - Title XIX	A-9	41,000.00		41,000.00	41,000.00	
FTA Section 5310-Mobility Management Pro	A-9	200,000.00		200,000.00	200,000.00	
2020 Complete Count Cimmission (C3) CG	A-9	239,990.00		239,990.00	239,990.00	
Universal Service Fund-CWA Administration	A-9	13,401.00		13,401.00	13,401.00	
HAVA-ADA Compliance-Temporary Measures	A-9	3,389.36		3,389.36	3,389.36	
Juvenile Detention Alternative Initiative-(JDAI)	A-9	120,000.00		120,000.00	120,000.00	
Jail Diversion	A-9	66,950.00		66,950.00	66,950.00	
Community Services Block Grant	A-9	222,933.00		222,933.00	222,933.00	
Jersey Assistance (JACC)	A-9	57,000.00		57,000.00	57,000.00	
State Health Insurance Program (SHIP)	A-9	30,780.00		30,780.00	30,780.00	
Sexual Assault and Rape(SAARC)	A-9	25,941.00		25,941.00	25,941.00	
LIHEAP CWA Administration	A-9	20,102.00		20,102.00	20,102.00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	FINAL BUDGET	REALIZED	EXCESS OR (DEFICIT)
Drunk Driving Enforcement Fund	A-9	$ 7,511.53	$	$ 7,511.53	$ 7,511.53	$
NJ Historic Trust Grant- Feltville H.D.	A-9	450,000.00		450,000.00	450,000.00	
Child Advocacy Development Grant-Capital	A-9	99,500.00		99,500.00	99,500.00	
Workforce Learning Link	A-9	65,000.00		65,000.00	65,000.00	
Historical Commission Grant	A-9	64,721.00		64,721.00	64,721.00	
Medication Assistance Treatment for Substance Abuse Use Dis	A-9	183,900.00		183,900.00	183,900.00	
Paul Coverdell Foren Science Improve Pgm	A-9	50,000.00		50,000.00	50,000.00	
Body Armor Replacement Fund (BARF)	A-9	54,626.95		54,626.95	54,626.95	
Older Americans- Area Plan T-III State	A-9	974,849.00		974,849.00	974,849.00	
Senior Citizens Disabled Residents Transportation Operation (SCDR)	A-9	749,963.00		749,963.00	749,963.00	
CARES ACT-Assistance for State and Local Governments	A-9	97,077,214.30		97,077,214.30	97,077,214.30	
CARES ACT-Emergency Relief Healthcare Facilities	A-9	116,871.70		116,871.70	116,871.70	
CARES ACT- CDBG Coronavirus (CDBG-CV)	A-9	2,770,145.00		2,770,145.00	2,770,145.00	
CARES ACT- CDBG Coronavirus (ESG-CV) Funds	A-9	1,369,186.00		1,369,186.00	1,369,186.00	
Right to Know	A-9		16,401.00	16,401.00	16,401.00	
Subregional Transportation Planning Program(STP)	A-9		137,822.00	137,822.00	137,822.00	
Subregional Transportation Planning Program- Supplemental Support Program	A-9		15,000.00	15,000.00	15,000.00	
Seniors Farmers Market Nutrition program	A-9		2,625.00	2,625.00	2,625.00	
Community Services Block Grant (CSBG)	A-9		687,538.00	687,538.00	687,538.00	
Social Services for the Homeless SSH-ICM	A-9		56,000.00	56,000.00	56,000.00	
Cares Act-ERF Healthcare FAC Medicare EMS	A-9		144,474.01	144,474.01	144,474.01	
Cares Act-CSBG- ND COVID	A-9		1,246,720.00	1,246,720.00	1,246,720.00	
Cares Act-FFCRA Area Plan-C-1	A-9		132,739.00	132,739.00	132,739.00	
Cares Act-FFCRA Area Plan-C-2	A-9		266,546.00	266,546.00	266,546.00	
Cares Act-Section 8 Housing Choice VP	A-9		165,119.00	165,119.00	165,119.00	
Local CORE Capacity for PHEP LINCS Grant	A-9		629,072.00	629,072.00	629,072.00	
Emergency Management Assistance-EMAA	A-9		55,000.00	55,000.00	55,000.00	
Recycling Enhancement Act (REA) Grant	A-9		422,794.00	422,794.00	422,794.00	
NJ American Water/UC-New Providence Agreement	A-9		406,008.00	406,008.00	406,008.00	
Victims of Crime (VOCA)-Vic Witness Advocacy Grant	A-9		472,367.00	472,367.00	472,367.00	
SuperNOFA Continuum of Care Grant	A-9		4,551,474.00	4,551,474.00	4,551,474.00	
Alchool/Drug Abuse Innovative Grant	A-9		170,574.00	170,574.00	170,574.00	
CARES ACT-BJA CV Emergency Funding Program	A-9		58,008.00	58,008.00	58,008.00	
CARES ACT-Area Plan Contract-IIIB, C2 and E	A-9		1,226,380.00	1,226,380.00	1,226,380.00	
CARES ACT-ESG Coronavirus (ESG-CV) Funds	A-9		1,990,737.00	1,990,737.00	1,990,737.00	
CARES ACT-Council on the ARTS	A-9		9,400.00	9,400.00	9,400.00	
Clean Communities-State	A-9		55,955.58	55,955.58	55,955.58	
NJ Job Access Reverse Commute (JARC)	A-9		300,000.00	300,000.00	300,000.00	
Recreational Opportunities for Individuls with Disabilities-ROID	A-9		35,000.00	35,000.00	35,000.00	
Municipal Alliance	A-9		61,215.00	61,215.00	61,215.00	
CARES ACT-NJACCHO LHD COVID 9	A-9		41,148.00	41,148.00	41,148.00	
Workforce Innovation and Opportunities Act-WIOA -Adult	A-9		956,527.00	956,527.00	956,527.00	
Workforce Innovation and Opportunities Act-WIOA -Youth	A-9		887,199.00	887,199.00	887,199.00	
Workforce Innovation and Opportunities Act-WIOA -Displaced Workers	A-9		1,203,600.00	1,203,600.00	1,203,600.00	
Workforce Learning Link Program (WLL)	A-9		42,000.00	42,000.00	42,000.00	

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	FINAL BUDGET	REALIZED	EXCESS OR (DEFICIT)
CARES ACT-Election Related Grant (HAVA)	A-9	$	$ 202,128.91	$ 202,128.91	$ 202,128.91	$
lder Americans Area Plan Contract (APC)	A-9		189,951.00	189,951.00	189,951.00	
LEAP Fellowship Grant	A-9		50,000.00	50,000.00	50,000.00	
Comprehensive Cancer Control Grant	A-9		48,205.00	48,205.00	48,205.00	
Sexual Assault Services Program	A-9		10,000.00	10,000.00	10,000.00	
UCC-Oak Ridge Park Project	A-9		100,000.00	100,000.00	100,000.00	
CARES ACT-Strenghten Local Pub Health cap	A-9		5,596.88	5,596.88	5,596.88	
Sexual Assault Response Team/ Forensic Nurse Ex	A-9		87,451.00	87,451.00	87,451.00	
State Homeland Security Grant	A-9		322,386.78	322,386.78	322,386.78	
Comprehensive Traffic Safety Program	A-9		78,560.00	78,560.00	78,560.00	
Sustained Enforcement Grant (Formerly STEP)	A-9		65,000.00	65,000.00	65,000.00	
Drug Recognition Expert (DRE)Callout Program	A-9		56,625.00	56,625.00	56,625.00	
Urban Area Security Initiative (UASI) Grant	A-9		2,194,013.25	2,194,013.25	2,194,013.25	
CARES ACT-HAVA Primary Election Reimbursemet Grant	A-9		872,514.24	872,514.24	872,514.24	
Union County, NJ Safe Voting Plan Grant	A-9		1,136,000.00	1,136,000.00	1,136,000.00	
CARES ACT-Social Services CRF	A-9		54,512.00	54,512.00	54,512.00	
CARES ACT-Social Services Homelss CRF-RA	A-9		583,000.00	583,000.00	583,000.00	
Workfirst NJ Grant	A-9		1,806,327.00	1,806,327.00	1,806,327.00	
Absentee Ballot Assembly COVID 19 Response	A-9		308,750.00	308,750.00	308,750.00	
CARES ACT-Area Plan Contract-/ADRC COVID 19	A-9		64,492.00	64,492.00	64,492.00	
DOJ DNA Backlog Reduction	A-9		719,295.00	719,295.00	719,295.00	
FFY 18 VAWA Stop Violence Against Women	A-9		36,534.00	36,534.00	36,534.00	
FFY 19 VAWA Stop Violence Against Women	A-9		40,540.00	40,540.00	40,540.00	
Operation Helping Hand	A-9		47,619.00	47,619.00	47,619.00	
County Environmental Health Act (CEHA)	A-9		180,000.00	180,000.00	180,000.00	
DOL COVID-19 Dislocated Worker Grant	A-9		300,000.00	300,000.00	300,000.00	
Veterans Paratransit Program	A-9		6,000.00	6,000.00	6,000.00	
Department of Corrections State Aid	A-9		3,500,000.00	3,500,000.00	3,500,000.00	
Childhood Lead Exposure	A-9		337,459.00	337,459.00	337,459.00	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):						
County Clerk	A-8	1,500,000.00		1,500,000.00	2,432,515.00	932,515.00
Surrogate	A-8	200,000.00		200,000.00	268,255.20	68,255.20
Sheriff	A-8	400,000.00		400,000.00	547,646.35	147,646.35
Reimbursement from Grant Programs:						
Fringe Benefits Expenditures	A-8	1,750,000.00		1,750,000.00	2,133,532.34	383,532.34
Indirect Costs	A-8	300,000.00		300,000.00	870,779.60	570,779.60
Education Building Aid	A-8	495,000.00		495,000.00	465,690.00	(29,310.00)
Debt Service-Open Space	A-8	5,403,875.55		5,403,875.55	5,403,875.55	
EC Assisted Earned Grant	A-8	37,500,000.00		37,500,000.00	44,876,773.15	7,376,773.15

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	FINAL BUDGET	REALIZED	EXCESS OR (DEFICIT)
Franchise Fees-Jersey Gardens	A-8	$ 225,000.00	$	$ 225,000.00	$ 57,265.00	$ (167,735.00)
Title IV D- Facility Reimbursement	A-8	1,050,000.00		1,050,000.00	1,288,141.39	238,141.39
Pilot's	A-8	450,000.00		450,000.00	495,933.53	45,933.53
Open Space	A-8	2,250,000.00		2,250,000.00	2,250,000.00	
Rental Income UC College/Trinitas H.K.B.	A-8	180,000.00		180,000.00	200,000.04	20,000.04
Dispatch Services	A-8	500,000.00		500,000.00	556,098.52	56,098.52
Ambulance	A-8	850,000.00		850,000.00	813,480.67	(36,519.33)
Union County Utilities Authority	A-8	500,000.00		500,000.00	500,000.00	
Sale of Assets - County Infrastructure Program	A-14	1,500,000.00		1,500,000.00	1,500,000.00	
Total Miscellaneous Revenue	A-1	$ 194,332,469.25	$ 29,848,402.65	$ 224,180,871.90	$ 237,926,683.22	$ 13,745,811.32
Subtotal General Revenues		$ 247,623,400.48	$ 29,848,402.65	$ 277,471,803.13	$ 291,217,614.45	$ 13,745,811.32
Amount to be Raised by Taxation	A-1:A-6	367,295,299.43		367,295,299.43	367,295,299.43	
Budget Totals		$ 614,918,699.91	$ 29,848,402.65	$ 644,767,102.56	$ 658,512,913.88	$ 13,745,811.32
Non-Budget Revenue	A-1				8,493,801.20	8,493,801.20
		$ 614,918,699.91	$ 29,848,402.65	$ 644,767,102.56	$ 667,006,715.08	$ 22,239,612.52
	REF.	A-3	A-3:A-12			

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

ANALYSIS OF NON-BUDGET REVENUE	REF.		
Added County Taxes	A-6		$ 1,307,012.67
Miscellaneous:			
Sale of Scrap and Purchasing Auction		$ 11,442.34	
Lien Fees		5,729.20	
Insurance Refunds		998,210.05	
Workers Compensation		570,358.95	
Medical Examiner		2,674.00	
Planning Board		13,311.67	
Retiree Benefits		586,637.45	
Refund OCDETF/OHH July 2020		10,540.77	
Sale of Maps/Copies		775.81	
Welfare Refund SS		62.50	
Lease North Broad St		600.00	
Miscellaneous Refunds and Cancellations		161,564.43	
State Chancery Court		44,340.00	
Bail Forfeitures		1,450.00	
Admin Concessions		7,875.00	
Jury Duty		100.00	
Printing and Duplicate		34,099.91	
State Criminal Alien Assistance Program (SCAAP)		694,589.00	
Leaf Disposal		243,808.00	
Compost Sales		32,847.50	
Construction Board Appeal		1,800.00	
Utilities Authority Interlocal Agreement		112,039.50	
Check Fees		100.00	
Refund Grants		335,811.24	
Corrections Processing Fee		36,361.61	
Site Plan Fees		119,815.00	
Prosecutor Discovery		47,895.00	
Restitution		29,813.25	
Motor Vehicles Refunds		163,650.10	
Postage Reimbursement		934.50	
Inmate Medical Co-payment		4,220.55	
DDD Institutions Development		323,255.84	
UCPD Found Money/Currency		409.11	
Fire Training Academy		21,370.00	
Vacation Purchase		128,991.25	
SSA		13,200.00	
Probation Fees		3,429.33	
Park Police Fines		2,224.00	
Jobs in Blue Admin.		82,740.69	
Prosecutor Federal Reimbursement		73,755.46	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

ANALYSIS OF NON-BUDGET REVENUE	REF.		
Miscellaneous (Continued):			
Jobs in Blue Vehicle Fee		93,986.00	
Jail Reimbursement State Prisoners		720,943.76	
Mental Health Director		12,000.00	
Sheriff OT		10,867.34	
Sprint Nextel Cell Antenna		42,772.83	
T Mobile Cell Antenna		39,577.62	
Lease Fiber Optic Line		47,715.36	
ATM Commissions		743.20	
Cell AT&T-Scotch Plains		35,941.52	
Cell Verizon -Scotch Plains		36,077.24	
Elections-Clerk		121,813.11	
Mercer County Juveniles		197.20	
Reimburse Security Park Madison, UCIA		217,488.24	
Towing License		5,220.00	
Elections- Election Board		406,075.49	
Auction Proceeds		195,880.05	
Web Services		6,000.00	
Telephone Commissions		40.17	
Health Food Inspections		1,275.00	
Tax Refunds		1,415.49	
HAVA		82.11	
Countywide Vending Machines		8,107.74	
Service Fees Court		144,203.55	
Shared Svcs Berkeley Heights		87,532.50	
Shared Services Roselle Health		28,000.00	
			7,186,788.53
	A-4		$ 8,493,801.20

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
GENERAL GOVERNMENT						
County Managers Office:						
Salaries and Wages	$ 421,233.00	$ 421,233.00	$ 231,175.93	$	$ 186,057.07	$ 4,000.00
Other Expenses:						
Special Studies and Initiatives	757,000.00	757,000.00	216,584.96	114,196.08	426,218.96	
Miscellaneous	170,500.00	170,500.00	4,771.99	19,435.70	146,292.31	
Board of Chosen Freeholders:						
Salaries and Wages	490,258.00	490,258.00	431,886.96		48,371.04	10,000.00
Other Expenses:						
Annual Audit	245,475.00	245,475.00		245,475.00		
Other Accounting and Audit Fees	159,275.00	159,275.00	7,331.25	151,943.75		
Miscellaneous	95,000.00	95,000.00	34,652.49	5,143.18	55,204.33	
County Infrastructure and Improvement Program	1,500,000.00	1,500,000.00	775,000.00	725,000.00		
Clerk of the Board:						
Salaries and Wages	1,178,947.00	1,178,947.00	1,160,974.93		16,472.07	1,500.00
Other Expenses:						
Miscellaneous	240,500.00	240,500.00	147,459.92	42,084.62	50,955.46	
Advisory Boards, Committees and Commissions						
Status of Women Advisory Board	5,000.00	5,000.00			5,000.00	
County Clerk:						
Salaries and Wages	2,244,327.00	2,244,327.00	2,223,702.49		20,624.51	
Other Expenses	162,000.00	162,000.00	45,000.23	12,592.98	104,406.79	
Board of Elections:						
Salaries and Wages	2,627,559.00	2,627,559.00	1,734,133.46		893,425.54	
Other Expenses	781,100.00	781,100.00	350,781.80	134,816.83	295,501.37	
Elections (County Clerk):						
Salaries and Wages	462,430.00	462,430.00	228,603.45		33,826.55	200,000.00
Other Expenses	2,116,600.00	2,116,600.00	783,848.33	82,340.13	550,411.54	700,000.00
Department of Finance:						
Office of Director:						
Salaries and Wages	417,398.00	417,398.00	305,654.44		61,743.56	50,000.00
Other Expenses	167,500.00	167,500.00	53,942.61	5,968.75	107,588.64	
Public Obligations Registration Act P.L.1983						
Ch. 243 Financial Administration:						
Other Expenses	100,000.00	100,000.00			100,000.00	
Division of Reimbursement:						
Salaries and Wages	496,177.00	496,177.00	395,246.85		70,930.15	30,000.00
Other Expenses	3,500.00	3,500.00	225.00		3,275.00	
Division of the Treasurer:						
Salaries and Wages	399,537.00	399,537.00	368,529.77		23,507.23	7,500.00
Other Expenses	81,000.00	81,000.00	5,983.06		75,016.94	
Division of the Comptroller:						
Salaries and Wages	1,137,389.00	1,137,389.00	929,122.47		108,266.53	100,000.00
Other Expenses	17,500.00	17,500.00	6,848.74	3,579.70	7,071.56	
Division of Internal Audit:						
Salaries and Wages	178,000.00	178,000.00	120,325.74		43,674.26	14,000.00
Other Expenses	2,500.00	2,500.00			2,500.00	
Aid to Union County Improvement Authority	250,000.00	266,654.91	266,654.91			

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
GENERAL GOVERNMENT (CONTINUED)						
Department of Law:						
Office of County Counsel:						
Salaries and Wages	$ 1,774,121.00	1,774,121.00 $	1,712,226.02 $	$	61,894.98 $	
Other Expenses	370,250.00	370,250.00	70,625.56	16,860.73	32,763.71	250,000.00
Division of County Adjuster:						
Salaries and Wages	430,470.00	437,970.00	436,080.14		1,889.86	
Other Expenses	2,400.00	2,400.00	1,416.30	187.93	795.77	
Department of Administrative Services:						
Office of Director:						
Salaries and Wages	338,151.00	341,151.00	335,803.19		5,347.81	
Other Expenses	55,400.00	55,400.00	3,749.79	7,683.72	43,966.49	
Division of Motor Vehicles:						
Salaries and Wages	2,044,140.00	2,044,140.00	1,949,275.45		89,864.55	5,000.00
Other Expenses	4,335,000.00	4,335,000.00	2,475,003.46	471,294.22	1,238,702.32	150,000.00
Division of Personnel Management and Labor Relations:						
Salaries and Wages	1,035,273.00	1,065,273.00	1,058,886.51		6,386.49	
Other Expenses	1,187,200.00	1,187,200.00	681,857.83	309,399.37	195,942.80	
Division of Purchasing:						
Salaries and Wages	551,839.00	551,839.00	532,190.04		19,648.96	
Other Expenses	262,330.00	262,330.00	130,264.15	86,880.85	45,185.00	
Board of Taxation:						
Salaries and Wages	283,543.00	293,543.00	289,603.43		3,939.57	
County Surrogate:						
Salaries and Wages	1,076,120.00	1,113,120.00	1,111,432.78		1,687.22	
Other Expenses	33,350.00	33,350.00	23,254.03	1,347.88	8,748.09	
Division of Information Technologies:						
Salaries and Wages	974,288.00	974,288.00	827,402.19		46,885.81	100,000.00
Other Expenses	1,887,000.00	1,887,000.00	1,602,263.92	182,296.45	2,439.63	100,000.00
Department of Economic Development:						
Office of Director:						
Salaries and Wages	439,978.00	439,978.00	437,275.86		2,702.14	
Other Expenses	115,200.00	115,200.00	289.07	21,124.33	93,786.60	
Division of Community Development and Housing:						
Salaries and Wages	353,051.00	353,051.00	331,830.29		16,220.71	5,000.00
Other Expenses	383,200.00	383,200.00	245,528.98	84,285.91	53,385.11	
Division of Strategic Planning and Intergovernment:						
Salaries and Wages	647,532.00	647,532.00	552,544.87		94,987.13	
Other Expenses	425,000.00	425,000.00	318,451.73	77,423.79	29,124.48	

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
Group Insurance Plan for Employees	$ 46,429,881.00	46,168,881.00	$ 33,423,876.80	$ 1,843,878.38	$ 10,901,125.82	$
VSP-Vision		150,000.00	114,474.45	27,389.43	8,136.12	
MEDCOM		36,000.00	15,642.50	20,357.50		
NJ SHBP		75,000.00	31,162.88		43,837.12	
Surety Bond Premiums	12,000.00	12,000.00	8,346.00		3,654.00	
Other Insurance Premiums	12,989,200.00	12,989,200.00	10,071,642.35	802,614.91	2,114,942.74	
Employees' Prescription Plan	20,000,000.00	20,000,000.00	17,353,117.16	2,623,028.42	23,854.42	
Dental Plan	950,000.00	950,000.00	579,708.29	324,639.20	45,652.51	
Disability Insurance	325,000.00	$ 325,000.00	325,000.00			
Total Insurance	$ 80,706,081.00	80,706,081.00	$ 61,922,970.43	$ 5,641,907.84	$ 13,141,202.73	$
TOTAL GENERAL GOVERNMENT	$ 116,618,622.00	$ 116,722,776.91	$ 87,878,667.80	$ 8,443,269.74	$ 18,673,839.37	$ 1,727,000.00
PUBLIC SAFETY						
Sheriff's Office:						
Salaries and Wages	$ 21,646,797.00	$ 21,646,797.00	$ 19,862,983.98	$	$ 1,353,813.02	$ 430,000.00
Other Expenses	627,500.00	627,500.00	221,040.09	197,295.72	109,164.19	100,000.00
Department of Public Safety:						
Office of Director:						
Salaries and Wages	310,976.00	310,976.00	184,468.12		111,507.88	15,000.00
Other Expenses	4,000.00	4,000.00	292.45	3,221.11	486.44	
Division of Weights and Measures:						
Salaries and Wages	355,470.00	355,470.00	315,035.46		32,434.54	8,000.00
Other Expenses	5,320.00	5,320.00	471.79	200.00	4,648.21	
Division of Medical Examiner:						
Salaries and Wages	750,087.00	750,087.00	429,006.15		271,080.85	50,000.00
Other Expenses	559,000.00	709,000.00	475,265.70	123,687.31	110,046.99	
Division of Emergency Management:						
Salaries and Wages	1,351,297.00	1,351,297.00	788,834.85		362,462.15	200,000.00
Other Expenses	1,380,600.00	1,380,600.00	281,572.18	92,628.98	6,398.84	1,000,000.00
Emergency Medical Service:						
Salaries and Wages	1,555,592.00	1,555,592.00	1,031,631.92		323,960.08	200,000.00
Other Expenses	200,000.00	200,000.00	50,842.96	48,479.10	677.94	100,000.00
Division of Police:						
Salaries and Wages	10,595,366.00	10,595,366.00	5,878,908.78		4,366,457.22	350,000.00
Other Expenses	419,500.00	419,500.00	158,588.88	146,500.11	14,411.01	100,000.00
Division of Health:						
Salaries and Wages	334,154.00	334,154.00	131,177.83		52,976.17	150,000.00
Other Expenses	6,390,200.00	6,390,200.00	94,882.62	42,452.86	2,864.52	6,250,000.00
County Prosecutor's Office:						
Salaries and Wages	23,846,340.00	23,846,340.00	22,155,914.00		1,690,426.00	

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
PUBLIC SAFETY (CONTINUED)						
Other Expenses	$ 864,500.00	864,500.00	$ 509,770.65	$ 207,350.61	$ 147,378.74	$
Division of Corrections:						
Salaries and Wages	28,421,018.00	28,150,873.09	20,838,774.39		5,312,098.70	2,000,000.00
Other Expenses	8,275,000.00	8,275,000.00	6,829,544.03	443,792.26	1,663.71	1,000,000.00
Juvenile Detention:						
Salaries and Wages	312,572.00	312,672.00	312,622.95		49.05	
Other Expenses	2,200,000.00	2,200,000.00	1,093,872.28	955,499.55	150,628.17	
Contribution to Soil Conservation District (N.J.S. 4:24:22 (i))	36,030.00	36,030.00	36,030.00			
TOTAL PUBLIC SAFETY	$ 110,441,319.00	$ 110,321,274.09	$ 81,681,532.06	$ 2,261,107.61	$ 14,425,634.42	$ 11,953,000.00
OPERATIONAL SERVICES						
Department of Engineering, Public Works and Facilities Management						
Office of Director:						
Salaries and Wages	$ 65,316.00	65,316.00	$ 53,387.40	$	$ 11,928.60	$
Other Expenses	9,700.00	9,700.00	2,517.56	3,020.43	4,162.01	
Division of Public Works:						
Salaries and Wages	2,461,671.00	2,461,671.00	2,309,413.69		151,257.31	1,000.00
Other Expenses	51,200.00	51,200.00	36,458.08	14,073.48	668.44	
Division of Facilities Management						
Salaries and Wages	7,877,781.00	7,877,781.00	7,235,754.08		542,026.92	100,000.00
Other Expenses	8,797,350.00	8,797,350.00	6,601,760.18	1,599,940.92	95,648.90	500,000.00
Division of Engineering, Land and Facilities Planning:						
Salaries and Wages	1,103,213.00	1,103,213.00	1,081,005.63		21,207.37	1,000.00
Other Expenses	452,000.00	452,000.00	342,111.70	107,488.18	2,400.12	
Contribution for Flood Control	14,775.55	14,775.55	14,775.55			
TOTAL OPERATIONAL SERVICES	$ 20,833,006.55	20,833,006.55	$ 17,677,183.87	$ 1,724,523.01	$ 829,299.67	$ 602,000.00
HEALTH AND WELFARE						
Crippled Children	$ 50,000.00	$ 50,000.00	$	$ 50,000.00	$	$
Cornerstone Psychiatric/Runnells Specialized Hospital:						
Salaries and Wages	7,061,003.00	7,061,003.00	6,301,559.28		759,443.72	
Other Expenses	6,959,613.00	6,959,613.00	5,585,192.96	1,040,368.33	284,051.71	50,000.00
Aid to Union County Unit of New Jersey -						
Adult Diagnostic Center:						
Other Expenses	9,000.00	9,000.00			9,000.00	
Psychiatric Treatment:						
Other Expenses	5,000.00	5,000.00			5,000.00	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A.30:4-79)	4,775,342.00	4,775,342.00	4,775,342.00			
Rutgers Behavioral Health Care	34,531.00	34,531.00	10,359.00		24,172.00	
Maintenance of Patients in State Geriatric Center	153,000.00	153,000.00	56,354.91		96,645.09	

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
HEALTH AND WELFARE(CONTINUED)						
Department of Human Services:						
Office of Director:						
Salaries and Wages	$ 812,335.00	812,335.00 $	763,007.94 $	$	49,327.06 $	
Other Expenses	2,014,599.00	2,014,599.00	1,510,328.05	289,025.16	215,245.79	
Division on Aging:						
Salaries and Wages	368,379.00	368,379.00	351,719.62		16,659.38	
Other Expenses	2,334,117.00	2,334,117.00	1,491,206.59	672,863.24	170,047.17	
Division of Youth Services:						
Salaries and Wages	779,034.00	779,034.00	682,873.22		96,160.78	
Other Expenses	108,289.00	108,289.00	70,307.51	37,689.46	292.03	
Employment and Training:						
Salaries and Wages	313,373.00	328,373.00	325,348.95		3,024.05	
Division of Social Services:						
Salaries and Wages	36,034,659.00	36,034,659.00	34,912,365.02		1,122,293.98	
Other Expenses	8,720,962.00	8,720,962.00	7,271,936.76	996,639.11	452,386.13	
Division of Planning:						
Salaries and Wages	624,380.00	624,380.00	566,405.03		57,974.97	
Other Expenses	766,531.00	766,531.00	480,580.52	264,629.31	21,121.17	
Division of Paratransit:						
Salaries and Wages	82,265.00	82,265.00	79,329.94		2,935.06	
Other Expenses	2,289,100.00	2,289,100.00	1,705,318.23	577,781.77	6,000.00	
Division of Outreach & Advocacy:						
Salaries and Wages	535,209.00	535,209.00	445,813.13		89,395.87	
Other Expenses	22,100.00	22,100.00	5,174.42	3,184.00	13,741.58	
TOTAL HEALTH AND WELFARE	$ 74,852,821.00	$ 74,867,821.00	$ 67,390,523.08	$ 3,932,380.38	$ 3,494,917.54	$ 50,000.00
RECREATIONAL						
Department of Parks and Recreation:						
Office of Director:						
Salaries and Wages	$ 1,074,265.00	$ 1,074,265.00 $	710,285.03 $	$	355,979.97 $	8,000.00
Other Expenses	242,000.00	242,000.00	124,741.30	31,206.50	86,052.20	
Recreation Facilities:						
Salaries and Wages	2,191,892.00	2,191,892.00	1,721,386.27		462,505.73	8,000.00
Other Expenses	7,076,782.00	7,076,782.00	5,791,082.49	699,5[illegible]3.39	586,140.12	
RECREATIONAL (CONTINUED)						
Division of Planning and Environmental Services:						
Salaries and Wages	631,902.00	631,902.00	515,791.26		100,110.74	16,000.00
Other Expenses	95,000.00	95,000.00	64,445.87	30,410.28	143.85	
Park Maintenance:						
Salaries and Wages	2,813,359.00	2,813,359.00	2,117,424.98		495,934.02	200,000.00
Other Expenses	600,000.00	600,000.00	456,367.30	139,823.12	3,809.58	
Cultural and Heritage Affairs:						
Salaries and Wages	140,156.00	140,156.00	139,488.50		667.50	
Other Expenses	17,540.00	17,540.00	5,159.23	5,102.33	7,278.44	
TOTAL RECREATIONAL	$ 14,882,896.00	$ 14,882,896.00	$ 11,646,172.23	$ 906,101.62	$ 2,098,622.15	$ 232,000.00

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
EDUCATIONAL						
Office of County Superintendent of Schools:						
Salaries and Wages	$ 252,563.00	$ 264,563.00	$ 263,185.17	$	$ 1,377.83	$
Other Expenses	12,500.00	12,500.00	2,514.50	1,002.94	8,982.56	
Vocational Schools	5,391,125.00	5,391,125.00	5,391,125.00			
Union County Extension Service in Agriculture, Home Economics and 4-H:						
Salaries and Wages	44,982.00	44,982.00	44,982.00			
Other Expenses	126,914.00	126,914.00	298.56	119,750.71	6,864.73	
Union County Community College System	15,585,337.00	15,585,337.00	15,584,243.56	0.04	1,093.40	
Scholarship Program	190,000.00	190,000.00	69,238.50	120,761.50		
Reimbursement for Residents Attending Out-of-County Two-Year Colleges a	217,000.00	217,000.00	71,188.07	79,105.65	66,706.28	
Educational Services Commission (N.J.S.A. 40:23-8.11) and (N.J.S.A. 18A:6-67)	70,000.00	70,000.00	70,000.00			
TOTAL EDUCATIONAL	$ 21,890,421.00	$ 21,902,421.00	$ 21,496,775.36	$ 320,620.84	$ 85,024.80	$
UNCLASSIFIED						
Prior Year Bills						
Royal Printing -BOED-2017	$ 185.00	$ 185.00	$ 185.00	$	$	$
Remedy Analytics-Admin Service- 2017	47,859.89	47,859.89	47,859.89			
Bergen County CC-County College	492.31	492.31	492.31			
Meadowview Psych Hospital-2018	6,420.96	6,420.96	6,420.96			
New Bridge Medical Center -2018	3,397.70	3,397.70	3,397.70			
New Bridge Medical Center -2018	1,757.43	1,757.43	1,757.43			
New Bridge Medical Center -2017	31.56	31.56	31.56			
New Jersey Overhead Door LLC-2018	160.00	160.00		160.00		
New Jersey Overhead Door LLC-2018	664.18	664.18		664.18		
New Jersey Overhead Door LLC-2018	640.00	640.00		640.00		
New Jersey Overhead Door LLC-2018	160.00	160.00		160.00		
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	15.04	15.04	15.04			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	15.24	15.24	15.24			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	18.63	18.63	18.63			
WB Mason- 2018	0.69	0.69	0.69			
WB Mason- 2018	0.69	0.69	0.69			

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
UNCLASSIFIED (CONTINUED)						
Sick Leave Compensation	$ 735,000.00	735,000.00	$ 735,000.00	$	$	$
Salary Adjustment	511,110.00					
Utilities-County	8,646,234.35	8,633,500.00	6,838,400.07	1,238,698.08	556,401.85	
Utilities-Cornerstone	7,000.00	7,000.00	4,740.32	2,259.68		
Utilities-Social Services	36,265.65	49,000.00	26,386.09	9,879.56	12,734.35	
TOTAL UNCLASSIFIED	$ 9,997,436.22	$ 9,486,326.22	$ 7,664,728.52	$ 1,252,461.50	$ 569,136.20	$
SUBTOTAL OPERATIONS	$ 369,516,521.77	$ 369,016,521.77	$ 295,435,582.92	$ 18,840,464.70	$ 40,176,474.15	$ 14,564,000.00
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
Matching Funds for Grants	$ 570,600.00	63,498.50	$	$	$ 63,498.50	$
Victims of Crime Act-VOCA-Victim Witness Advocate		472,367.00	472,367.00			
Operation Helping Hand - Overdose Data to Action		47,619.00	47,619.00			
Stop Violence Against Women Act-VAWA		36,534.00	36,534.00			
FFY'19 V.A.W.A. Stop Violence Against Women		40,540.00	40,540.00			
Insurance Fraud	250,000.00	250,000.00	250,000.00			
Sexual Assault Nurse Examiner S.A.N.E. Grant		87,451.00	87,451.00			
Jail Diversion	66,950.00	66,950.00	66,950.00			
Paul Coverdell Grant	50,000.00	50,000.00	50,000.00			
Child Advocacy Development Grant- Capital	99,500.00	99,500.00	99,500.00			
DNA Backlog Reduction Grant	421,635.00	421,635.00	421,635.00			
DOJ DNA Backlog Reduction		719,295.00	719,295.00			
Federal Grant Nutrition						
NJ American Water-New Providence Agreement		406,008.00	406,008.00			
Council on Arts -Cultural Heritage	144,813.00	144,813.00	144,813.00			
Historical Commission Grant	64,721.00	64,721.00	64,721.00			
NJ Historic Trust- Feltville H.D.	450,000.00	450,000.00	450,000.00			
Subregional Transportation Planning Program		137,822.00	137,822.00			
STP Supplemental Support Program		15,000.00	15,000.00			
2020 Complete Count Commission (C3) C.G.	239,990.00	239,990.00	239,990.00			
LEAP Fellowship Grant		50,000.00	50,000.00			
UCC - Oak Ridge Park Project		100,000.00	100,000.00			
Clean Communities		55,955.58	55,955.58			
Right to Know		16,401.00	16,401.00			
Local Information Network Communications- L.I.N.C.S.		629,072.00	629,072.00			
Comprehensive Cancer Control Grant		48,205.00	48,205.00			
Recycling Enhancement Act Grant		422,794.00	422,794.00			
Body Armor Replacement Fund (BARF)	54,626.95	54,626.95	54,626.95			
County Environmental Health Grant- C.E.H.A.		180,000.00	180,000.00			
Childhood Lead Exposure		337,459.00	337,459.00			
State Homeland Security Program		322,386.78	322,386.78			
Urban Area Initiative- U.A.S.I.		2,194,013.25	2,194,013.25			

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES(CONTINUED)						
Emergency Management Agency Assistance	$	55,000.00	$ 55,000.00	$	$	$
HAVA Election Sec-ADA Compliance- Temporary Measures	3,389.36	3,389.36	3,389.36			
Union County, NJ Safe Voting Plan Grant		1,136,000.00	1,136,000.00			
Absentee Ballot Assembly COVID19 Response		308,750.00	308,750.00			
Comprehensive Traffic Safety Program		78,560.00	78,560.00			
Sustained Enforcement Grant (Formerly STEP)		65,000.00	65,000.00			
Drug Reconition Expert (DRE) Callout PGM		56,625.00	56,625.00			
Department of Corrections State Aid		3,500,000.00	3,500,000.00			
Medication Assisted Treatment	183,900.00	183,900.00	183,900.00			
Drunk Driving Enforcement Fund	7,511.53	7,511.53	7,511.53			
Community Care- Elderly-State	459,442.00	459,442.00	459,442.00			
Older Americans Act-Federal	2,104,309.00	2,187,581.00	2,187,581.00			
Older Americans Act-Title III- State		987,648.00	987,648.00			
US Department of Agriculture- Federal	296,296.00	302,027.00	302,027.00			
Respite Care	348,566.00	348,566.00	348,566.00			
SHIP-State Health Insurance Program	30,780.00	30,780.00	30,780.00			
Office on Aging-State Aid Reimbursement	40,000.00	40,000.00	40,000.00			
JACC	57,000.00	57,000.00	57,000.00			
Federal Financial Part-Area Plan Contract		88,149.00	88,149.00			
Home Health Care Title X	100,000.00	100,000.00	100,000.00			
Senior's Farmer's Market Nutrition Grant		2,625.00	2,625.00			
WIOA - Adult Program		956,527.00	956,527.00			
Workforce Learning Link Program	65,000.00	107,000.00	107,000.00			
WIOA - Youth Program		887,199.00	887,199.00			
WIOA- Dislocated Worker Program		1,203,600.00	1,203,600.00			
DOL COVID-19 Dislocated Worker (DWG)		300,000.00	300,000.00			
Work First NJ Grant		1,806,327.00	1,806,327.00			
LIHEAP CWA Administration	20,102.00	20,102.00	20,102.00			
Universal Service Fund-CWA Administration Grant	13,401.00	13,401.00	13,401.00			
ROID Grant		35,000.00	35,000.00			
Alcohol/ Drug Abuse (ADA) Innovative Grant		170,574.00	170,574.00			
Human Services Planning-HSAC	318,163.00	318,163.00	318,163.00			
Comprehensive Alcohol Program	982,989.00	982,989.00	982,989.00			
Alliance to Prevent Alcoholism and Drug Abuse	556,097.00	617,312.00	617,312.00			
SAARC-Primary, Traditional and Operational	229,059.00	229,059.00	229,059.00			
Preventive Health and Health Services-PHHSBG	8,240.00	8,240.00	8,240.00			
Sexual Assault Abuse and Rape Care- SAARC	25,941.00	25,941.00	25,941.00			
Social Services for the homeless -SSH S	974,849.00	56,000.00	56,000.00			
Supernofa Continuum of Care (COCR)		4,551,474.00	4,551,474.00			
Personal Attendant Services Program	58,500.00	58,500.00	58,500.00			
Community Services Block Grant	222,933.00	910,471.00	910,471.00			
Sexual Assault Services Program (SASP)		10,000.00	10,000.00			
Youth Services Commission/ Family Court	248,737.00	248,737.00	248,737.00			
State/ Community Partnership Program	440,426.00	440,426.00	440,426.00			
Juvenile Detention Alternative Initiative	120,000.00	120,000.00	120,000.00			
Senior Citizens Disabilities Transportation (SCDR) - Admin	882,310.00	132,347.00	132,347.00			
Senior Citizens Disabilities Transportation (SCDR) -Program		749,963.00	749,963.00			
Elderly Transportation- Title XX	71,262.00	71,262.00	71,262.00			
Veterans Paratransit		6,000.00	6,000.00			

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES(CONTINUED)						
NJ-Job Access and Reverse Commute- JARC	$	300,000.00	$ 300,000.00	$	$	$
Paratransit- Aging	91,292.00	91,292.00	91,292.00			
FTA Section 5310-Mobility Mgmt. Program	200,000.00	200,000.00	200,000.00			
Logisticare Solutions Grant	41,000.00	41,000.00	41,000.00			
CARES ACT-Assistance for State and Local Governments	97,077,214.30	97,077,214.30	97,077,214.30			
CARES ACT-Emergency Relief Healthcare Facilities	116,871.70	116,871.70	116,871.70			
CARES ACT-CDBG Coronavirus (CDBG-CV)	2,770,145.00	2,770,145.00	2,770,145.00			
CARES ACT-ESG-CV - Coronavirus Funds	1,369,186.00	3,359,923.00	3,359,923.00			
CARES ACT-ERF Healthcare Facilities- Medical EMS		144,474.01	144,474.01			
CARES ACT-CSBG -COVID		1,246,720.00	1,246,720.00			
CARES ACT-FFCRA Area Plan - C-1		132,739.00	132,739.00			
CARES ACT-FFCRA Area Plan- C-2		266,546.00	266,546.00			
CARES ACT-Section 8 Housing Choice V.P.		165,119.00	165,119.00			
CARES ACT-CV Emergency Supplemental F.P.		58,008.00	58,008.00			
CARES ACT-Area Plan Contract-IIIB, C2, E		1,226,380.00	1,226,380.00			
CARES ACT-Council on the Arts		9,400.00	9,400.00			
CARES ACT-NJACCHO LHD COVID-19		41,148.00	41,148.00			
CARES ACT-Election Related Grant (HAVA)		202,128.91	202,128.91			
CARES ACT-Strengthening Local Public Health Cap		5,596.88	5,596.88			
CARES ACT-(HAVA) Primary Elect Reimb Grant		872,514.24	872,514.24			
CARES ACT- Social Svcs Homeless CRF-ra		54,512.00	54,512.00			
CARES ACT- Social Services CRF		583,000.00	583,000.00			
CARES ACT- APC ADRC COVID 19		64,492.00	64,492.00			
Match - Victim Witness Advocacy (VOCA)		118,092.00	118,092.00			
Match - Cultural Heritage Council on the Arts	74,813.00	74,813.00	74,813.00			
Match - Historical Commission	36,721.00	36,721.00	36,721.00			
Match - Subregional Transportation and Planning		34,455.50	34,455.50			
Match - NJ Historic Trust- Feltville H. D.	450,000.00	450,000.00	450,000.00			
Match - FFY 18- VAWA- Stop Violence Against Women		12,178.00	12,178.00			
Match - FFY 19- VAWA- Stop Violence Against Women		13,513.00	13,513.00			
Match - SANE (Sex Assistance for Nursing Exam)		21,863.00	21,863.00			
Match - ROID Grant		7,000.00	7,000.00			
Match - Nutrition Program/ HD Meals	156,926.00	156,926.00	156,926.00			
Match - SSBG (Community Care Elderly)	29,131.00	29,131.00	29,131.00			
Match - Home Delivered Meals/ State Wekkend	20,470.00	20,470.00	20,470.00			
Match - HSAC	15,900.00	15,900.00	15,900.00			
Match - Alcohol	138,549.00	138,549.00	138,549.00			
Match -Safe Housing	49,143.00	49,143.00	49,143.00			
Match - NJ Job Access Reverse Commute- JARC		300,000.00	300,000.00			
Match - Respite Care Program	57,747.00	57,747.00	57,747.00			
Match -FTA 5310 Mobility Management	50,000.00	50,000.00	50,000.00			
TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE	$ 114,027,147.84	$ 143,875,550.49	$ 143,812,051.99	$	$ 63,498.50	$
CONTINGENT	$ 50,000.00	50,000.00	$	$	$ 50,000.00	$
TOTAL OPERATIONS INCLUDING CONTINGENT	$ 483,593,669.61	$ 512,942,072.26	$ 439,247,634.91	$ 18,840,464.70	$ 40,289,972.65	$ 14,564,000.00

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	APPROPRIATIONS		EXPENDED			
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	$ 12,500,000.00	$ 12,500,000.00	$ 12,500,000.00	$	$	$
Road Resurfacing	2,750,000.00	2,750,000.00	2,750,000.00			
TOTAL CAPITAL IMPROVEMENTS	$ 15,250,000.00	$ 15,250,000.00	$ 15,250,000.00	$	$	$
COUNTY DEBT SERVICE						
Payment of Bond Principal:						
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	$ 2,320,000.00	2,320,000.00	$ 2,320,000.00	$	$	$
Vocational School Bonds	4,970,000.00	4,970,000.00	4,970,000.00			
Other Bonds	30,285,000.00	30,285,000.00	30,285,000.00			
County College Bonds	3,002,000.00	3,002,000.00	3,002,000.00			
Interest on Bonds:						
State Aid-County College Bonds	467,865.00	467,865.00	467,865.00			
County College Bonds	450,455.00	450,455.00	450,455.00			
Vocational School Bonds	1,297,750.00	1,297,750.00	1,297,750.00			
Other Bonds	9,774,857.00	9,774,857.00	9,774,856.26			0.74
Interest on Notes	2,030,000.00	2,030,000.00	2,019,375.00			10,625.00
Payment of Bond Anticipation Notes	1,713,206.00	1,713,206.00				1,713,206.00
Lease to Improvement Authority-Debt Service:						
U.C.I.A.	11,531,470.00	11,531,470.00	9,895,572.55	20,000.00		1,615,897.45
U.C.I.A. - State Aid - County College Bonds	4,239,270.00	4,239,270.00	4,239,270.00			
DAM Restoration Loan-Principal	178,282.00	178,282.00	178,281.73			0.27
DAM Restoration Loan	31,259.00	31,259.00	31,258.59			0.41
TOTAL COUNTY DEBT SERVICE	$ 72,291,414.00	$ 72,291,414.00	$ 68,931,684.13	$ 20,000.00	$	$ 3,339,729.87

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

		APPROPRIATIONS		EXPENDED			
		BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
DEFERRED CHARGES AND STATUTORY EXPENDITURES							
Deferred Charges to future taxation Unfunded:							
Ordinance 740 U IMP # 906-803 HS		$ 0.30	0.30	$ 0.30	$	$	$
Statutory Expenditures:							
Contribution to:							
Public Employees' Retirement System		16,414,109.00	16,414,109.00	16,314,109.00		100,000.00	
Social Security System (O.A.S.I.)		11,000,000.00	11,000,000.00	10,042,175.28		957,824.72	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 Et. Seq.)		150,000.00	150,000.00	150,000.00			
Police and Firemen's Retirement Fund of NJ		16,139,507.00	16,639,507.00	16,548,794.61		90,712.39	
Defined Contribution Retirement Program		80,000.00	80,000.00	79,189.68		810.32	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES		$ 43,783,616.30	$ 44,283,616.30	$ 43,134,268.87	$	$ 1,149,347.43	$
TOTAL BUDGET APPROPRIATIONS		$ 614,918,699.91	$ 644,767,102.56	$ 566,563,587.91	$ 18,860,464.70	$ 41,439,320.06	$ 17,903,729.87
	REF	A-2		A-1	A:A-1	A:A-1	
Budget	A-3		614,918,699.91				
Appropriation by 40A:4-87	A-2		$ 29,848,402.65				
			$ 644,767,102.56				
Disbursed	A-4			$ 422,750,712.30			
Matching Funds for Miscellaneous Grants	A-4:A-12			1,586,501.50			
Petty Cash	A-5			823.62			
Reserve For Federal and State Grants	A-12			142,225,550.49			
				$ 566,563,587.91			
			Expenditures	$ 579,785,029.57			
			Reimbursements	(13,221,441.66)			
				$ 566,563,587.91			

The accompanying Notes to the Financial Statements are an integral part of this statement.

TRUST FUND

COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	REF.	BALANCE DECEMBER 31, 2020	BALANCE DECEMBER 31, 2019
ASSETS			
Trust Other Fund:			
Cash	B-2	$ 125,334,864.07	$ 118,176,389.43
Accounts Receivable:			
Community Development Block Program	B-3	8,276,241.11	6,997,161.87
Home Investment Partnership Program	B-4	5,265,431.30	4,229,802.80
Housing Assistance Voucher Program	B-5	4,123,763.20	3,964,242.17
Emergency Shelter Program	B-6	574,905.90	395,487.85
		$ 143,575,205.58	$ 133,763,084.12
Open Space Preservation Trust Fund:			
Cash	B-2	$ 15,534,309.59	$ 13,898,715.64
Green Acres Grant Receivable (Briant Park Conservancy)	B-7	275,000.00	275,000.00
Taxes Receivable	B-8	44,801.41	37,072.64
		$ 15,854,111.00	$ 14,210,788.28
		$ 159,429,316.58	$ 147,973,872.40
LIABILITIES, RESERVES AND FUND BALANCES			
Trust Other Fund:			
Reserve For:			
Community Development Block Grants - Unappropriated	B-9	$ 420,139.03	$ 388,664.89
Home Investment Partnerships Program - Unappropriated	B-11	241,162.27	53,499.87
Home Investment Partnerships Program - Appropriated	B-12	5,788,291.10	3,728,802.13
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	29,060.36	1,647,453.30
Neighborhood Housing Services	B-14		60,484.52
Community Development Block Grants - Unappropriated	B-15	15,240.52	
Community Development Block Grants - Appropriated	B-16	1,983,556.51	1,550,868.29
Community Development Block Grants Project Income - Unappropriated	B-17	656,712.79	585,182.88
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	96,157.98	159,940.97
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20		140.12
Due Current Fund	B-21	23,209,860.51	23,419,278.86
Miscellaneous Deposits	B-22	84,983,674.04	80,934,397.69
Motor Vehicle Fines	B-23	5,241,655.08	5,850,666.32
Commitments Payable	B-24	20,197,240.40	14,782,883.20
Multi Jurisdictional Housing Revolving Loan Fund	B-25		15,100.40
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-26	41,563.00	31,293.00
Housing Assistance Voucher Program - Unappropriated	B-27	149,079.96	362,269.88
Housing Assistance Voucher Program - Appropriated	B-28	1,318.00	22,190.00
Emergency Shelter Program - Appropriated	B-30	407,986.90	32,000.40
Home Program Income	B-34	92,557.13	118,017.40
Reserve for Home Non Federal Funds	B-35	19,950.00	19,950.00
		$ 143,575,205.58	$ 133,763,084.12
Open Space Preservation Trust Fund:			
Due Current Fund	B-31	$ 4,276,434.05	$ 4,243,628.30
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-32	9,399,801.94	8,678,391.67
Commitments Payable	B-33	2,177,875.01	1,288,768.31
		$ 15,854,111.00	$ 14,210,788.28
		$ 159,429,316.58	$ 147,973,872.40

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

TRUST FUND

STATEMENT OF TRUST OTHER FUND BALANCE-REGULATORY BASIS

	REF.	
Balance, December 31, 2019 and December 31, 2020	B	$ -0-

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GENERAL CAPITAL FUND

COUNTY OF UNION

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	REF.	BALANCE DECEMBER 31, 2020	BALANCE DECEMBER 31, 2019
ASSETS			
Cash	C-2:C-4	$ 107,526,612.58	$ 92,598,612.14
Deferred Charges to Future Taxation:			
Funded	C-5	422,246,996.22	403,302,277.95
Unfunded	C-6	154,625,103.84	200,702,983.45
Accounts Receivable:			
State of New Jersey	C-13	28,536,837.56	26,377,099.61
		$ 712,935,550.20	$ 722,980,973.15
LIABILITIES, RESERVES, AND FUND BALANCE			
Serial Bonds	C-10	$ 420,818,000.00	$ 401,695,000.00
Bond Anticipation Notes	C-15	60,000,000.00	90,000,000.00
New Jersey Dam Restoration Loan Program	C-17	1,428,996.22	1,607,277.95
Due Current Fund	C-3	2,492,349.24	2,327,333.34
Improvement Authorizations:			
Funded	C-8	45,705,666.32	28,914,113.85
Unfunded	C-8	77,907,609.91	91,031,908.60
Commitments Payable	C-9	60,321,637.32	60,579,634.48
Reserve for Preliminary Expense	C-11	50,000.00	
Reserve for Preliminary Expenses- UCIA	C-12	348,125.03	
Capital Improvement Fund	C-7	15,895,508.52	8,935,004.52
Reserve to Pay Serial Bonds	C-14	16,898,963.61	16,821,556.92
Reserve for Arbitrage	C-16	3,510,469.81	3,083,477.72
Fund Balance	C-1	7,558,224.22	17,985,665.77
		$ 712,935,550.20	$ 722,980,973.15

The accompanying Notes to the Financial Statements are an integral part of this statement.

COUNTY OF UNION

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

	REF.		
Balance, December 31, 2019	C		$ 17,985,665.77
Increased by:			
Premium on Sale of Notes	C-2	$ 2,158,200.00	
Interest on 2020 Bond Proceeds	C-2	6,117.97	
Cancellation of Funded Improvement Authorizations	C-8	908,240.48	
			3,072,558.45
			$ 21,058,224.22
Decreased by:			
Appropriated	C-8		13,500,000.00
Balance, December 31, 2020	C		$ 7,558,224.22

The accompanying Notes to the Financial Statements are an integral part of this statement.

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GENERAL FIXED ASSETS ACCOUNT GROUP

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COUNTY OF UNION

GENERAL FIXED ASSETS ACCOUNT GROUP

BALANCE SHEETS - REGULATORY BASIS

	BALANCE DECEMBER 31, 2020	BALANCE DECEMBER 31, 2019
FIXED ASSETS		
Land	$ 569,320,662.94	$ 567,824,353.41
Buildings	326,210,398.35	325,484,941.50
Machinery and Equipment	33,287,836.81	31,118,397.11
Vehicles	39,317,989.60	38,089,358.15
TOTAL FIXED ASSETS	$ 968,136,887.70	$ 962,517,050.17
INVESTMENT IN FIXED ASSETS	$ 968,136,887.70	$ 962,517,050.17

The accompanying Notes to the Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of Union is an instrumentality of the State of New Jersey established to function as a County. The Board of Chosen County Commissioners consists of nine elected officials and is responsible for the fiscal control of the County. Except as noted below, the financial statements of the County of Union include the County Treasurer and County Departments supported and maintained wholly or in part by funds appropriated by the County of Union, as required by N.J.S.A. 40A:5-5. Accordingly, the financial statements of the County of Union do not include the operations of autonomous County commissions, schools or boards.

B. Description of Funds

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB codification establishes the presentation of basic financial statements into three fund types, the governmental, proprietary and fiduciary funds, as well as government-wide financial reporting that must be used by general purpose governmental units when reporting financial position and results of operations in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

The accounting policies of the County of Union conform to the accounting principles applicable to municipalities and counties which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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 financial transactions and accounts of the County of Union are organized on the basis of funds and an account group which is different from the fund structure required by GAAP. A fund or account group is an accounting entity with a separate set of self-balancing accounts established to record the financial position and results of operation of a specific governmental activity. As required by the Division of Local Government Services the County accounts for its financial transactions through the following individual funds and account group:

Current Fund - resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

Trust Fund - receipts, custodianship and disbursements of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group - utilized to account for property, land, buildings and equipment that have been acquired by other governmental funds.

C. Basis of Accounting

The accounting principles and practices prescribed for municipalities and counties by the State of New Jersey differ in certain respects from generally accepted accounting principles applicable to local governmental units. The more significant accounting policies and differences in the State of New Jersey are as follows:

A modified accrual basis of accounting is followed with minor exceptions.

Revenues - are recorded when received in cash except for certain amounts which are due from other governmental units. Federal and state grants are realized as revenue when anticipated in the County's budget. Receivables for taxes are recorded with offsetting reserves on the balance sheet of the County's Current Fund; accordingly, such amounts are not recorded as revenues until collected. Other amounts that are due the County, which are susceptible to accrual, are also recorded as receivables with offsetting reserves and recorded as revenue when received. GAAP require revenues to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts.

Expenditures - are recorded on the "budgetary" basis of accounting. Generally expenditures are recorded when an amount is encumbered for goods or services through the issuances of a purchase order in conjunction with the Encumbrance Accounting System. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements and constitute part of the County's statutory Appropriation Reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at December 31st of each year and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is also on the cash basis.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Encumbrances - Contractual orders, at December 31, are reported as expenditures through the establishment of encumbrances payable. Under GAAP, encumbrances outstanding at year end are reported as reservations of fund balance because they do not constitute expenditures or liabilities.

Sale of Municipal Assets - The proceeds from the sale of municipal assets can be held in a reserve until anticipated as revenue in a future budget. GAAP requires such proceeds to be recorded as revenue in the year of sale.

Interfunds - Interfund receivables in the current fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves. GAAP does not require the establishment of an offsetting reserve.

General Fixed Assets - The provisions the New Jersey Administrative Code (N.J.A.C. 5:30-5.6) codify and continue the provisions of 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 generally accepted accounting principles, requires the inclusion of a statement of general fixed assets of the County as part of its basic financial statements. General fixed assets are defined as nonexpendable personal and real property having a physical existence, a useful life of more than one year and as acquisition cost of $5,000.00 or more per unit. 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. General Fixed Assets that have been acquired and are utilized in a governmental fund operation are accounted for in the General Fixed Assets Account Group rather than in a governmental fund. No depreciation has been provided on general fixed assets or reported in the financial statements.

Inventories of Supplies - The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the various balance sheets. GAAP requires the cost of inventories to be reported as a current asset and equally offset by a fund balance reserve.

Accounting and Financial Reporting for Pensions - Under GAAP, counties are required to recognize the pension liability in Statements of Revenues, Expenses, Changes in Net Position (balance sheets) and Notes to the Financial Statements in accordance with GASB 68. The liability required to be displayed by GASB 68 is displayed as a separate line item in the Unrestricted Net Position area of the balance sheet.

C. Basis of Accounting (Continued)

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. The disclosure must meet the requirements of GASB 68.

Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*". This statement establishes standards for measuring and recognizing liabilities, deferred outflows and inflows of resources, and expenses for postemployment benefits other than pensions. It also requires the State of New Jersey to calculate and allocate to each participating member, for note disclosure purposes only, the OPEB net liability of New Jersey Health Benefits Local Government Retiree Plan (the Plan). The statement does not alter the amount of funds that must be budgeted for OPEB payment under existing state law.

Under GAAP, municipalities and counties are required to recognize the OPEB liability in Statements of Revenues, Expenses, Changes in Net Position (balance sheets) and Notes to the Financial Statements in accordance with GASB 75. The liability required to be displayed by GASB 75 is displayed as a separate line item in the Unrestricted Net Position area of the balance sheet.

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 OPEB 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 75 information in the Notes to the Financial Statements. The disclosure must meet the requirements of GASB 75.

In May of 2021, the New Jersey Division of Local Government Services issued Local Finance Notice 2021-10 which allows local units to disclose the most recently available information as it relates to the New Jersey Division of Pensions & Benefits' reporting on GASB 75. As of the date of this report the information for the period ended June 30, 2020 was not available for the County's Special Funding situation, therefore the information dated June 30, 2019 is disclosed.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. 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 presents the financial statements listed in the table of contents of the "Requirements of Audit and Accounting Revision of 1987" as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and which differ from the financial statements required by GAAP.

NOTE 2: CASH AND CASH EQUIVALENTS

The County considers petty cash, change funds, cash in banks, deposits in the New Jersey Cash Management Fund and certificates of deposit as cash and cash equivalents.

A. Deposits

New Jersey Statutes permit the deposit of public funds in institutions which are located in New Jersey and which meet the requirements of the Governmental Unit Deposit Protection Act (GUDPA) or the State of New Jersey Cash Management Fund. GUDPA requires a bank that accepts public funds to be a public depository. A public depository is defined as a state bank, a national bank, or a savings bank, which is located in the State of New Jersey, the deposits of which are insured by the Federal Deposit Insurance Corporation. The statutes also require public depositories to maintain collateral for deposits of public funds that exceed certain insurance limits. All collateral must be deposited with the Federal Reserve Bank 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 of Union had the following cash and cash equivalents at December 31, 2020:

		Reconciling Items		Change	
Type	Cash in Bank	Increases	Decreases	Funds	Total
Checking Accounts	$ 577,281,343.24	$ 5,717,585.13	$ 21,049,069.11	$	$ 561,949,859.26
Certificate of Deposit	11,583,954.50				11,583,954.50
Cash on Hand				2,750.00	2,750.00
	$ 588,865,297.74	$ 5,717,585.13	$ 21,049,069.11	$ 2,750.00	$ 573,536,563.76

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

A. Deposits (Continued)

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits, may not be returned. The County does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2020, based upon the coverage provided by FDIC and NJGUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank, $1,250,000.00 was covered by Federal Depository Insurance and $587,615,297.74 was covered under NJGUDPA.

B. Investments

The purchase of investments by the County is strictly limited by the express authority of the New Jersey Local Fiscal Affairs Law, N.J.S.A. 40A:5-15.1. Permitted investments include any of the following type of securities:

1. Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;

2. Government money market mutual funds which are purchased from an investment company or investment trust which is registered with the Securities and Exchange Commission under the "Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., and operated in accordance with 17 C.F.R. § 270.2a-7 and which portfolio is limited to U.S. Government securities that meet the definition of an eligible security pursuant to 17 C.F.R. § 270.2a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. These funds are also required to be rated by a nationally recognized statistical rating organization.

3. Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;

4. Bonds or other obligations of the Local Unit or bonds or other obligations of school districts of which the Local Unit is a part or within which the school district is located.

5. Bonds or other obligations, having a maturity date not more than 397 days from date of purchase, approved by the Division of Investment of the Department of Treasury for investment by Local Units;

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

6. Local government investment pools that are fully invested in U.S. Government securities that meet the definition of eligible security pursuant to 17 C.F.R. § 270a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization.

7. Deposits with the State of New Jersey Cash Management Fund established pursuant to Section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or

8. Agreements for the repurchase of fully collateralized securities if:

   a. the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection;

   b. the custody of collateral is transferred to a third party;

   c. the maturity of the agreement is not more than 30 days;

   d. the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C. 17:19-41); and

   e. a master repurchase agreement providing for the custody and security of collateral is executed.

Based upon the limitations set forth by New Jersey Statutes 40A:5-15.1 and existing investment practices of the Investment Council of the New Jersey Cash Management Fund, the County is generally not exposed to credit risks, custodial credit risks, concentration of credit risks and interest rate risks for its investments nor is it exposed to foreign currency risk for its deposits and investments.

NOTE 3: COUNTY DEBT

The Local Bond Law, Chapter 40A:2, governs the issuance of bonds to finance general county capital expenditures. All bonds are retired in annual installments within the statutory period of usefulness. All bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond Anticipation Notes, which are issued to temporarily finance capital projects, shall mature and be paid off within ten years or financed by the issuance of bonds.

NOTE 3: COUNTY DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	YEAR 2020	YEAR 2019	YEAR 2018
Issued			
General			
Bonds and Notes - County	$ 480,818,000.00	$ 491,695,000.00	$ 493,760,000.00
Bonds Guaranteed by County	79,974,582.00	81,639,582.00	102,044,582.00
Loans	1,428,996.21	1,607,277.95	1,782,046.82
	$ 562,221,578.21	$ 574,941,859.95	$ 597,586,628.82
Less:			
Cash on Hand to Pay:			
Bonds	$ 16,898,963.61	$ 16,821,556.92	$ 14,452,694.75
Notes	12,766.90	526,018.92	434,056.90
Due from State of New Jersey	8,659,000.00	9,819,000.00	7,071,500.00
Bonds Issued by Another Public Body	$ 79,974,582.00	$ 81,639,582.00	$ 102,044,582.00
Total Deductions	$ 105,545,312.51	$ 108,806,157.84	$ 124,002,833.65
Net Debt Issued	$ 456,676,265.70	$ 466,135,702.11	$ 473,583,795.17
Authorized But Not Issued			
Bonds and Notes	$ 94,637,870.74	$ 111,229,002.37	$ 113,827,080.47
Net Authorized But Not Issued	$ 94,637,870.74	$ 111,229,002.37	$ 113,827,080.47
Net Bonds and Notes Issued			
And Authorized But Not Issued	$ 551,314,136.44	$ 577,364,704.48	$ 587,410,875.64

NOTE 3: COUNTY DEBT (CONTINUED)

SUMMARY OF STATUTORY DEBT CONDITION (ANNUAL DEBT STATEMENT)

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .74099%.

	GROSS DEBT	DEDUCTIONS	NET DEBT
Bonds and Notes Issued	$ 562,221,578.21	$ 105,545,312.51	$ $456,676,265.70
Authorized But Not Issued:			
Bonds and Notes	97,017,870.74	2,380,000.00	94,637,870.74
	$ $659,239,448.95	$ $107,925,312.51	$ $551,314,136.44

NET DEBT $551,314,136.44.00 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.A. 40A:2-2, AS AMENDED, $74,402,220,032.00 EQUALS .74099%.

BORROWING POWER CALCULATION

Equalized Valuation Basis* - December 31, 2020	$74,402,220,032.00
2% of Equalized Valuation Basis	1,488,044,400.64
Net Debt	551,314,136.44
Remaining Borrowing Power	$936,730,264.20

NOTE 3: COUNTY DEBT (CONTINUED)

SHORT-TERM OBLIGATIONS

Bond Anticipation Notes

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2020
616	Multipurpose	06/18/2021	4.00%	$ 1,700.00
670	Multipurpose	06/18/2021	4.00%	58,356.00
671	Multipurpose	06/18/2021	4.00%	38,025.00
687	Multipurpose	06/18/2021	4.00%	547.00
723	Multipurpose	06/18/2021	4.00%	174,397.00
740	Multipurpose	06/18/2021	4.00%	77,492.00
752	Multipurpose	06/18/2021	4.00%	1,108,662.00
759	Multipurpose	06/18/2021	4.00%	1,736,804.00
765	Multipurpose	06/18/2021	4.00%	2,504,604.00
776	Multipurpose	06/18/2021	4.00%	10,997,208.00
787	Multipurpose	06/18/2021	4.00%	14,584,315.00
795	Multipurpose	06/18/2021	4.00%	14,562,560.00
808	Multipurpose	06/18/2021	4.00%	13,651,330.00
809	Acq. of 112 Park Drive	06/18/2021	4.00%	504,000.00
				$ 60,000,000.00

NOTE 3: COUNTY DEBT (CONTINUED)

LONG-TERM OBLIGATIONS

SCHEDULE OF ANNUAL DEBT SERVICE FOR PRINCIPAL AND INTEREST
FOR BONDED DEBT ISSUED AND OUTSTANDING DECEMBER 31, 2020

YEAR	PRINCIPAL	INTEREST	TOTAL
2021	$ 46,375,000.00	$ 11,519,797.29	$ 57,894,797.29
2022	48,148,000.00	9,926,876.26	58,074,876.26
2023	49,470,000.00	8,437,618.76	57,907,618.76
2024	45,895,000.00	7,041,081.26	52,936,081.26
2025	40,030,000.00	5,898,381.26	45,928,381.26
2026	40,530,000.00	4,858,503.13	45,388,503.13
2027	39,140,000.00	3,753,850.00	42,893,850.00
2028	37,555,000.00	2,643,337.50	40,198,337.50
2029	30,200,000.00	1,680,531.25	31,880,531.25
2030	29,215,000.00	846,806.25	30,061,806.25
2031	11,885,000.00	258,125.00	12,143,125.00
2032	2,375,000.00	41,562.50	2,416,562.50
	$ 420,818,000.00	$ 56,906,470.46	$ 477,724,470.46

NOTE 3: COUNTY DEBT (CONTINUED)

LONG-TERM DEBT (CONTINUED)

The General Improvement and Refunding Bonds are comprised of the following issues:

ISSUE		OUTSTANDING BALANCE DECEMBER 31, 2020
$65,565,000.00 General Improvement Bonds, dated July 1, 2011, due in one remaining annual installment of $3,890,000.00 on March 1, 2021 with interest of 4.00%.	$	3,890,000.00
$10,280,000.00 County Vocational School Bonds, dated July 1, 2011, due in one remaining annual installment of $1,080,000.00 on March 1, 2021 with interest of 4.00%.		1,080,000.00
$3,000,000.00 Redevelopment Bonds, dated July 1, 2011, due in one remaining annual installments of $180,000.00 on March 1, 2021 with interest of 4.00%.		180,000.00
$1,155,000.00 County College Bonds, dated July 1, 2011, due in one remaining annual installments of $180,000.00 on March 1, 2021 with interest of 4.00%.		180,000.00
$62,165,000.00 General Improvement Bonds, dated June 15, 2012, due in remaining annual installments ranging between $6,750,000.00 and $6,900,000.00 beginning March 1, 2021 and ending March 1, 2024 with interest of 3.00%.		27,000,000.00
$23,190,000.00 County Vocational School Bonds, dated June 15, 2012, due in remaining annual installments ranging between $820,000.00 and $1,640,000.00 beginning March 1, 2021 and ending March 1, 2032 with interest from 3.00% to 3.50%.		16,630,000.00
$10,355,000.00 Redevelopment Bonds, dated June 15, 2012, due in remaining annual installments ranging between $370,000.00 and $740,000.00 beginning March 1, 2021 and ending March 1, 2032 with interest from 3.00% to 3.50%.		7,395,000.00
$2,353,000.00 County College Bonds, dated June 15, 2012, due in remaining annual installments ranging between $235,000.00 and $238,000.00 beginning March 1, 2021 and ending March 1, 2022 with interest at 3.00%.		473,000.00

NOTE 3: COUNTY DEBT (CONTINUED)

LONG-TERM OBLIGATIONS (CONTINUED)

The General Improvement and Refunding Bonds are comprised of the following issues (Continued):

ISSUE	OUTSTANDING BALANCE DECEMBER 31, 2020
$33,620,000.00 General Improvement Refunding Bonds, dated July 25, 2020, due in remaining annual installments ranging between $3,580,000.00 and $3,745,000.00 beginning March 1, 2021 and ending March 1, 2023 with interest from 4.00% to 5.00%.	10,910,000.00
$4,965,000.00 County Vocational School Refunding Bonds, dated July 25, 2013 due in remaining annual installments ranging between $425,000.00 and $565,000.00 beginning March 1, 2021 and ending March 1, 2023 with interest from 4.00% to 5.00%.	1,555,000.00
$53,850,000.00 General Improvement Bonds, dated June 15, 2014, due in remaining annual installments ranging between $2,200,000.00 and $4,400,000.00 beginning March 1, 2021 and ending March 1, 2030 with interest from 3.00% to 3.25%.	40,650,000.00
$2,460,000.00 County Vocational-Technical School Bonds, dated June 15, 2014, due in remaining annual installments of $205,000.00 beginning March 1, 2021 and ending March 1, 2026 with interest at 3.00%.	1,230,000.00
$5,750,000.00 County College Bonds Series A, dated June 15, 2014, due in remaining annual installments of $385,000.00 beginning March 1 ,2021 and ending March 1, 2029 with interest from 3.00% to 3.13%.	3,465,000.00
$2,220,000.00 County College Bonds Series B, dated June 15, 2014, due in remaining annual installments of $275,000.00 beginning March 1, 2021 and ending March 1, 2022 with interest at 3.00%.	550,000.00
$720,000.00 Redevelopment Bonds, dated June 15, 2014, due in remaining annual installments of $45,000.00 beginning March 1, 2021 and ending March 1, 2030 with interest from 3.00% to 3.25%.	450,000.00

NOTE 3: COUNTY DEBT (CONTINUED)

LONG-TERM OBLIGATIONS (CONTINUED)

The General Improvement and Refunding Bonds are comprised of the following issues (Continued):

ISSUE	OUTSTANDING BALANCE DECEMBER 31, 2020
$64,850,000.00 General Improvement Refunding Bonds, dated February 15, 2015, due in remaining annual installments ranging between $800,000.00 and $7,040,00.00 beginning February 15, 2021 and ending February 15, 2029 with interest from 2.00% to 5.00%	53,130,000.00
$4,400,000.00 County Vocational School Refunding Bonds, dated February 15, 2015, due in remaining annual installments ranging between $455,000.00 and $1,095,000.00 beginning February 15, 2021 and ending February 15, 2022 with interest from 2.50% to 5.00%.	2,195,000.00
$62,810,000.00 General Improvement Bonds, dated June 15, 2016, due in remaining annual installments ranging between $3,950,000.00 and $5,500,000.00 beginning March 1, 2021 and ending March 1, 2030 with interest at 2.00%.	50,010,000.00
$2,075,000.00 County Vocational School Bonds, dated June 15, 2016, due in remaining annual installments ranging between $200,000.00 and $275,000.00 beginning March 1, 2021 and ending March 1, 2026 with Interest at 2.00%.	1,275,000.00
$3,000,000.00 County College Bonds Series A, Bonds, dated June 15, 2016, due in remaining annual installments of $300,000.00 beginning March 1, 2021 and ending March 1, 2026 with interest at 2.00%.	1,800,000.00
$9,615,000.00 County College Bonds Series B, Bonds, dated June 15, 2016, due in remaining annual installments ranging between $615,000.00 and $1,000,000.00 beginning March 1, 2021 and ending March 1, 2026 with Interest at 2.00%.	5,615,000.00
$37,460,000.00 General Improvement Refunding Bonds, dated November 9, 2017, due in remaining annual installments ranging between $3,670,000.00 and $3,785,00.00 beginning March 1, 2022 and ending March 1, 2031 with interest from 3.00% to 4.00%	37,060,000.00
$3,240,000.00 County Vocational School Refunding Bonds, dated November 9, 2019, due in remaining annual installments ranging between $1,060,000.00 and $1,080,000.00 beginning March 1, 2022 and ending March 1, 2024 with interest from 3.00% to 4.00%	3,205,000.00

NOTE 3: COUNTY DEBT (CONTINUED)

LONG-TERM OBLIGATIONS (CONTINUED)

The General Improvement and Refunding Bonds are comprised of the following issues (Continued):

ISSUE	OUTSTANDING BALANCE DECEMBER 31, 2020
$1,735,000.00 Redevelopment Bonds, dated November 9, 2017, due in remaining annual installments ranging between $175,000.00 and $1,020,000.00 beginning March 1, 2022 and ending March 1, 2031 with interest from 3.00% to 4.00%.	1,720,000.00
$3,300,000.00 County College Bonds , dated December 26, 2017, due in remaining annual installments of $330,000.00 beginning March 1, 2021, and ending March 1, 2026 with interest from 2.00% to 2.50%.	2,310,000.00
$65,850,000.00 General Improvement Refunding Bonds, dated June 25, 2019, due in remaining annual installments ranging between $4,500,0000.00 and $6,500,00.00 beginning March 1 ,2021 and ending March 1, 2030 with interest at 3.00%	58,750,000.00
$12,000,000.00 County Vocational School Refunding Bonds, dated June 15, 2019, due in remaining annual installments of $1,000,000.00 beginning March 1, 2021 and ending March 1, 2030, with interest of 3.00%	10,000,000.00
$3,600,000.00 County College Bonds , dated June 15, 2019, due in remaining annual installments of $360,000.00 beginning March 1, 2021, and ending March 1, 2028 with interest of 3.00%.	2,880,000.00
$11,750,000.00 County College Bonds , dated June 15, 2019, due in remaining annual installments ranging between $1,305,000.00 and $1,310,000.00 beginning March 1, 2021 and ending March 1, 2027 with interest from 2.00% to 3.00%	9,140,000.00
$7,100,000.00 County College Bonds , dated June 25, 2019, due in remaining annual installments of $710,000.00 beginning March 1, 2021 , and ending March 1, 2029 with interest of 2.00%.	6,390,000.00
$59,960,000.00 General Improvement Refunding Bonds, dated June 15, 2020, due in remaining annual installments ranging between $4,340,0000.00 and $5,505,00.00 beginning March 1 ,2021 and ending March 1, 2031 with interest ranging from .50% to at 2.00%	53,960,000.00

NOTE 3: COUNTY DEBT (CONTINUED)

LONG-TERM OBLIGATIONS (CONTINUED)

The General Improvement and Refunding Bonds are comprised of the following issues (Continued):

ISSUE	OUTSTANDING BALANCE DECEMBER 31, 2020
$1,840,000.00 County Vocational and Technical School dated June 15, 2020, due in remaining annual installments ranging between $165,0000.00 and $170,00.00 beginning March 1 ,2021 and ending March 1, 2031 with interest ranging from .50% to at 2.00%	1,840,000.00
$3,900,000.00 County College Bonds, dated June 15, 2020 due in remaining annual installments ranging between $485,0000.00 and $490,00.00 beginning March 1 ,2021 and ending March 1, 2028 with interest ranging from .50% to at 2.00%	3,900,000.00
	$420,818,000.00

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST

DAM RESTORATION LOANS

2020

YEAR	PRINCIPAL	INTEREST	TOTAL
2021	$ 181,865.20	$ 27,675.12	$ 209,540.32
2022	185,520.69	24,019.64	209,540.33
2023	189,249.66	20,290.66	209,540.32
2024	193,053.57	16,486.75	209,540.32
2025	196,933.95	12,606.36	209,540.31
2026	200,892.32	8,647.99	209,540.31
2027	126,591.65	4,869.81	131,461.46
2028	102,744.87	2,586.61	105,331.48
2029	52,144.31	521.44	52,665.75
	$ 1,428,996.22	$ 117,704.38	$ 1,546,700.60

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2020, which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2021, was as follows:

Current Fund	$37,000,000.00

NOTE 5: PENSION PLANS

Plan Descriptions

Substantially all eligible employees participate in the Public Employees' Retirement System (PERS), or the Police. Firemen's Retirement System (PFRS) or the Defined Contribution Retirement System (DCRP), which have been established by state statute and are administered by the New Jersey Division of Pensions and Benefits. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System, Police and Fireman's Retirement System and Consolidated Police and Firemen's Pension Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625 or are available online at www.nj.gov/treasury/pensions/annrprts.shtml.

Public Employees' Retirement System (PERS) - 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 PERS 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 pension fund or local jurisdiction's pension fund.

Police and Fireman's Retirement System (PFRS) - The Police and Fireman's Retirement System (PFRS) was established as of July 1, 1944, under the provisions of N.J.S.A. 43:16A. to provide retirement, death, and disability benefits to its members. The PFRS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially, all full-time county and municipal police or firemen or officer employees with police powers appointed after June 30, 1944.

Defined Contribution Retirement Program (DCRP) - The Defined Contribution Retirement Program (DCRP) was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L 2007, and was expanded under the provisions of Chapter 89, P.L. 2009. The DCRP provides eligible employees and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance coverage and disability coverage.

Vesting and Benefit Provisions

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43:36. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service. Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving ten years of service credit. In which case, benefits would begin the first day of the month after the member attains normal retirement age.

NOTE 5: PENSION PLANS (CONTINUED)

Vesting and Benefit Provisions (Continued)

The vesting and benefit provisions for PFRS are set by N.J.S.A. 43:16A and 43:36. All benefits vest after ten years of service, except for disability benefits, which vest alter four years of service. Retirement benefits for age and service are available at age 55. Members may seek special retirement after achieving 25 years of creditable service or they may elect deferred retirement after achieving ten years of service.

Newly elected or appointed officials that have an existing DCRP account, or are a member of another State-administered retirement system are immediately invested in the DCRP. For newly elected or appointed officials that do not qualify for immediate vesting in the DCRP. employee and employer contributions are held during the initial year of membership. Upon commencing the second year of DCRP membership, the member is fully invested. However, if a member is not eligible to continue in the DCRP for a second year of membership, the member may apply for a refund of the employee contributions from the DCRP, while the employer contributions will revert back to the employer. Employees are required to contribute 5.5% of their base salary and employers contribute 3.0%.

Funding Policy

The contribution policy for PERS is set by N.J.S.A. 43:15A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group life insurance benefits is based on actual claims paid. For fiscal year 2020, the State's pension contribution was less than the actuarial determined amount. The local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. During 2020, PERS provides for employee contributions of 7.50% of employees' base salary.

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. The local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. For the fiscal year 2020, the State contributed an amount less than the actuarially determined amount. During 2020, PFRS provides for employee contributions of 10.00% of employees' base salary.

Certain portions of the costs are contributed by the employees. The County's share of pension costs, which is based upon the annual billings received from the State, amounted to $32,303,616.00 for 2020, $31,680,376.00 for 2019 and $29,103,884.85 for 2018.

Certain County employees are also covered by Federal Insurance Contribution Act.

NOTE 5: PENSION PLANS (CONTINUED)

Pension Contribution Deferral

The State of New Jersey has enacted Public Law 2009, C.19, which authorizes the State Department of Treasury, Division of Pensions and Benefits to provide non-state contributing employers the option of paying an amount that represents a fifty percent (50%) reduction of the normal and accrued liability payment of the required contributions to the Police and Fire Retirement System (PFRS) and the Public Employees Retirement System (PERS) which would have been due April 1, 2009. If the deferral is elected, the amount deferred must be repaid, with interest, over a period of fifteen years, beginning in April, 2012; however, the contributing employer is permitted to pay off the obligation at any time by contacting the Division of Pension and Benefits for a payoff amount. The County of Union has elected to defer a portion of its pension contributions as follows:

	PFRS	PERS	Total
2009 Required Contributior	$ 10,866,091.00	$ 6,871,247.00	$ 17,737,338.00
2009 Actual Contribution	5,650,105.00	3,815,463.00	9,465,568.00
2012 Actual Contribution	347,732.00	203,719.00	551,451.00
2013 Actual Contribution	347,732.00	203,719.00	551,451.00
2014 Actual Contribution	347,732.00	203,719.00	551,451.00
2015 Actual Contribution	347,732.00	203,719.00	551,451.00
2016 Actual Contribution	347,732.00	203,719.00	551,451.00
2017 Actual Contribution	347,732.00	203,719.00	551,451.00
2018 Actual Contribution	347,732.00	203,719.00	551,451.00
2019 Actual Contribution	347,732.00	203,719.00	551,451.00
2020 Actual Contribution	347,732.00	203,719.00	551,451.00
Amount Deferred	$ 2,781,862.00	$ 1,629,751.00	$ 4,411,613.00

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions – GASB 68

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68 "Accounting and Financial Reporting for Public Employees Pensions" which requires the State of New Jersey to calculate and allocate, for note disclosure purposes only, the unfunded net pension liability of Public Employees Retirement System (PERS) and the Police and Firemen's Retirement System (PFRS) of the participating county as of December 31, 2020. The statement does not alter the amounts of funds that must be budgeted for pension payments under existing state law.

Under accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, any unfunded net pension liability of the county, allocated by the State of New Jersey, is not required to be reported in the financial statements as presented and any pension contributions required to be paid are raised in that year's budget and no liability is accrued at December 31, 2020.

Public Employees Retirement System (PERS)

At June 30, 2020, the State reported a net pension liability of $159,454,521.00 for the County 's proportionate share of the total net pension liability. The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the County's proportion was 0.9778055919 percent, which was a decrease of 0.0367947831 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the State recognized an actuarially determined pension benefit of $2,754,996.00 for the County 's proportionate share of the total pension expense. The pension expense recognized in the County's financial statements based on the April 1, 2020 billing was $9,869,073.00.

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

At June 30, 2020, the State reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	$ 2,903,405.00	$ 563,900.00
Changes of assumptions	5,172,885.00	66,765,117.00
Net difference between projected and actual earnings on pension plan investments	5,450,283.00	
Changes in proportion and differences between County contributions and proportionate share of contributions	6,171,017.00	10,022,577.00
	$ 19,697,590.00	$ 77,351,594.00

Other local amounts reported by the State as the County's proportionate share of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the State's actuarially calculated pension expense as follows:

Year Ended June 30,	Amount
2021	($20,778,939.00)
2022	(19,012,096.00)
2023	(11,195,026.00)
2024	(4,985,891.00)
2025	(1,682,052.00)
	($57,654,004.00)

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which rolled forward to June 30, 2020. These actuarial valuations used the following assumptions:

	June 30, 2020
Inflation	
Price	2.75%
Wage	3.25%
Salary Increases	
Through 2026	2.00-6.00%
Thereafter	3.00-7.00% Based on Years of Service
Investment Rate of Return	7.00%

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-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at both June 30, 2020 and June 30, 2019) 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 PERS's target asset allocation as of June 30, 2020 are summarized in the following table:

Assets Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasury's	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% and 6.28% as of June 30, 2020 and June 30, 2019, respectively. 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.

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Sensitivity of the County's proportionate share of net pension liability to changes in the discount rate

The following presents the County's proportionate share of the net pension liability of the participating employers as of June 30, 2020 respectively, calculated using the discount rate as disclosed above as well as what the County's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1- percentage point higher than the current rate:

	June 30, 2020		
	1% Decrease 6.00%	At Current Discount Rate 7.00%	1% Increase 8.00%
County's proportionate share of the pension liability	$200,726,641.00	$159,454,521.00	$124,433,999.00

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 http://www.state.nj.us/treasury/pensions

Police and Firemen's Retirement System (PFRS)

At June 30, 2020, the State reported a net pension liability of $179,287,920.00 for the County 's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

At June 30, 2020, the County's proportion was 1.3875357511 percent, which was an decrease of 0.0779671412 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the State recognized an actuarially determined pension expense of $8,338,479.00. The pension expense recognized in the County's financial statements based or the April 1, 2020 billing was $14,803,200.00.

At June 30, 2020, the State reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

		Deferred Outflow of Resources		Deferred Inflow of Resources
Differences between expected and actual experience	$	1,807,526.00	$	643,442.00
Changes of assumptions		451,178.00		48,066,019.00
Net difference between projected and actual earnings on pension plan investments		10,512,489.00		
Changes in proportion and differences between County contributions and proportionate share of contributions		10,438,886.00		15,790,931.00
	$	23,210,079.00	$	64,500,392.00

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30		Amount
2021	$	(17,841,561.00)
2022		(12,388,904.00)
2023		(5,678,247.00)
2024		(2,811,086.00)
2025		(2,570,515.00)
	$	(41,290,313.00)

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which rolled forward to June 30, 2020. This actuarial valuation used the following assumptions:

	June 30, 2020
Inflation:	
Price	2.75%
Wage	3.25%
Salary Increases	
Through all future years	3.25-15.25% Based on years of Service
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For healthy annuitants, post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries, the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00 percent at June 30, 2020 and June 30, 2019) 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 PFRS's target asset allocation as of June 30, 2020 are summarized in the following table:

Assets Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasury's	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.00% and 6.85% as of June 30, 2020 and June 30, 2019, respectively. 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.

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate

The following presents the County's proportionate share of the net pension liability of the participating employers as of June 30, 2020 respectively, calculated using the discount rate as disclosed above as well as what the County's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1- percentage point higher than the current rate:

	June 30, 2020		
	1% Decrease 6.00%	At Current Discount Rate 7.00%	1% Increase 8.00%
County's proportionate share of the PFRS pension liability	$238,416,030.00	$179,287,920.00	$130,177,506.00

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Special Funding Situation

In accordance with 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 which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.c. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.c. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed by the State on behalf of the County 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 County does 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 disclose in the notes to the financial statements of the County related to this legislation.

At June 30, 2020 and 2019, the State's proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is $27,824,669.00 and $28,319,008.00, respectively.

At June 30, 2020, the County's and State of New Jersey's proportionate share of the PFRS net pension liability were as follows:

County's Proportionate Share of Net Pension Liability	$179,287,920.00
State of New Jersey Proportionate Share of Net Pension Liability Associated with the County	27,824,669.00
	$207,112,589.00

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Police and Firemen's Retirement System (PFRS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 http://www.state.nj.us/treasury/pensions.

NOTE 6: CAPITAL LEASES AND OTHER COMMITMENTS

Capital Leases:

The County of Union and the Union County Improvement Authority entered into agreements which:

A. Leases a parcel of land owned by the County to the Authority upon which the Authority constructed a Correctional Facility Project. The Authority is to pay the sum $1.00 per year to the County under the terms of the lease.

B. Leases the Authority's Correctional Facility Project to the County. The lease requires the County to pay to the Authority a "basic" annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued Revenue Refunding Bonds dated January 15, 1992, June 1, 2002, June 1, 2003, May 31, 2012 and March 28, 2013 in order to refund a portion of the project bonds and, thereby, restructuring the County's basic annual rent. As additional rent, the County will pay the Authority an annual administrative fee and actual legal and accounting expenses incurred by the Authority.

C. Leases certain items of equipment and projects to the County. The leases require the County to pay to the Authority a "Basic" Annual rent equal to the debt service on the equipment and project Lease Revenue Bonds outstanding. As additional rent the County will pay the Authority administrative fees incurred by the Authority. The Union County Improvement Authority issued Lease Revenue Bonds and Lease revenue Refunding Bonds for the equipment and projects as follows:

PROJECT	ISSUED	AMOUNT ISSUED
Park Madison Redevelopment Project— Refunding Bonds Series 2013A	January 31, 2013	$21,645,000.00
Juvenile Detention Center Facility Project- Refunding Bonds Series 2015	April 21, 2015	24,690,000.00
Union County College -Refunding Bonds	September 30, 2014	21,555,000.00
Linden Theater Redevelopment Project	March 24, 2004	2,900,000.00
Child Advocacy Center Project	September 28,2010	2,575,000.00
Family Courthouse Project Series 2012	May 15, 2012	43,125,000.00
Family Courthouse Project	April 11, 2017	7,860,000.00
College Bonds – Series A 2013	December 18, 2013	4,730,000.00
College Bonds – Series B 2013	December 18, 2013	8,500,000.00
Correctional Facility	May 31, 2012	3,460,000.00
Correctional Facility	March 14, 2013	3,755,000.00

NOTE 7: COMPENSATED ABSENCES

The County has permitted employees to accumulate unused vacation and sick pay, which may be taken as time off or paid under certain circumstances. Management has estimated, at December 31, 2020 that the accumulated cost of such unpaid compensation would approximate $ 1,506,500.00 for unused sick and vacation days. Under existing accounting principles and practices prescribed by the Division of Local Government Services, the amounts required to be paid in any fiscal year for the above mentioned compensation are raised in that year's budget and no liability is required to be accrued or reported in the financial statements at December 31, 2020. The County has provided from budget appropriations and has reserved in the Trust Fund, the amount of $498,800.16 for the payments of these obligations.

NOTE 8: LITIGATION

The County is involved in a number of legal proceedings, the resolution of which, in the opinion of County Counsel, could result in the aggregate $5,691,170.97 in damages against the County. These potential liabilities under New Jersey reporting requirements will be reflected in the financial statements when paid. In addition, there are other pending lawsuits in which the County is involved. Many of these lawsuits are presently in the preliminary or discovery stages, with the probability of a successful defense unknown at this time and the amounts of eventual settlements cannot be accurately determined.

NOTE 9: DEFICIENCY AND GUARANTEE AGREEMENTS

The County has an agreement with the Union County Utilities Authority providing for the payment by the County for deficiencies in funds of the Authority which are needed to pay for, among other things, principal and interest on Long-Term Bonds issued by the Authority:

Title of Issue	Dated	Bonds Outstanding December 31, 2020
Guaranteed Resource Recovery Facility Lease Revenue Refunding Bonds Series 2011A Bonds	November 22, 2011	$115,730,000.00
Guaranteed Resource Recovery Facility Lease Revenue Refunding Bonds Series 2011B Bonds	December 1, 2011	1,885,000.00
Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011A Bonds	December 1, 2011	47,245,000.00
Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011B Bonds	December 1, 2011	9,965,000.00
		$174,825,000.00

NOTE 9: DEFICIENCY AND GUARANTEE AGREEMENTS (CONTINUED)

The County also has an agreement with the Union County Improvement Authority in which the County agreed to guarantee the punctual payment of the principal and interest on the following Long-Term Bonds issued by the Authority:

Title of Issue	Dated	Bonds Outstanding December 31, 2020
Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 (Federally Taxable)	March 1, 2004	$1,000,000.00
Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010	September 28, 2010	995,000.00
Guaranteed Lease Revenue Bonds Renewable Energy Program Series 2011 (Federally Taxable)	May 4, 2011	6,060,000.00
Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2012	May 15, 2012	43,125,000.00
Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2015 (Federally Taxable)	November 18, 2015	2,179,582.00
Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2017	April 11, 2017	7,245,000.00
Guaranteed Lease Revenue Bonds Union County Oakwood Plaza-Elizabeth Project Series 2019 (Federally Taxable)	December 12, 2019	19,370,000.00
		$79,974,582.00

NOTE 10: DEFERRED COMPENSATION PLAN

The County offers its employees two deferred compensation plans created in accordance with Internal Revenue Code Sections 403 (b) and 457. The plans, available to all County employees, permit them to defer a portion of their salaries until future years. The County does not make any contribution to the plans. The deferred compensation is not available to employees until retirement, death, disability, termination or financial hardships.

In accordance with the requirements of the Small Business Job Protection Act of 1996 and the funding requirements of Internal Revenue Code Section 457(g), the County's Plan was amended to require that all amounts of compensation deferred under the Plan are held for the exclusive benefits of plan participants and beneficiaries. All assets and income under the Plan are held in trust, in annuity contracts or custodial accounts.

All assets of the plans are held by an independent administrator, Massachusetts Mutual Life Insurance Company ("MassMutual").

The accompanying financial statements do not include the County's Deferred Compensation Plan activities. The County's Deferred Compensation Plan financial statements are contained in a separate review report.

NOTE 11: CONTINGENT LIABILITIES

The County participates in federal and state financial assistance grant programs. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreement and applicable regulations, including the expenditure of funds for eligible purposes. The state and federal grants received and expended in 2020 were subject to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State of New Jersey OMB Circular 15-08 "Single Audit Policy, which mandates that grant revenues and expenditures be audited in conjunction with the County's annual audit. Findings and questioned costs, if any, relative to federal and state financial assistance programs will be discussed in detail in Part III, Comments and Recommendations section of the report. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2020, the County does not believe that any material liabilities will result from such audits.

NOTE 12: RELATED PARTIES

During 2020, the County of Union provided operating or capital funding to the following Union County Governmental Units:

Union County College
Union County Vocational and Technical Schools
Union County Improvement Authority

All debt obligations of these units must be authorized by the Union County Board of County Commissioners and are liabilities of the County, not the governmental units.

NOTE 13: RISK MANAGEMENT

The County established an insurance program in accordance with New Jersey Statute Chapter 40A:10. The County is currently self-insured for general liability, workers' compensation and drug prescription exposure. The County is covered through insurance policies and through membership in the New Jersey Counties Excess Joint Insurance Fund as follows:

Public Officials Liability and Employment Practices Liability
Crime
Excess:
  Automobile Liability
  Commercial General Liability
  Employers Liability
  Law Enforcement Liability
  Worker's Compensation and Employers' Liability
Workers' Compensation Buffer Layer (difference between SIR and $1,000,000.00)
Excess Workers' Compensation
Property
Employed Lawyers

The above list of policies is intended to provide a brief summary and various limits are applicable to each of the policies and the members of the Joint Insurance Fund share the limits

Additionally the County maintains insurance policies as follows:

Accident and Health Insurance for Watchung Stables
Horse Accidental Death Police
Group Accident Volunteers
Public Official Accidental Travel Insurance
Fire Boat Insurance
Equipment Insurance (Electronic Specialty) Specialty
Ambulance Emergency Transport (Terrorism Coverage)
Ambulance Insurance
Staff Doctors Medical Professional Liability
Hospital General Liability and Professional Insurance
Medical Director Liability Insurance
Excess Hospital General Liability and Professional Insurance
Third Party Administrators for General Liability
Third Party Administrators for Workers' Compensation and Automobile
Cyber Security Policy

The County has retained two agencies as its insurance consultants.

The County appropriates annually as required to provide for claims in the year payment is made.

NOTE 13: RISK MANAGEMENT (CONTINUED)

New Jersey Unemployment Compensation Insurance - The County has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the County is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The County is billed quarterly for amounts due to the State. Below is a summary of County contributions, employee contributions, reimbursements to the State for benefits paid, and the ending balance of the County's expendable trust fund for the current and previous two years:

Year	County Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2020	$150,000.00	$631,965.36	$404,839.65	$3,693,415.78
2019	500,000.00	418,269.64	975,781.17	3,316,290.07
2018	500,000.00	429,764.22	430,426.94	3,373,801.60

NOTE 14: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at December 31, 2020:

Fund	Interfund Receivable	Interfund Payable
Current Fund	$ 87,375,290.98	$
Grant Fund		57,396,647.18
Trust Other Fund		23,209,860.51
Open Space Preservation Trust Fund		4,276,434.05
General Capital Fund		2,492,349.24
	$ 87,375,290.98	$ 87,375,290.98

All balances resulted from the time lag between the dates that short-term loans were disbursed and payments between funds were made.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pension." This statement establishes standards for measuring and recognizing liabilities, deferred outflows and inflows of resources, and expenses for postemployment benefits other than pensions. OPEB obligations are non-pension benefits that the county has contractually or otherwise agreed to provide employees once they have retired and, in most instances, will be for retirement health, prescription and dental insurance coverage.

Under current New Jersey budget and financial reporting requirements, the county is not required to fund any amounts in excess of their current costs on a pay-as-you-go basis or to accrue funds, create a trust or issue debt to finance their other post-employment benefit liability. Additionally, the County is not required to recognize any long-term obligations resulting from OPEB on their financial statements, however, the OPEB obligations are required to be disclosed in the notes to the financial statements.

The County offers OPEB to their employees per the terms of their various labor contracts through both a single employer plan and for other employees through a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation.

Single Employer Plan

Plan Description

The County's defined benefit OPEB plan, Union County Postretirement Healthcare Plan (the Plan), provides OPEB for all eligible employees of the County in accordance with the terms of their labor agreements. The Plan is a single employer defined benefit OPEB plan administered by the County.

The County does maintain a Reserve for Postemployment Benefits which is reflected in the Trust Other financial statements. This Trust does not meet the criteria in paragraph 4 of Statement 75 as the contributions to the reserve are not irrevocable and they are not legally protected from the creditors of the County.

Summary of Benefits

The Plan provides retirees and their eligible dependents medical and prescription benefits provided that they have meet the eligibility requirement contained in the County' various labor agreements.

Employees Covered by Benefits Terms

Inactive employees or beneficiaries currently receiving benefits payments	2,182
Inactive employees entitled to but not currently receiving benefits payments	-0-
Active employees	2,069
	4,251

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Single Employer Plan (Continued)

Contributions

The contribution requirements of the County and Plan members are established and maybe be amended by the County's governing body.

Retirees and their dependents are required to contribute toward the cost of the postretirement medical, prescription drug, dental and vision coverage in accordance with the provisions set forth under Chapter 78. An employee who retires after satisfying the eligibility requirements who had less than 20 years of PERS or PFRS service as of June 28, 2011, shall be required to contribute toward the cost of postretirement healthcare benefits. The retirement contributions are based on a percentage of the postretirement healthcare cost and vary based on coverage tier and amount of PERS or PFRS pension amounts based on tables presented in the Borough's plan document, ranging from 3.5% to 35%.

Net OPEB Liability

The County's total Net OPEB liability of $709,056,970 was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary Increases	3.0%
Healthcare Cost Trend	6.00percent for 2020-21 grading down to 3.5 percent (by 0.5% increments) in 2026.
Investment Rate of Return	Since the County invests only in fixed income investments, the investment return is assumed to equal the Muni 20year Aa bond rate. This is also the discount rate.
Rates of Mortality	RP 2014 White Collar and Blue Collar (weighted 50% each for retirees)Tables projected to 2024 with scale MP18.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2020 – December 31, 2020.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Single Employer Plan (Continued)

Discount Rate

The discount rate under GASB 75 should be the single rate that reflects (a) the long-term expected rate of return on plan investments that are expected to be used to finance the benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the assets are expected to be invested using a strategy to achieve that return and (b) a yield or index rate for 20-year, tax exempt general obligations municipal bonds with an average rating of AA/AAa or higher (or an equivalent quality on another scale) to the extent that the conditions in (a) are not met. The discount rate used for determining the Total OPEB liabilities at June 30, 2020 (2.00%) and June 30, 2019 (2.75%) were based on Muni 20 year Aa as published by Fidelity Investments.

Changes in the Net OPEB Liability

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at 12/31/19	$722,326,314	$47,746,600	$674,579,714
Changes for the year:			
Service cost	7,374,391		7,374,391
Interest Cost	18,574,640		18,574,640
Differences between expected and actual experience	(37,702,856)		(37,702,856)
Changes in assumptions or other inputs	74,840,249		74,840,249
Contributions - Employer			(20,379,167)
Net Investment Income		8,230,000	(8,230,000)
Benefit payments	(20,379,167)		
Net change in OPEB Liability	42,707,257	8,230,000	34,477,257
Balance at 12/31/20	$765,033,571	$55,976,600	$709,056,971

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Single Employer Plan (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020 the actuarially determined OPEB expense reflected in the Plan was $41,211,270 The OPEB expense recognized in the County's financial statement based on actual billing was $24,309,185.52.

At December 31, 2020, the Plan reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Changes of assumptions	$143,411,775.00	($19,385,242)
Net difference between projected and actual earnings on OPEB plan investments	444,756	(6,645,990)
Difference between expected and actual experience	6,510,884	(68,644,650)
	$150,367,415	($94,675,882)

Amounts reported for the County's proportionate share of deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the actuarially calculated pension (benefit)/expense as follows:

Year Ended June 30,	Amount
2020	$7,268,870
2021	$7,268,872
2022	$7,046,493
2023	$11,708,754
2024	$22,398,544
Thereafter	-0-
	$55,691,533

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Single Employer Plan (Continued)

Sensitivity of the Net OPEB liability to changes in the discount rate and healthcare cost trend rates.

The following presents the Net OPEB liability of the County, as well as what the County's Net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current discount rate:

	December 31, 2020		
	1.00% Decrease (1.75%)	At Discount Rate (2.00)	1.00% Increase (3.75%)
Net OPEB Liability	$897,568,470	$765,033,571	$655,527,525

Sensitivity of the Total OPEB liability to changes in the healthcare cost trend rates

The following presents the Net OPEB liability of the County, as well as what the County's Net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentagepoint lower or 1-percentage point higher than the current healthcare cost trend rates:

	December 31, 2020		
	1.00% Decrease	Healthcare Cost Trend Rate	1.00% Increase
Net OPEB Liability	$666,890,372	$765,033,571	$885,976,473

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued Financial Report for the Union County Postretirement Healthcare Plan. The report may be obtained through the Union Count Finance Department at 10 Elizabethtown Plaza, Elizabeth N.J. 07207.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Multiple-Employer Plan

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". This statement establishes standards for measuring and recognizing liabilities, deferred outflows and inflows of resources, and expenses for postemployment benefits other than pensions. OPEB obligations are non-pension benefits that the county has contractually or otherwise agreed to provide employees once they have retired and, in most instances, will be for retirement health, prescription and dental insurance coverage.

Under current New Jersey budget and financial reporting requirements, the county is not required to fund any amounts in excess of their current costs on a pay-as-you-go basis or to accrue funds, create a trust or issue debt to finance their other post-employment benefit liability. Additionally, the county is not required to recognize any long-term obligations resulting from OPEB on their financial statements.

Plan Description and Benefits Provided

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*; therefore, assets are accumulated to pay associated benefits.

The Plan provides medical and prescription drug coverage 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.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Multiple-Employer Plan (Continued)

Plan Description and Benefits Provided (Continued)

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 provided 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.

Contributions

The County's contributions to SHBP for the years ended December 31, 2019, 2018 and 2017 were $31,356.66, $62,150.06, and $71,160.12 respectively, which equaled the required contributions for each year.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Multiple-Employer Plan (Continued)

Total Net OPEB Liability

At June 30, 2019, the Plan reported a liability of $726,747.00 for the County's proportionate share of the collective net OPEB liability. The total Net OPEB Liability measured as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019.

The County's proportion of the Net OPEB Liability was based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2019 through June 30, 2020.

At June 30, 2019, the County's proportion was 0.005365 percent, which was a decrease of 0.001394 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the State reported OPEB benefit of $62,818.00. This OPEB benefit was based on the OPEB plans June 30, 2019 measurement date. At June 30, 2019, the State reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	-	$212,529
Changes of assumptions	-	257,543
Net difference between projected and actual earnings on OPEB plan investments	$599	-
Changes in proportion	14,884	374,083
	$15,483	$844,155

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Multiple-Employer Plan (Continued)

Other local amounts reported by the State as the County's proportionate share of deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the State's actuarially calculated pension (benefit)/expense as follows:

Year Ended June 30,	Amount
2020	($148,302)
2021	(148,302)
2022	(148,349)
2023	(148,425)
2024	(148,494)
Total Thereafter	(86,801)
	($828,672)

Actuarial Assumptions and Other Inputs

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:

	2019	2018
Inflation Rate	2.50%	2.50%
Salary Increases:		
Public Employees Retirement System (PERS):		
Initial Fiscal Year Applied		
Rate Through 2026	2.00% to 6.00%	
Rate Thereafter	3.00% to 7.00%	
Police and Firemen's Retirement System (PFRS):		
Rate for All Future Years	3.25% to 15.25%	
All Pensions:		
Rate Through 2026		1.65% to 8.98%
Rate Thereafter		2.65% to 9.98%

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Multiple-Employer Plan (Continued)

Actuarial Assumptions and Other Inputs (Continued)

Mortality:

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

Salary increases are based on the defined benefit plan that the member is enrolled in and his or her age.

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

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

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully insured Medicare Advantage trend rates for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years.

Discount Rate

The discount rate for June 30, 2019 and 2018 was 3.50% and 3.87%, respectively. 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.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Multiple-Employer Plan (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Net OPEB Liability associated with the County as of June 30, 2019, calculated using the discount rate as disclosed above as well as what the Net OPEB Liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2019		
	1.00% Decrease (2.50%)	At Discount Rate (3.50)	1.00% Increase (4.50%)
County's proportionate share of the Net OPEB Liability	$862,701	$726,747	$618,907

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in Healthcare Trends

The following presents the total Net OPEB Liability associated with the County as of June 30, 2019, calculated using the healthcare trend rate as disclosed above as well as what the Net OPEB Liability would be if it was calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2019		
	1.00% Decrease	Healthcare Cost Trend Rate	1.00% Increase
County's proportionate share of the Net OPEB Liability	$597,679	$726,747	$898,148

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Multiple-Employer Plan (Continued)

Special Funding Situation

The County, by resolution of the governing body, has elected to provide postretirement medical coverage to certain employees under the provisions of Chapter 330, P.L. 1997.

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 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.

At June 30, 2019 and 2018, the State's proportionate share of the net OPEB liability attributable to the County for the special funding situation is $104,724,029.00 and $127,487,086.00, respectively.

At June 30, 2019, the County's and State of New Jersey's proportionate share of the Net OPEB Liability were as follows:

County's proportionate share of the Net OPEB Liability	$726,747
State of New Jersey's proportionate share of Net OPEB Liability associated with the County	104,724,029
	$105,450,776

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Multiple-Employer Plan (Continued)

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey State Health Benefits Local Government Retired Employees Plan. The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 http://www.state.nj.us/treasury/pensions.

NOTE 16: SUBSEQUENT EVENTS

The County has evaluated subsequent events occurring after the financial statement date through September 27, 2021, which is the date the financial statements were available to be issued. The County has determined the following subsequent events need to be disclosed.

Issuance of Debt

The County issued College Bonds in the amount of $3,600,000.00 dated June 3, 2021 with interest rates of 1.00% through 2.00% maturing annually through 2031.

The County also issued a Bond Anticipation Note on June 18, 2021 in the amount of $80,000,000 due on June 18, 2022 at 1.00%.

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COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2020

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

	REF.	CURRENT FUND		GRANT FUND	
Balance, December 31, 2019	A		$ 194,282,776.47		$ 56,564,688.14
Increased by Receipts:					
Miscellaneous Revenue Not Anticipated	A-1:A-2	$ 8,493,801.20		$	
Petty Cash and Change Funds Returned	A-5	6,551.38			
Taxes Receivable	A-6	367,295,299.43			
Revenue Accounts Receivable	A-8	94,201,132.73			
Miscellaneous Grants Receivable	A-9			129,202,718.66	
Matching Funds for Miscellaneous Grants	A-12			1,586,501.50	
Schedule Of Reserve for Grants -Unappropriated	A-13			1,469,791.09	
Schedule Of Due Current Fund	A-17			8,630.66	
Reserve for Sale of Assets	A-14	326,465.62			
Due Trust Other Fund	A-16	210,529.19			
			470,533,779.55		132,267,641.91
			$ 664,816,556.02		$ 188,832,330.05
Decreased by Disbursements:					
Refund of Prior Year Revenue	A-1	$ 134,389.30			
2020 Appropriations	A-3	422,750,712.30			
Matching Funds for Miscellaneous Grants	A-3	1,586,501.50			
Petty Cash and Change Funds Approved	A-5	7,375.00			
Accounts Payable	A-7	921,149.48			
Due General Capital Fund	A-10	165,015.90			
2019 Appropriation Reserves	A-11	22,955,798.90			
Reserve for Miscellaneous Grants-Net	A-12				79,876,898.76
Due Grant Fund	A-15	8,630.66			
Due Open Space Preservation Trust Fund	A-18	32,805.75			
Reserve-Money Under Court Review	A-19	71,581.00			
			448,633,959.79		
Balance, December 31, 2020	A		$ 216,182,596.23		$ 108,955,431.29

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DEPARTMENTAL IMPREST PETTY CASH FUNDS AND CHANGE FUNDS

	REF.	PETTY CASH FUNDS	CHANGE FUNDS
Balance, December 31, 2019	A	$ -0-	$ 2,750.00
Increased by:			
Cash Advanced	A-4	7,375.00	1,500.00
		$ 7,375.00	$ 4,250.00
Decreased by:			
Funds Returned	A-4	$ 6,551.38	1,500.00
Charges to 2020 Appropriations	A-3	823.62	
		$ 7,375.00	1,500.00
Balance, December 31, 2020	A	$ -0-	$ 2,750.00

ANALYSIS OF BALANCE, DECEMBER 31, 2020

Surrogate	$ 250.00
Division of Parks and Recreation	1,950.00
County Clerk	200.00
Clerk of the Board	50.00
Tax Board	300.00
	$ 2,750.00

COUNTY OF UNION

CURRENT FUND

ANALYSIS OF TAX YIELD

	REF.		
Amount to be Raised by Taxation	A-2:A-6	$	367,295,299.43
Added Taxes Per Chapter 397, P.L. 1941	A-2		1,307,012.67
		$	368,602,312.10

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

MUNICIPALITY		BALANCE DECEMBER 31, 2019		LEVIED		ADDED PER CHAPTER 397 P.L. 1941		COLLECTED		BALANCE DECEMBER 31, 2020
Berkeley Heights	$	23,069.75	$	17,192,762.29	$	24,971.37	$	17,215,832.04	$	24,971.37
Clark				13,953,057.48		47,266.55		14,000,324.03		
Cranford		82,508.73		23,239,045.81		168,895.86		23,321,554.54		168,895.86
Elizabeth		152,871.28		42,602,603.50		361,148.64		42,755,474.78		361,148.64
Fanwood				6,159,782.08		10,127.45		6,159,782.08		10,127.45
Garwood		6,562.73		3,596,655.83		1,717.85		3,603,218.56		1,717.85
Hillside				9,881,862.60				9,881,862.60		
Kenilworth		18,142.00		7,918,264.98		6,961.39		7,936,406.98		6,961.39
Linden		35,821.69		30,770,856.20		43,397.84		30,806,677.89		43,397.84
Mountainside		30,100.91		8,813,095.45		42,624.34		8,843,196.36		42,624.34
New Providence		134,856.93		14,766,372.12		61,325.22		14,901,229.05		61,325.22
Plainfield		16,002.96		13,510,787.24		11,287.54		13,526,790.20		11,287.54
Rahway		34,584.72		14,649,770.44		43,293.96		14,684,355.16		43,293.96
Roselle		108,866.53		7,707,955.41		53,252.05		7,816,821.94		53,252.05
Roselle Park		5,892.49		6,065,685.84		9,720.59		6,071,578.33		9,720.59
Scotch Plains		108,083.16		21,783,330.79		83,268.70		21,891,413.95		83,268.70
Springfield		26,344.37		14,142,288.70		28,706.75		14,168,633.07		28,706.75
Summit		260,221.03		36,743,129.14		209,297.03		37,003,350.17		209,297.03
Union		120,631.14		34,129,386.03		17,680.56		34,250,017.17		17,680.56
Westfield		95,185.70		39,587,272.84		315,448.44		39,682,458.54		315,448.44
Winfield				81,334.66				81,334.66		
TOTAL	$	1,259,746.12	$	367,295,299.43	$	1,540,392.13	$	368,602,312.10	$	1,493,125.58
REF.		A		A-4:A-6						A

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	REF.		
Balance, December 31, 2019	A		$ 7,226,247.24
Increased by:			
Transferred from 2019 Appropriation Reserves	A-11		4,110,630.75
			11,336,877.99
Decreased by:			
Cancelled Accounts Payable	A-1	$ 5,424,011.98	
Payments	A-4	921,149.48	
			6,345,161.46
Balance, December 31, 2020	A		$ 4,991,716.53

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	REF.	ACCRUED 2020	COLLECTED
Fees:			
County Clerk	A-2	$ 1,860,381.62	$ 1,860,381.62
Surrogate	A-2	217,204.48	217,204.48
Sheriff	A-2	591,008.73	591,008.73
Interest on Investments and Deposits	A-2	1,559,377.89	1,559,377.89
County Hospital Board of Pay Patients	A-2	9,455,876.40	9,455,876.40
Register - Realty Transfer Fees	A-2	5,996,555.58	5,996,555.58
Parks and Recreation Facilities Revenue	A-2	5,411,319.21	5,411,319.21
Permits - County Road Department	A-2	121,825.80	121,825.80
Rent - 921 Elizabeth Avenue	A-2	499,279.56	499,279.56
State Aid County College Bonds (N.J.S.A.18A:64A-22.6)	A-2	3,514,286.12	3,514,286.12
Supplemental Social Security Income	A-2	1,814,031.00	1,814,031.00
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):			
County Clerk	A-2	2,432,515.00	2,432,515.00
Surrogate	A-2	268,255.20	268,255.20
Sheriff	A-2	547,646.35	547,646.35
Reimbursement from Grant Programs:			
Fringe Benefits Expenditures	A-2	2,133,532.34	2,133,532.34
Indirect Costs	A-2	870,779.60	870,779.60
Educational Building Aid	A-2	465,690.00	465,690.00
Debt Service - Open Space	A-2	5,403,875.55	5,403,875.55
NJ Div. of Economic Assistance Earned Grant	A-2	42,237,492.00	42,237,492.00
Social Services-Food Stamp Fraud	A-2	67,564.31	67,564.31
Social Services-Medically Needy	A-2	1,033,692.00	1,033,692.00
Social Services-Medicaid Outstanding	A-2	454,386.00	454,386.00
Social Services-Child Support Incentive	A-2	1,083,638.84	1,083,638.84
Franchise Fees-Jersey Gardens	A-2	57,265.00	57,265.00
Title IV D- Facility Reimbursement	A-2	1,288,141.39	1,288,141.39
Pilot's	A-2	495,933.53	495,933.53
Open Space	A-2	2,250,000.00	2,250,000.00
Rental Income UC College/Trinitas H.K.B.	A-2	200,000.04	200,000.04
Dispatch Services	A-2	556,098.52	556,098.52
Ambulance	A-2	813,480.67	813,480.67
Union County Utilities Authority	A-2	500,000.00	500,000.00
		$ 94,201,132.73	$ 94,201,132.73
	REF.		A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2019	2020 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2020
Recreational Opportunities for Individuals Disabilities (ROID)	$ 20,170.80	$ 35,000.00	$ 9,867.23	$	$ 45,303.57
Victims of Crime Act -VOCA	453,082.19	472,367.00	470,586.86	10,101.19	444,761.14
Victim Witness Advocacy-Project Direct	799,923.56		83,798.23		716,125.33
Opioid Public Health Crisis Response-Operation Helping Hand	90,000.00	47,619.00	40,000.00		97,619.00
Operation Helping Hand-Overdose to Data Action Grant	62,500.00				62,500.00
Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns &	147,905.00				147,905.00
Prosecutor's Training Grant (VAWA)	469.58			469.58	
STOP Violence Against Women-Vawa-DV Advocate		36,534.00			36,534.00
Insurance Fraud Program	65,323.00	250,000.00	182,900.00		132,423.00
Sexual Assault Response Team/Forensic Nurse Examiner Program-	93,254.16	87,451.00	83,360.79	6,099.16	91,245.21
Megan's Law & Local Enforcement Assistance Program-Edward Byrne	14,171.00				14,171.00
Law Enforcement-Officers Training & Equipment Fund (LEOTEF)	41,263.00		41,263.00		
Jail Diversion Program	16,737.50	66,950.00	66,950.00		16,737.50
Paul Coverdell - Forensic Science Improvement Program	25,638.70	50,000.00	21,048.94	4,038.43	50,551.33
US DOJ -DNA Capacity Enhancement & Backlog Reduction Grant	503,827.05	421,635.00	533,948.78	9,236.00	382,277.27
Gordon Street Bridge	227,352.73		97,429.42		129,923.31
LBFN-2018-Replacement Pemberton Avenue Bridge, Plainfield	305,154.75				305,154.75
LBFN-2018-Replacement Shunpike Road Bridge, Summit	502,500.00				502,500.00
Local Safety Grant - Park & West 7th St., Plainfield	1,241,313.00				1,241,313.00
LBFN-2018-Replacement Mountain Avenue Bridge, Berkeley Heights	102,221.75				102,221.75
LBFN-2018-Replacement Lawrence Avenue Bridge, Mountainside	558,000.00		257,853.28		300,146.72
LFIF-2019-Replacement of Lower Road Bridge, Linden	1,000,000.00				1,000,000.00
Council on the Arts Block Grant	14,482.00	144,813.00	144,813.00		14,482.00
Historical Commission Grant	8,632.50	64,721.00	63,645.35		9,708.15
Historic Site Management Grant	10,000.00				10,000.00
NJ Historic Trust- Homestead Farm at Oak Ridge	50,000.00				50,000.00
Subregional Transportation Planning Program	137,822.00	137,822.00	134,020.79	3,801.21	137,822.00
Subregional Support Program	15,000.00	15,000.00	8,520.25	6,479.75	15,000.00
Subregional Studies Program	160,000.00		8,357.73		151,642.27
Brownfield Development Grant	160,826.58		92,125.20		68,701.38
Clean Communities Program		55,955.58	55,955.58		
Right to Know Project	16,401.00	16,401.00	16,401.00		16,401.00
Local Information Networks Communication - LINCS	235,058.00	629,072.00	234,212.00		629,918.00
Comprehensive Cancer Control Grant	47,705.00	48,205.00	46,571.17	1,133.83	48,205.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2019	2020 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2020
County Environment Health Act (CEHA)	$ 256,399.86	$ 180,000.00	$	$ 175.86	$ 436,224.00
Recycling Enhancement Act Grant		422,794.00	422,794.00		
Body Armor Grant		54,626.95	54,626.95		
Edward Byrne Memorial Justice Assistance Grant	513,875.00		166,912.00	122.00	346,841.00
Hazard Mitigation - Energy Allocation Initiative Program - Generators	554,309.00		554,309.00		
Homeland Security Grant	851,187.56	322,386.78	502,463.83		671,110.51
Urban Area Security Initiative Program (UASI)	4,559,712.67	2,194,013.25	2,026,091.07	208.24	4,727,426.61
Pre-Disaster Mitigation Competitive Grant	126,000.00				126,000.00
Paul Coverdell National Forensic Science Improvement Grant	7,969.00		7,467.32		501.68
Emergency Management Performance (EMPG)	55,000.00	55,000.00			110,000.00
HAVA-Cyber Security Grant	67,278.00		61,280.80	5,997.20	
HAVA-Cyber Security Grant-Redundant Server	7,993.89		7,993.89		
HAVA-Election Security Grant-ADA Polling Place Accessibility Grant Program	29,225.00				29,225.00
HAVA-Election Security Grant-ADA Polling Place Accessibility Grant Program-II	3,780.24				3,780.24
Comprehensive Traffic Safety Program	116,627.30	78,560.00	56,052.60	39,827.30	99,307.40
Special Traffic Enforcement Program (STEP)	66,700.00	65,000.00	64,830.00	1,700.00	65,170.00
Drug Recognition Expert (DRE) Callout Program	52,750.00	56,625.00	3,905.00		105,470.00
Department of Corrections State Aid	1,752,000.00	3,500,000.00	1,609,812.31		3,642,187.69
Medication Assisted Treatment for Substance Use Disorder in NJ County		183,900.00	183,900.00		
2016 National Crime Statistics Exchange (NCS-X) Implementation	45,080.00				45,080.00
Driving While Intoxicated (DWI) Enforcement Grant		7,511.53	7,511.53		
Nutrition Program	18,210.53			18,210.53	
US Department of Agriculture		302,027.00	302,027.00		
Older Americans Act Title III - Area Plan Contract		3,175,229.00	3,044,709.00		130,520.00
Respite Care Program	29,048.00	348,566.00	287,073.00		90,541.00
Respite Cost Share (Co-Pay)	609.76		283.20	326.56	
Senior Health Insurance Program (SHIP)	21,528.00	30,780.00	34,239.00		18,069.00
State Office on Aging Grant		40,000.00	40,000.00		
Jersey Assistance for Community Caregiving (JACC)	3,320.00	57,000.00	44,285.00		16,035.00
Federal Financial Participation-APC	65,546.00	88,149.00	153,695.00		
Home Health Aid Program-Div. of Public Welfare	100,000.00	100,000.00	99,972.00	28.00	100,000.00
Senior Farmers Market Grant		2,625.00			2,625.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2019	2020 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2020
Social Services Block Grant (Community Care for the Elderly)	$ 20,000.00	$ 459,442.00	$ 339,962.00	$	$ 139,480.00
DOL - WOIA	4,381,132.00	3,347,326.00	3,212,171.00	129.00	4,516,158.00
DOL - Workforce Learning Link	160,008.00	107,000.00	171,306.00	400.00	95,302.00
DOL - Work First NJ - GA SNAP	1,200,353.00	613,542.00	701,968.00	311,923.00	800,004.00
DOL - Work First NJ-WFNJ EEI/CAVP	84,840.00	31,815.00		42,420.00	74,235.00
DOL - Work First NJ-WFNJ Admin	239,158.00	212,942.00	251,097.00	741.00	200,262.00
DOL - Work First NJ - WFNJ TANF	1,476,732.00	948,028.00	1,090,810.00	218,228.00	1,115,722.00
DOL - Smart Steps	4,815.00		4,815.00		
DOL - Work First NJ-WFNJ TANF Work Verification	84,000.00			42,000.00	42,000.00
Low Income Home Energy Assistance Program (LIHEAP)		20,102.00	20,102.00		
Universal Service Fund-CWA Administration		13,401.00	13,401.00		
Human Services Advisory Council (HSAC)		318,163.00	317,192.00		971.00
Intoxicated Drivers Resource Center (IDRC)	5,758.00			5,758.00	
Comprehensive Alcohol Program	374,642.00	982,989.00	285,177.00	278,940.00	793,514.00
Governor Alliance to Prevent Alcoholism and Drug Abuse	598,197.59	617,312.00	139,665.10	61,996.59	1,013,847.90
Sexual Assault Abuse & Rape Care (SAARC)-Expansion Direct Services		229,059.00	177,180.00		51,879.00
Rape Prevention & Education (RPE) SOSA-SAARC		8,240.00	8,240.00		
Sexual Assault, Abuse & Rape Care (SAARC)		25,941.00	25,941.00		
Social Services for the Homeless (SSH)	1,590,657.00	56,000.00	578,828.00		1,067,829.00
SuperNofa Continuum of Care (COCR) Grant	5,325,524.94	4,551,474.00	3,310,462.74	770,375.69	5,796,160.51
Personal Attendant Services Program (PASP)	54.00	58,500.00	53,625.00		4,929.00
Community Services Block Grant (CSBG)	891,733.00	910,471.00	891,733.00		910,471.00
Stop Violence Against Women Act (VAWA) Formula Grant					
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	290,000.00		66,431.44		223,568.56
Sexual Assault Services Program (SASP)		10,000.00			10,000.00
Family Court Services	156,906.52	248,737.00	327,777.21	1,098.23	76,768.08
State/Community Partnership Program	125,762.84	440,426.00	404,565.02	1,986.59	159,637.23
State Facilities Education Act (SFEA)			(66,600.00)		66,600.00
Juvenile Detention Alternative Initiative (JDAI)	48,527.45	120,000.00	108,251.23		60,276.22
Senior Citizens Disabled Resident Transportation Program (SCDR)	77,091.48	882,310.00	823,703.22		135,698.26
Elderly Transportation Program Title XX		71,262.00	71,262.00		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2019	2020 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2020
Veterans Transpiration Program	$ 7,000.00	$ 6,000.00	$ 11,000.00	$	$ 2,000.00
NJ Job Access and Reverse Compute (NJ JARC)	326,696.86	300,000.00	196,014.21		430,682.65
Paratransit Aging	15,152.00	91,292.00	97,782.80		8,661.20
FTA Section 5310 Mobility Management Program		200,000.00	200,000.00		
Medicaid Reimbursement LogistiCare	12,691.00	41,000.00	34,213.00		19,478.00
Paratransit Advertising	5,762.77		1,032.55	4,730.22	
2020 Complete Count Commission (C3) County Grant		239,990.00	239,990.00		
Absentee Ballot Assembly (Covid 19 Response)		308,750.00	308,750.00		
Alcohol/Drug Abuse (A/DA) Innovative Grant		170,574.00			170,574.00
CARES ACT-Assistance for State and Local Governments		97,077,214.30	97,077,214.30		
CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-		116,871.70	116,871.70		
CARES ACT-Community Development Block Grant Coronavirus (CDBG-		2,770,145.00			2,770,145.00
CARES ACT-Emergency Solutions Grant Coronavirus (ESG-CV) Funds		3,359,923.00			3,359,923.00
CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-		144,474.01	144,474.01		
CARES ACT-Community Services Block Grant (CSBG) ND Covid		1,246,720.00			1,246,720.00
CARES ACT-Families First Coronavirus Response Act (FFCRA) Area		132,739.00	132,739.00		
CARES ACT-Families First Coronavirus Response Act (FFCRA) Area		266,546.00	266,546.00		
CARES ACT-Section 8 Housing Choice Voucher Program		165,119.00	165,119.00		
CARES ACT-CV Emergency Supplemental F.P.		58,008.00			58,008.00
CARES ACT-Area Plan Contract - Title IIIB		307,221.00	307,221.00		
CARES ACT-Area Plan Contract - Title IIIC2		759,656.00	759,656.00		
CARES ACT-Area Plan Contract - Title IIIE		159,503.00	159,503.00		
CARES ACT-Council On The Arts		9,400.00	9,400.00		
CARES ACT-NJACCHO COVID-19 Agreement		41,148.00			41,148.00
CARES ACT-BOE OT Primary-Board Of Elections		202,128.91	202,128.91		
CARES ACT-Strenth Local Pub Hlth Cap		5,596.88	5,596.88		
CARES ACT-(HAVA) Primary Election Reimbursement		872,514.24	872,514.24		
CARES ACT-Social Services for the Homeless CRF-RA		54,512.00			54,512.00
CARES ACT-Social Services CRF		583,000.00	339,115.00		243,885.00
CARES ACT- Area Plan Contract / ADRC Covid 19 Grant		64,492.00	64,492.00		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	REF	BALANCE DECEMBER 31, 2019	2020 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2020
Child Advocacy Development Grant-Capital		$	$ 99,500.00	$ 99,500.00	$	$
Childhood Lead Exposure			337,459.00			337,459.00
DOJ DNA Backlog Reducation Grant			719,295.00			719,295.00
HAVA- ADA Compliance Temp. Measures			3,389.36			3,389.36
LEAP Fellowship Grant			50,000.00			50,000.00
NJ Historic Trust Grant-Feltville Historic District			450,000.00			450,000.00
Road Resurfacing (CA 2019) NJAM Agreement			406,008.00	406,008.00		
Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds		90,909.00		90,909.00		
STOP Violence Against Women - VAWA-DV Advocate			40,540.00			40,540.00
UCC-Oak Ridge Park Project			100,000.00			100,000.00
Union County, New Jersey Safe Voting Plan Grant			1,136,000.00	1,136,000.00		
		$ 34,024,989.11	$ 142,225,550.49	$ 129,202,718.66	$ 1,848,681.16	$ 45,199,139.78
	REF	A	A-2	A-4		A
				$ 127,732,927.57		
Reserve for Grants - Unappropriated	A-13			1,469,791.09		
Cash Receipts	A-4			$ 129,202,718.66		
Cancelled Reserve for Grants - Appropriated	A-12				$ 1,848,681.16	

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

	REF.		
Balance, December 31, 2019	A	$	2,327,333.34
Increased by:			
Cash Disbursements	A-4		165,015.90
Balance, December 31, 2020	A	$	2,492,349.24

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2019 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2019		BALANCE AFTER	EXPENDED		BALANCE
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS	NET CASH	ACCOUNTS PAYABLE	LAPSED
SALARIES AND WAGES						
County Managers Office	$	$ 125,190.22	$ 125,190.22	$	$	$ 125,190.22
Board of Chosen Freeholders		14,540.40	14,540.40			14,540.40
Clerk of the Board		50,106.91	50,106.91			50,106.91
County Clerk		180,370.21	180,370.21	60,009.31		120,360.90
Board of Elections		186,492.07	186,492.07			186,492.07
Elections (County Clerk)		3,294.85	3,294.85			3,294.85
Department of Finance:						
Office of Director		1,332.80	1,332.80			1,332.80
Division of Reimbursement		5,755.83	5,755.83	(892.86)		6,648.69
Division of Treasurer		833.75	833.75			833.75
Division of Comptroller		108,650.62	108,650.62	5,403.67		103,246.95
Division of Internal Audit		99.72	99.72			99.72
Department of Law:						
Office of County Counsel		146,702.44	146,702.44			146,702.44
Division of County Adjuster		50,188.52	50,188.52	6,638.48		43,550.04
Department of Administrative Services:						
Office of Director		2,554.33	2,554.33			2,554.33
Division of Motor Vehicles		83,710.26	83,710.26	66,033.74		17,676.52
Division of Personnel Management and Labor Relations		53,599.09	53,599.09			53,599.09
Division of Purchasing		119,035.86	119,035.86	2,009.92		117,025.94
Board of Taxation		3,500.68	3,500.68	3,500.68		
County Surrogate		19,223.78	19,223.78	19,223.78		
Division of Engineering, Land and Facilities Planning		37,736.81	37,736.81	12,082.26		25,654.55
Division of Information Technologies		19,722.50	19,722.50	2,029.94		17,692.56
Department of Economic Development:						
Office of Director		903.99	903.99			903.99
Division of Community Development and Housing		48,785.07	48,785.07	(1,184.09)		49,969.16
Division of Strategic Planning and Intergovernment		69,029.91	69,029.91	(20,442.79)		89,472.70
Sheriff's Office		69,544.09	69,544.09	69,544.09		
Department of Public Safety:						
Office of Director		9,432.47	9,432.47			9,432.47
Division of Weights and Measurers		1,301.09	1,301.09	1,301.09		
Division of Medical Examiner		26,786.98	26,786.98	18,150.24		8,636.74
Division of Emergency Management		9,916.80	9,916.80	2,509.66		7,407.14
Emergency Medical Service		33.04	33.04	33.04		
Division of Police		60,423.53	60,423.53	60,335.08		88.45
Division of Health		5,427.18	5,427.18	1,449.73		3,977.45
County Prosecutor		1,839,104.33	1,536,540.61	1,327.94		1,535,212.67
County Prosecutor-Investigators/ Superiors			127,724.87	127,724.87		
County Prosecutor-Council 8				(37,231.00)		37,231.00
County Prosecutor-Assistant Prosecutors			174,838.85	174,838.85		
County Prosecutor-Detectives/ Investigators				(2,057.00)		2,057.00
County Prosecutor-IBEW				(9,288.45)		9,288.45
Division of Corrections		2,054,725.62	2,054,725.62	34,137.01		2,020,588.61

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2019 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2019		BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED		NET CASH	ACCOUNTS PAYABLE	
SALARIES AND WAGES (CONTINUED)						
Department Engineering, Public Works and Facilities Management:						
Office of Director	$	$ 0.20	$ 0.20	$	$	$ 0.20
Division of Public Works		155,189.47	155,189.47	9,445.59		145,743.88
Division of Facilities Management		676,876.73	676,876.73	162,866.27		514,010.46
Cornerstone Psychiatric Hospital		109,466.60	109,466.60	95,797.81		13,668.79
Department of Human Services:						
Office of Director		7,732.91	7,732.91			7,732.91
Juvenile Detention		70,692.79	70,692.79	3,076.26		67,616.53
Division of Aging		16,434.21	16,434.21	920.00		15,514.21
Division of Youth Services		31,229.37	31,229.37	2,996.93		28,232.44
Employment and Training		18,190.70	18,190.70	3,812.77		14,377.93
Division of Social Services		610,169.46	610,169.46	(13,296.15)		623,465.61
Division of Planning		71,079.88	71,079.88	1,650.27		69,429.61
Division of Paratransit		3,000.04	3,000.04	662.78		2,337.26
Division of Outreach & Advocacy		9,746.94	9,746.94	5,063.60		4,683.34
Department of Parks and Recreation:						
Office of Director		80,594.22	80,594.22			80,594.22
Recreation Facilities		153,814.78	153,814.78			153,814.78
Division of Planning and Environmental Services		17,366.57	17,366.57			17,366.57
Park Maintenance		88,559.53	88,559.53	41,778.69		46,780.84
Cultural and Heritage Affairs		666.49	666.49	(2,182.64)		2,849.13
Office of County Superintendent of Schools		3,360.30	3,360.30	3,360.30		
County Extension Service in Agriculture and Home Economics and 4-H		315.09	315.09			315.09
OTHER EXPENSES						
County Managers Office:						
Special Studies and Initiatives	123,009.16	68,952.23	191,961.39	87,924.89	29,905.11	74,131.39
Miscellaneous	4,969.44	151,999.81	156,969.25	681.84	4,502.97	151,784.44
Board of Chosen Freeholders:						
Annual Audit	240,500.00	60.00	240,560.00	240,500.00		60.00
Other Accounting and Audit Fees	197,625.00	2,375.00	200,000.00	157,625.00	40,000.00	2,375.00
Miscellaneous	2,651.57	19,659.22	22,310.79	1,217.71	306.19	20,786.89
County Infrastructure &Improvement Program	395,000.00		395,000.00	392,434.38		2,565.62
Clerk of the Board:						
Miscellaneous	35,366.59	27,142.27	62,508.86	19,524.38	7,321.70	35,662.78
Advisory Boards, Committees and Commissions		5,000.00	5,000.00			5,000.00
County Clerk	16,550.80	20,206.96	36,757.76	7,484.40	11,219.08	18,054.28
Board of Elections	46,011.22	33,573.81	79,585.03	52,382.15	10,626.25	16,576.63

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2019 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2019		BALANCE	EXPENDED		BALANCE
	COMMITMENTS PAYABLE	RESERVED	AFTER TRANSFERS	NET CASH	ACCOUNTS PAYABLE	LAPSED
OTHER EXPENSES (CONTINUED)						
Elections (County Clerk)	$ 459,163.10	$ 179,266.15	$ 636,429.25	$ 396,900.09	$ 62,075.63	$ 179,453.53
Department of Finance:						
Office of Director	36,873.75	70,538.09	107,411.84	12,502.50	24,246.25	70,663.09
P. L. 1983 Ch. 243						
Other Expenses		100,000.00	100,000.00	26,737.50		73,262.50
Division of Reimbursement		3,231.68	3,231.68			3,231.68
Division of Treasurer	358.63	73,766.57	49,887.70	1,858.63		48,029.07
Division of Comptroller	4,829.94	5,952.96	10,782.90	2,583.71	3,306.24	4,892.95
Division of Internal Audit		2,500.00	26,737.50			26,737.50
Department of Law:						
Office of County Counsel	11,614.02	17,621.74	29,235.76	8,160.40	2,371.61	18,703.75
Division of County Adjuster	607.57	723.00	1,330.57	476.59		853.98
Department of Administrative Services:						
Office of Director		43,398.70	43,398.70			43,398.70
Division of Motor Vehicles	327,070.83	330,178.16	657,248.99	137,593.19	174,118.97	345,536.83
Division of Personnel Management and Labor Relations	255,408.07	93,615.28	349,023.35	57,379.89	219,290.50	72,352.96
Division of Purchasing	83,690.22	6,177.91	89,868.13	43,686.21	40,004.01	6,177.91
County Surrogate	1,227.98	2,763.88	3,991.86	965.42	400.00	2,626.44
Division of Engineering, Land and Facilities Planning	73,203.23	5,036.55	78,239.78	28,280.78	9,422.87	40,536.13
Division of Information Technologies	288,572.88	165,801.74	454,374.62	174,259.73	88,952.00	191,162.89
Department of Economic Development:						
Office of Director	58,301.67	32,270.17	90,571.84	80,567.47	5,490.20	4,514.17
Division of Community Development and Housing	94,098.71	29,996.57	124,095.28	14,638.79	79,682.61	29,773.88
Division of Strategic Planning and Intergovernment	67,069.96	44,282.96	111,352.92	63,970.61	3,771.11	43,611.20
Insurance:						
Group Insurance Plan for Employees	8,154,909.65	4,321,512.78	12,472,438.35	10,711,893.78	1,541,508.97	219,035.60
VSP			1,880.08		1,880.08	
MEDCOM			2,104.00		2,104.00	
Surety Bond Premiums		5,066.00	5,066.00			5,066.00
Other Insurance Premiums	748,707.43	1,461,346.06	2,210,053.49	1,110,606.13	388,101.30	711,346.06
Employee's Prescription Plan	314,517.40	1,191,473.03	1,505,990.43	1,088,916.60	260,837.80	156,236.03
Dental Plan	23,513.08	223,961.14	247,474.22		23,512.98	223,961.24
Sheriff's Office	79,603.25	119,881.92	199,485.17	50,327.81	30,054.18	119,103.18
Office of Director		40.06	40.06			40.06
Division of Weights and Measures		2,585.00	2,585.00			2,585.00
Division of Medical Examiner	85,311.72	8,162.69	93,474.41	87,523.44		5,950.97
Division of Emergency Management	58,105.77	129.23	58,235.00	36,228.15	783.01	21,223.84
Emergency Medical Service	48,225.25	1,189.84	49,415.09	32,181.04	0.51	17,233.54

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2019 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2019 COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2019 RESERVED	BALANCE AFTER TRANSFERS	EXPENDED NET CASH	EXPENDED ACCOUNTS PAYABLE	BALANCE LAPSED
OTHER EXPENSES (CONTINUED)						
Department of Public Safety:						
Division of Police	$ 51,722.41	$ 588.23	$ 52,310.64	$ 21,984.76	$ 19,832.15	$ 10,493.73
Division of Health	27,819.46	117.80	27,937.26	26,576.84	64.68	1,295.74
Division of Corrections	1,025,898.81	384,721.21	1,410,620.02	962,973.09	121,065.34	326,581.59
County Prosecutor	39,323.59	4,211.16	43,534.75	34,275.30	441.35	8,818.10
Department of Engineering Public Works and Facilities Management:						
Office of Director	3,515.03	4,507.06	8,022.09	2,705.40		5,316.69
Division of Public Works	6,490.26	171.50	6,661.76	4,624.83	879.08	1,157.85
Division of Facilities Management	1,295,650.39	82,721.75	1,378,372.14	790,578.00	287,441.93	300,352.21
Crippled Children	14,382.90		14,382.90	14,344.62	38.28	
Cornerstone	936,769.93	363,777.64	1,300,547.57	909,139.72	59,929.98	331,477.87
Adult Diagnostic Center		9,000.00	9,000.00			9,000.00
Psychiatric Treatment		5,000.00	5,000.00			5,000.00
Maintenance of Patients in State Geriatric Center	30,860.44	66,169.85	97,030.29	42,254.89		54,775.40
Department of Human Services:						
Office of Director	404,997.04	25,022.55	430,019.59	314,705.82	174.29	115,139.48
Juvenile Detention	363,689.29	75,279.81	438,969.10	240,325.46		198,643.64
Division on Aging	106,370.87	195.56	106,566.43	91,762.56		14,803.87
Division of Youth Services	10,602.77	123.93	10,726.70	10,189.71	1.18	535.81
Division of Social Services	1,221,962.39	581,034.38	1,802,996.77	1,186,598.40	7,044.66	609,353.71
Division of Planning	143,523.77	17,102.36	160,626.13	133,323.23	147.00	27,155.90
Division of Paratransit:	614,323.65		614,323.65	276,414.07		337,909.58
Division of Outreach & Advocacy	6,202.50	4,116.85	10,319.35	5,286.04		5,033.31
Department of Parks and Recreation:						
Office of Director	40,802.63	37,595.87	78,398.50	33,345.83	708.85	44,343.82
Recreation Facilities	508,475.66	33,199.64	541,675.30	443,007.99	72,515.33	26,151.98
Division of Planning and Environmental Services	32,983.56	16,955.75	49,939.31	3,018.79	200.00	46,720.52
Park Maintenance	193,704.75	59,458.73	253,163.48	130,848.81	10,798.75	111,515.92
Cultural and Heritage Affairs	2,153.37		2,153.37	1,469.85	683.52	
Office of County Superintendent of Schools	1,052.79	5,583.92	6,636.71	573.93	228.50	5,834.28
Vocational Schools		1.62	1.62			1.62
Union County Extension Services in Agriculture, Home Economics and 4-H	599.85	1,761.15	2,361.00	585.95		1,775.05
Union County Community College System	0.04	1,071.76	1,071.80		0.04	1,071.76
Scholarship Program	76,360.00		76,360.00	29,400.00		46,960.00
Two-Year Colleges and Vocational Technical Schools N.J.S. 18A:64A-23.4 and N.J.S 18A:54-23.4	73,837.43	67,250.00	141,087.43	50,716.98	33,136.20	57,234.25

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2019 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2019		BALANCE	EXPENDED		
	COMMITMENTS PAYABLE	RESERVED	AFTER TRANSFERS	NET CASH	ACCOUNTS PAYABLE	BALANCE LAPSED
OTHER EXPENSES (CONTINUED)						
Crothal Facilities-2017	$ 300.00	$	$ 300.00	$	$	$ 300.00
Utilities-County	1,283,740.89	111,960.31	1,385,175.59	784,634.65	402,076.30	198,464.64
Utilities-Cornerstone			1,594.83	400.76	1,194.07	
Utilities-Social Services			8,930.78	2,697.64	6,233.14	
Matching Funds for Grants		108,480.50	108,480.50			108,480.50
Contingent		50,000.00	50,000.00			50,000.00
U.C.I.A	36,350.00		36,350.00	16,350.00	20,000.00	
Public Employees' Retirement System		299,415.82	299,415.82	36,902.19		262,513.63
Social Security System		579,115.56	579,115.56			579,115.56
Police and Firemen's Retirement Fund of N.J.		313,180.48	313,180.48	312,629.91		550.57
Defined Contribution Retirement Program		4,197.97	4,197.97			4,197.97
TOTAL	$ 20,891,134.36	$ 19,717,071.91	$ 40,608,206.27	$ 22,955,798.90	$ 4,110,630.75	$ 13,541,776.62
REF:	A	A		A-4	A-7	A-1

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

GRANT PROGRAM	BALANCE DECEMBER 31, 2019	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2020
Recreational Opportunities for Individuals with Disabilities (ROID)	$ 15,294.64	$ 35,000.00	$ 2,131.89	$	$ 1,015.50	$ 47,147.25
Green Communities Grant	880.34		880.34			
Victims of Crime Act -VOCA	321,641.51	472,367.00	439,741.81	10,101.19	7,356.93	336,808.58
Victim Witness Advocacy-Project Direct	778,069.79		130,530.16		297.53	647,242.10
Opioid Public Health Crisis Response-Operation Helping Hand	100,000.00	47,619.00	90,865.88		5,550.17	51,202.95
Operation Helping Hand- Overdose Data to Action	62,500.00					62,500.00
Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns & Narcotics	147,905.00					147,905.00
Stop Violence Against Women-VAWA-DV Advocate		36,534.00				36,534.00
Prosecutor's Training Grant (VAWA)	469.58			469.58		
Insurance Fraud Program	65,323.00	250,000.00	241,857.00			73,466.00
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	90,688.66	87,451.00	85,363.29	6,099.16	2,589.85	84,087.36
Megan's Law & Local Enforcement Assistance Program-Edward Byrne Memorial JAG	14,171.00					14,171.00
Law Enforcement-Officers Training & Equipment Fund (LEOTEF)	85,344.73		25,694.01		12,685.49	46,965.23
Jail Diversion Program	16,737.49	66,950.00	66,949.99			16,737.50
Paul Coverdell - Forensic Science Improvement Program	17,746.43	50,000.00	13,577.73	4,038.43		50,130.27
US DOJ -DNA Capacity Enhancement & Backlog Reduction Grant	439,136.65	421,635.00	732,297.40	9,236.69	66,703.01	52,534.55
Gordon Street Bridge	73,119.01		38,400.00		34,718.70	0.31
LBFN-2018-Replacement Pemberton Avenue Bridge, Plainfield	549,365.46		398,721.81		58,770.65	91,873.00
LBFN-2018-Replacement Shunpike Road Bridge, Summit	502,500.00					502,500.00
Local Safety Grant - Park & West 7th St., Plainfield	1,237,921.06				258,843.85	979,077.21
LBFN-2018-Replacement Lawrence Avenue Bridge, Mountainside	558,000.00		305,377.81		148,426.56	104,195.63
LFIF-2019-Replacement of Lower Road Bridge, Linden	1,000,000.00					1,000,000.00
Council on the Arts Block Grant	12,639.07	144,813.00	140,373.60		16,824.50	253.97
Historical Commission Grant	7,500.00	64,721.00	60,856.75		10,350.00	1,014.25
NJHC Deed Research and Mapping Grant	9,775.00		3,000.00		6,775.00	
NJ Historic Trust- Homestead Farm at Oak Ridge	50,000.00					50,000.00
Subregional Transportation Planning Program	107,705.07	137,822.00	136,911.24	3,801.22		104,814.61
Subregional Support Program	10,559.75	15,000.00	4,488.00	6,479.75		14,592.00
Subregional Studies Program	159,411.53		57,792.78		78,358.63	23,260.12
Brownfield Development Program	152,222.33		83,466.95		68,755.38	
Clean Communities Program	91,398.93	55,955.58	65,601.50		3,479.62	78,273.39
Right to Know Project	8,200.44	16,401.00	16,217.99			8,383.45
Local Information Network Communications (LINCS)	181,808.63	629,072.00	348,391.96			462,488.67

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

GRANT PROGRAM	BALANCE DECEMBER 31, 2019	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2020
Comprehensive Cancer Control Grant	$ 29,848.78	$ 48,205.00	$ 44,437.77	$ 1,133.83	$	$ 32,482.18
County Health Environment Act (CEHA)	129,871.51	180,000.00	250,458.25	175.86		59,237.40
Recycling Enhancement Act Grant	1,439,074.10	422,794.00	462,674.66		156,644.17	1,242,549.27
Body Armor	59,006.12	54,626.95	29,086.92		8,023.63	76,522.52
Edward Byrne Memorial Justice Assistance Grant	310,114.70		132,940.98	122.00		177,051.72
NAACHO - UC Medical Reserve Corp	158.33		158.33			
Homeland Security Grant	810,731.58	322,386.78	469,066.98		31,360.18	632,691.20
Urban Area Security Initiative Program (UASI)	4,272,355.04	2,194,013.25	1,969,609.70	208.24	321,211.12	4,175,339.23
Pre- Disaster Mitigation Competitive Grant	126,000.00				126,000.00	
Paul Coverdell National Forensic Science Improvement Grant	7,969.00		7,467.32			501.68
Emergency Management Performance Grant - EMAA	217,103.51	55,000.00	30,416.10		15,781.21	225,906.20
HAVA- Cyber Security Grant	67,278.00		61,280.80	5,997.20		
HAVA- Cyber Security Grant- Redundant Server	7,993.89		7,993.89			
HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program	29,225.00				29,225.00	
HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program-II	1,064.48					1,064.48
Comprehensive Traffic Safety Program	104,753.26	78,560.00	52,128.12	39,827.30		91,357.84
911 Program	9,587.58				2,020.00	7,567.58
Special Traffic Enforcement Program-STEP	59,800.00	65,000.00	60,210.00	1,700.00		62,890.00
Drug Recognition Expert (DRE) Callout Program	52,750.00	56,625.00	4,385.00			104,990.00
Department of Corrections State Aid	1,752,000.00	3,500,000.00	1,609,812.31		3,571,301.26	70,886.43
2016 National Crime Statistics Exchange (NCS-X) Implementation Assistance Program	45,080.00					45,080.00
Driving While Intoxicated (DWI) Enforcement Grant	26,268.48	7,511.53				33,780.01
Older Americans Act Title III - Area Plan Contract	619,995.09	3,565,405.00	3,263,432.26	18,210.53	540,899.78	362,857.52
Visiting Nurses - Central NJ Care Transitions	77,630.05		15,819.06		1,203.73	60,607.26
Social Services Block Grant (Community Care for the Elderly)	18,779.89	459,442.00	439,324.86		38,897.03	
Respite Care Program	60,504.78	348,566.00	292,191.22	326.56	96,327.57	20,225.43
Senior Health Insurance Program (SHIP)	15,445.84	30,780.00	28,157.58		18,068.26	
State Office on Aging Grant	4,957.76	40,000.00	44,253.74			704.02
Global Options	12,506.04		12,506.00			0.04
Jersey Assistance for Community Caregivers (JACC)	40,214.37	57,000.00	71,028.79		6,759.48	19,426.10
Home Health Aid Program-Div. of Public Welfare	15,576.00	100,000.00	95,515.60	28.00	20,032.40	
Senior Farmers Market Grant		2,625.00	2,625.00			
DOL - Workforce Innovated Opportunities Act (WIOA)	3,915,869.59	3,347,326.00	3,069,656.58	128.85	1,150,067.18	3,043,342.98
DOL - Workforce Learning Link	147,758.63	107,000.00	247,354.45	399.28	2,617.60	4,387.30
DOL - Work First NJ	2,759,193.29	1,806,327.00	2,159,596.88	615,312.44	51,622.39	1,738,988.58
DOL - Smart Steps	4,815.00		4,815.00			
Program Income - Union County College	14,295.40				396.00	13,899.40

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

GRANT PROGRAM	BALANCE DECEMBER 31, 2019	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2020
Low Income Home Energy Assistance Program (LIHEAP)	$ 34.85	$ 20,102.00	$ 20,105.21	$	$	$ 31.64
Universal Service Fund-CWA Administration		13,401.00	13,384.96			16.04
SuperNofa Continuum of Care (COCR) Grant	4,625,189.98	4,551,474.00	2,898,038.16	770,375.69	1,960,179.92	3,548,070.21
Human Services Advisory Council (HSAC)	78,405.73	318,163.00	260,348.60		123,302.47	12,917.66
Intoxicated Drivers Resource Center (IDRC)	108,428.10		79,543.82	5,758.00	21,792.00	1,334.28
Comprehensive Alcohol Program	391,936.37	982,989.00	640,856.73	278,940.15	446,798.63	8,329.86
Governor Alliance to Prevent Alcoholism and Drug Abuse	569,794.87	617,312.00	254,784.02	61,996.59	2,848.20	867,478.06
Sexual Assault, Abuse & Rape Care (SAARC)-Expansion Primary Prevention	3,650.20		615.81			3,034.39
Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services	60,099.62	229,059.00	128,531.59			160,627.03
Rape Prevention & Education (RPE) SOSA-SAARC		8,240.00	8,240.00			
Sexual Assault, Abuse & Rape Care (SAARC)	17,306.45	25,941.00	20,031.32		3,630.94	19,585.19
Social Services for the Homeless (SSH)	1,011,829.20	56,000.00	602,394.76		402,870.05	62,564.39
Personal Attendant Services Program (PASP)	14,806.03	58,500.00	54,111.44		409.95	18,784.64
Community Services Block Grant (CSBG)	596,256.72	910,471.00	908,576.23		514,562.32	83,589.17
Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program	283,769.23		73,200.10			210,569.13
Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds	88,512.87		61,570.67			26,942.20
Family Court Services	14,600.84	248,737.00	239,032.48	1,098.23	19,195.52	4,011.61
State/Community Partnership Program	40,533.70	440,426.00	433,930.47	1,986.79	40,179.70	4,862.74
State Facilities Education Act (SFEA)	66,600.00					66,600.00
Juvenile Detention Alternative Initiative (JDAI)	13,520.42	120,000.00	114,731.44		18,788.98	
Senior Citizens Disabled Resident Transportation Program (SCDR)	32,017.58	882,310.00	903,016.44			11,311.14
Elderly Transportation Program Title XX (Paratransit)	11,877.00	71,262.00	52,902.00			30,237.00
Veterans Transportation Program	12,000.00	6,000.00	12,000.00			6,000.00
NJ Job Access and Reverse Compute (NJ JARC)	211,923.87	300,000.00	138,968.67		91,314.69	281,640.51
Paratransit Aging	(0.00)	91,292.00	91,292.00			
FTA Section 5310 Mobility Management Program		200,000.00	200,000.00			
Paratransit Fares	196,570.17		120,523.22		22,964.20	53,082.75
Medicaid Reimbursement LogistiCare	65,459.26	41,000.00	52,141.72			54,317.54
Paratransit Advertising	14,693.47		8,930.70	4,730.22		1,032.55
2020 Complete Count Commission (C3) County Grant		239,990.00	170,676.97		69,313.03	
Absentee Ballot Assembly (Covid 19 Response)		308,750.00	141,868.88			166,881.12
Alcohol/Drug Abuse (A/DA) Innovative Grant		170,574.00				170,574.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

GRANT PROGRAM	BALANCE DECEMBER 31, 2019	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2020
CARES ACT-Assistance for State and Local Governments		97,077,214.30	48,864,183.29		18,159,131.89	30,053,899.12
CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-Cornerstone		116,871.70	(53.13)			116,924.83
CARES ACT-Community Development Block Grant Coronavirus (CDBG-CV) Funds		2,770,145.00			1,350,000.00	1,420,145.00
CARES ACT-Emergency Solutions Grant Coronavirus (ESG-CV) Funds		3,359,923.00	206,612.00		51,247.00	3,102,064.00
CARES ACT-Emergency Relief Fund for Healthcare Facilities (Medicare)-EMS		144,474.01	(64.92)			144,538.93
CARES ACT-Community Services Block Grant (CSBG) ND Covid		1,246,720.00				1,246,720.00
CARES ACT-Families First Coronavirus Response Act (FFCRA) Area Plan (C-1)		132,739.00			125,739.00	7,000.00
CARES ACT-Families First Coronavirus Response Act (FFCRA) Area Plan (C-2)		266,546.00	131,535.80		135,010.20	
CARES ACT-Section 8 Housing Choice Voucher Program		165,119.00	750.00			164,369.00
CARES ACT-CV Emergency Supplemental F.P.		58,008.00	57,947.56			60.44
CARES ACT-Area Plan Contract - Title IIIB		307,221.00	76,346.50		103,645.50	127,229.00
CARES ACT-Area Plan Contract - Title IIIC2		759,656.00	73,674.60		414,555.40	271,426.00
CARES ACT-Area Plan Contract - Title IIIE		159,503.00	2,844.00		39,583.00	117,076.00
CARES ACT-Council On The Arts		9,400.00	9,400.00			
CARES ACT-NJACCHO COVID-19 Agreement		41,148.00	532.00		1,840.00	38,776.00
CARES ACT-BOE OT Primary-Board Of Elections		202,128.91	202,128.91			
CARES ACT-Strenth Local Pub Hlth Cap		5,596.88	5,596.88			
CARES ACT-(HAVA) Primary Election Reimbursement		872,514.24	872,514.24			
CARES ACT-Social Services for the Homeless CRF-RA		54,512.00			50,000.00	4,512.00
CARES ACT-Social Services CRF		583,000.00	339,115.00			243,885.00
CARES ACT- Area Plan Contract / ADRC Covid 19 Grant		64,492.00				64,492.00
Child Advocacy Development Grant-Capital		99,500.00	1,410.12		13,510.70	84,579.18
Childhood Lead Exposure Prevention Grant		337,459.00				337,459.00
DOJ DNA Backlog Reducation Grant		719,295.00				719,295.00
HAVA- ADA Compliance- Temp. Measures		3,389.36	3,389.36			
LEAP Fellowship Grant		50,000.00	2,500.09			47,499.91
Medication Assisted Treatment for Substance Use Disorder in the New Jersey County		183,900.00	12,535.00			171,365.00
New Jersey American Water/Union County Springfield Ave-New Providence Agreement		406,008.00			406,008.00	
NJ Historic Trust Grant- Feltville Historic District		450,000.00				450,000.00
Sexual Assault Services Program (SASP)		10,000.00				10,000.00
STOP Violence Against Women - VAWA-DV Advocate		40,540.00				40,540.00
UCC-Oak Ridge Park Project		100,000.00				100,000.00
Union County, New Jersey Safe Voting Plan Grant		1,136,000.00	949,830.89		106,150.40	80,018.71

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

GRANT PROGRAM	REF.	BALANCE DECEMBER 31, 2019	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2020
Match - Comprehensive Alcohol Program		$ 48,323.00	$ 138,549.00	$ 128,625.00	$	$ 58,247.00	$
Match - Council on Arts Block Grant		1,538.67	74,813.00	73,081.48		1,550.00	1,720.19
Match - Elderly Transportation Program Title XX (Paratransit)		2,579.55		2,579.55			
Match - FTA Section 5310 Mobility Management			50,000.00	50,000.00			
Match - Historical Commission		326.05	36,721.00	32,471.78		1,500.00	3,075.27
Match- NJ Historic Trust Grant- Feltville Historic District			450,000.00				450,000.00
Match - Home Delivered Meals		7,172.50	20,470.00	9,601.50		18,041.00	
Match - Homestead Farm at Oak Ridge		22,900.00					22,900.00
Match - Human Services Advisory Council		1,108.11	15,900.00	15,449.23			1,558.88
Match - NJ Job Access and Reverse Commute (NJ JARC)		211,923.88	300,000.00	138,968.69		91,314.67	281,640.52
Match - NJDC Deed Research and Mapping		7,725.00				7,725.00	
Match - Nutrition - Title IIIC		22,587.08	156,926.00	174,518.96		4,994.12	
Match - Recreational Opportunities for Individuals with Disabilities-ROID		2,829.47	7,000.00	394.51		193.38	9,241.58
Match - Respite Care Program		4,867.56	57,747.00	57,729.11		4,589.41	296.04
Match - Safe Housing Program		11,072.46	49,143.00	18,663.64	4,142.82	37,409.00	
Match - Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE		20,908.50	21,863.00	20,766.38	58.22	468.68	21,478.22
Match - Social Services Block Grant (Community Care for the Elderly)			29,131.00	29,131.00			
Match - Stop Violence Against Women-VAWA-DV Advocate			13,513.00				13,513.00
Match- VAWA Stop Violence Against Women Grant			12,178.00				12,178.00
Match - Subregional Studies Program		39,852.88		14,448.19		19,589.65	5,815.04
Match - Subregional Transportation Program		26,926.27	34,455.50	34,227.81	950.31		26,203.65
Match - Victims of Crime Act -VOCA		110,745.00	118,092.00	131,271.29			97,565.71
		$ 33,206,812.70	$ 143,812,051.99	$ 79,876,898.76	$ 1,853,833.13	$ 31,910,152.96	$ 63,377,979.84
				A-4		A	A
Balance, December 31, 2019		$ 21,471,669.80					
Commitments Payable		11,735,142.90					
	A	$ 33,206,812.70					
			$ 112,377,147.84				
Grants Appropriated	A-2:A-3		29,848,402.65				
Special N.J.S.A. 40A:4-87	A-3		142,225,550.49				
Matching Funds for Grants	A-3:A-4		1,586,501.50				
			$ 143,812,051.99				
Grants Receivable Cancelled	A-9				$ 1,848,681.16		
Due Current Fund	A-15:A-17				5,153.12		
Due Current Fund	A-15:A-17				(1.15)		
					$ 1,853,833.13		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

GRANT		RECEIPTS		BALANCE DECEMBER 31, 2020
Office on Aging - State Grant-Unappropriated	$	18,000.00	$	18,000.00
Election Board - General Election 2020 Grant Program-Unappropriated		283,929.82		283,929.82
County Clerk-Elections - General Election 2020 Grant Program-Unappropriated		1,167,861.27		1,167,861.27
	$	1,469,791.09		1,469,791.09
REF.		A-4: A-9		A

"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR SALE OF ASSETS

	REF.		
Balance, December 31, 2019	A	$	12,757,488.68
Increased by:			
Receipts	A-4	$	326,465.62
			13,083,954.30
Decreased by:			
Utilized as Anticipated Revenue	A-2		1,500,000.00
Balance, December 31, 2020	A	$	11,583,954.30

"A-15"

SCHEDULE OF DUE GRANT FUND

Balance, December 31, 2019	A			$	57,382,864.55
Increased by:					
Cash Disbursements	A-4	$	8,630.66		
Cancel Reserve for Grants - Appropriated	A-1:A-12		5,153.12		
					13,783.78
					57,396,648.33
Decreased by:					
Cancel Accounts Receivable	A-12				1.15
Balance, December 31, 2020	A			$	57,396,647.18

"A-16"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE TRUST OTHER FUND

	REF.			
Balance, December 31, 2019	A		$	23,419,278.86
Increased by:				
Transfer - Home Investment Recapure Funds				1,110.84
			$	23,420,389.70
Decreased by:				
Cash Receipts	A-4			210,529.19
Balance, December 31, 2020	A		$	23,209,860.51

"A-17"

GRANT FUND

SCHEDULE OF DUE CURRENT FUND

Balance, December 31, 2019	A			$	57,382,864.55
Increased by:					
Cash Receipts	A-4	$	8,630.66		
Cancel Reserve for Grants-Appropriated	A-1:A-12		5,153.12		
					13,783.78
					57,396,648.33
Decreased by:					
Cancel Accounts Receivable	A-12				1.15
Balance, December 31, 2020	A			$	57,396,647.18

"A-18"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE OPEN SPACE TRUST FUND

	REF.		
Balance, December 31, 2019	A	$	4,243,628.30
Increased by:			
Cash Disbursements	A-4		32,805.75
Balance, December 31, 2020	A	$	4,276,434.05

"A-19"

SCHEDULE OF RESERVE- MONEY UNDER COURT REVIEW

Balance, December 31, 2019	A	$	71,581.00
Decreased by:			
Cash Disbursements	A-4	$	71,581.00

COUNTY OF UNION

TRUST FUND

SCHEDULE OF TRUST CASH

	REF.	TRUST OTHER	OPEN SPACE PRESERVATION TRUST	TOTAL
Balance, December 31, 2019	B	$ 118,176,389.43	$ 13,898,715.64	$ 132,075,105.07
Increased by Receipts:				
Housing and Community Development Act	B-3	3,420,751.80		3,420,751.80
Home Investment Partnerships Program	B-4	68,780.50		68,780.50
Housing Assistance Voucher Program	B-5	4,273,027.64		4,273,027.64
Emergency Shelter Program	B-6	217,645.95		217,645.95
Open Space Preservation Taxes	B-8		11,326,378.56	11,326,378.56
Community Development Block Grants Recaptured Funds	B-9	246,474.14		246,474.14
Community Development Block Grants - Project Income	B-17	280,320.87		280,320.87
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	112,421.42		112,421.42
Due Current Fund	B-21	630,498.77		630,498.77
Miscellaneous Deposits	B-22	34,431,796.15		34,431,796.15
Motor Vehicle Fines	B-23	4,749,015.30		4,749,015.30
Housing Assistance Voucher Program Recapture- Unappropriated	B-26	10,270.00		10,270.00
Due Current Fund- Open Space	B-31		32,805.75	32,805.75
Interest	B-32		66,200.29	66,200.29
Miscellaneous	B-32		746,156.88	746,156.88
		$ 48,441,002.54	$ 12,171,541.48	$ 60,612,544.02
Decreased by Disbursements:				
Home Investment Partnerships Recapture Funds-Unappropriated	B-13	$ 1,110.84	$	$ 1,110.84
Neighborhood Housing Services Fund	B-14	60,484.52		60,484.52
Due Current Fund	B-21	839,917.12		839,917.12
Open Space Preservation Trust	B-32		2,250,000.00	2,250,000.00
Commitments Payable	B-24:B-33	40,381,015.42	8,285,947.53	48,666,962.95
		$ 41,282,527.90	$ 10,535,947.53	$ 51,818,475.43
Balance, December 31, 2020	B	$ 125,334,864.07	$ 15,534,309.59	$ 140,869,173.66

"B-3"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR HOUSING AND COMMUNITY DEVELOPMENT ACT

	REF.				
Balance, December 31, 2019	B			$	6,997,161.87
Increased by:					
Authorized Funding- 2020	B-15	$	4,709,051.00		
Deobligation per Approved Funding Letter	B-15		(429.00)		
					4,708,622.00
				$	11,705,783.87
Decreased by:					
Receipts	B-2	$	3,420,751.80		
Cancelled Prior Years Accounts Receivable	B-17		8,790.96		
					3,429,542.76
Balance, December 31, 2020	B			$	8,276,241.11

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2019	B			$	4,229,802.80
Increased by:					
Authorized Funding- 2020	B-11	$	1,254,650.00		
Deobligation per Approved Funding Letter	B-11		(241.00)		
					1,254,409.00
				$	5,484,211.80
Decreased by:					
Receipts	B-2	$	68,780.50		
Cancelled prior Years Accounts Receivable	B-11		150,000.00		
				$	218,780.50
Balance, December 31, 2020	B			$	5,265,431.30

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR HOUSING ASSISTANCE VOUCHER PROGRAM

	REF.		
Balance, December 31, 2019	B		$ 3,964,242.17
Increased by:			
Authorized Funding-2021	B-27	$ 4,200,000.00	
Authorized Funding-2020	B-27	636,000.00	
Authorized Funding- Port ins	B-19	2,964.19	
Authorized Funding- Port ins	B-19	315.64	
			4,839,279.83
			$ 8,803,522.00
Decreased by:			
Receipts	B-2	4,273,027.64	
Cancelled Accounts Receivable	B-28	14,057.00	
Transfer HAP Rents	B-19	168,753.52	
Prior Years Cancelled Accounts Receivable	B-19	10,730.72	
Prior Years Cancelled Accounts Receivable	B-27	213,189.92	
			$ 4,679,758.80
Balance, December 31, 2020	B		$ 4,123,763.20

SCHEDULE OF ACCOUNTS RECEIVABLE FOR EMERGENCY SHELTER PROGRAM

Balance, December 31, 2019	B	$ 395,487.85
Increased by:		
Authorized Funding	B-29	397,064.00
		$ 792,551.85
Decreased by:		
Receipts	B-2	217,645.95
Balance, December 31, 2020	B	$ 574,905.90

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF GREEN ACRES GRANT RECEIVABLE

	REF.	
Balance, December 31, 2019 and December 31, 2020	B	$ 275,000.00

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

MUNICIPALITY	BALANCE DECEMBER 31, 2019	PROPERTY TAX LEVIED	ADDED TAXES	COLLECTED	BALANCE DECEMBER 31, 2020
Berkeley Heights	$ 679.23	$ 528,120.97	$ 744.99	$ 528,800.20	$ 744.99
Clark		429,223.40	1,452.38	430,675.78	
Cranford	2,435.47	714,021.61	5,072.91	716,457.08	5,072.91
Elizabeth	4,536.78	1,302,618.54	10,965.41	1,307,155.32	10,965.41
Fanwood		189,125.39	309.15	189,125.39	309.15
Garwood	192.99	110,589.02	49.40	110,782.01	49.40
Hillside		303,359.76		303,359.76	
Kenilworth	533.50	243,061.98	210.76	243,595.48	210.76
Linden	1,061.50	951,382.43	1,302.53	952,443.93	1,302.53
Mountainside	892.92	271,211.01	1,298.47	272,103.93	1,298.47
New Providence	3,968.69	453,758.55	1,852.79	457,727.24	1,852.79
Plainfield	468.52	415,978.08	341.50	416,446.60	341.50
Rahway	1,013.30	449,828.67	1,308.01	450,841.97	1,308.01
Roselle	3,211.52	236,981.73	1,616.69	240,193.25	1,616.69
Roselle Park	165.00	186,429.30	285.77	186,594.30	285.77
Scotch Plains	3,178.43	669,446.02	2,524.89	672,624.45	2,524.89
Springfield	766.29	434,688.89	860.98	435,455.18	860.98
Summit	7,694.49	1,129,931.71	6,311.98	1,137,626.20	6,311.98
Union	3,580.54	1,047,343.21	539.66	1,050,923.75	539.66
Westfield	2,693.47	1,218,257.15	9,205.52	1,220,950.62	9,205.52
Winfield		2,496.12		2,496.12	
	$ 37,072.64	$ 11,287,853.54	$ 46,253.79	$ 11,326,378.56	$ 44,801.41
REF.	B	B-32	B-32	B-2	B

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS RECAPTURED FUNDS (UNAPPROPRIATED)

	REF.		
Balance, December 31, 2019	B		$ 388,664.89
Increased by:			
Receipts	B-2	$	$ 246,474.14
			635,139.03
Decreased by:			
Contracts Awarded	B-10		215,000.00
Balance, December 31, 2020	B		$ 420,139.03

Analysis of Balance	Amount
City of Linden	$ 114,754.56
City of Rahway	117,487.81
City of Plainfield	187,896.66
Balance, December 31, 2020	$ 420,139.03

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS RECAPTURED FUNDS -APPROPRIATED

Increased by:			
Contracts Awarded	B-9	$ 215,000.00	
			$ 215,000.00
Decreased by:			
Commitments Payable	B-24	215,000.00	
			$ 215,000.00

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT PARTNERSHIP PROGRAM -UNAPPROPRIATED

	REF.		
Balance, December 31, 2019	B		$ 53,499.87
Increased by:			
Authorized Funding - 2020	B-4	$ 1,254,650.00	
Deobligation per Approved Funding Letter	B-4	(241.00)	
			1,254,409.00
Cancelled Awards	B-12		337,903.40
			1,645,812.27
Decreased by:			
Contracts Awarded	B-12	1,254,650.00	
Cancelled Prior Years Accounts Receivable	B-4	150,000.00	
			1,404,650.00
Balance, December 31, 2020	B		$ 241,162.27

SCHEDULE OF RESERVE FOR HOME INVESTMENT PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2019	B		$ 3,728,802.13
Increased by:			
Contracts Awarded	B-11	$ 1,254,650.00	
Contracts Awarded	B-13	1,596,297.74	
Contracts Awarded	B-13	20,984.36	
Contracts Awarded	B-34	25,460.27	
			2,897,392.37
			$ 6,626,194.50
Decreased by:			
Commitments Payable	B-24	500,000.00	
Cancelled Awards	B-11	337,903.40	
			837,903.40
Balance, December 31, 2020	B		$ 5,788,291.10

"B-13"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT PARTNERSHIPS RECAPTURE FUNDS (UNAPPROPRIATED)

	REF.	TOTAL	RECAPTURE FUNDS	INTEREST
Balance, December 31, 2019	B	$ 1,647,453.30	$ 1,646,342.46	$ 1,110.84
Decreased by:				
Contracts Awarded	B-12	1,596,297.74	1,596,297.74	
Contracts Awarded	B-12	20,984.36	20,984.36	
Disbursements	B-2	1,110.84		1,110.84
		$ 1,618,392.94	$ 1,617,282.10	$ 1,110.84
Balance, December 31, 2020	B	$ 29,060.36	$ 29,060.36	$

"B-14"

SCHEDULE OF RESERVE FOR NEIGHBORHOOD HOUSING SERVICES FUND

	REF.	
Balance, December 31, 2019	B	$ 60,484.52
Decreased by:		
Disbursements	B-2	$ 60,484.52

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS -UNAPPROPRIATED

	REF.		
Increased by:			
Authorized Funding	B-3	$ 4,708,622.00	
Transfer from Multijurisdictional Housing Revolving Loan Fund-Unappropriated	B-25	15,100.40	
Transfer from Multijurisdictional Housing Revolving 1% Loan Fund-Unappropriated	B-20	140.12	
			4,723,862.52
Decreased			
Contracts Awarded	B-16		4,708,622.00
Balance, December 31, 2020	B		$ 15,240.52

RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS -APPROPRIATED-

Balance, December 31, 2019	B		$ 1,550,868.29
Increased by:			
Contracts Awarded	B-15	$ 4,709,051.00	
Cancelled Awards	B-15	(429.00)	
			4,708,622.00
			$ 6,259,490.29
Decreased by:			
Commitments Payable	B-24		4,275,933.78
Balance, December 31, 2020	B		$ 1,983,556.51

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS PROJECT INCOME -UNAPPROPRIATED

	REF.		
Balance, December 31, 2019	B		$ 585,182.88
Increased by:			
Receipts	B-2		280,320.87
			$ 865,503.75
Decreased by:			
Transfer to CDBG-Project Income Appropriated	B-16:B-18	$ 200,000.00	
Cancelled Prior Years Accounts Receivable	B-3	8,790.96	
			208,790.96
Balance, December 31, 2020	B		$ 656,712.79

"B-18"

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS PROJECT INCOME -APPROPRIATED

Increased by:		
Contracts Awarded	B-17	$ 200,000.00
Decreased by:		
Commitments	B-24	$ 200,000.00

"B-19"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
PROGRAM INCOME PORTION ADMINISTRATION- UNAPPROPRIATED

	REF.		
Balance, December 31, 2019	B		$ 159,940.97
Increased by:			
Receipts	B-2	$ 112,421.42	
Port-ins	B-5	2,964.19	
Port-ins	B-5	315.64	
			$ 115,701.25
			275,642.22
Decreased by:			
Transfer Hap Rents	B-5	$ 168,753.52	
Cancel Prior Years Accounts Receivable	B-5	10,730.72	
			179,484.24
Balance, December 31, 2020	B		$ 96,157.98

"B-20"

SCHEDULE OF RESERVE FOR MULTI - JURISDICTIONAL
REHABILITATION LOAN REPAYMENTS (UNAPPROPRIATED)

Balance, December 31, 2019	B	$ 140.12
Decreased by:		
Transfer to CDBG -Unappropriated	B-15	$ 140.12

"B-21"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE CURRENT FUND

	REF.		
Balance, December 31, 2019	B	$	23,419,278.86
Increased by:			
Receipts	B-2		630,498.77
		$	24,049,777.63
Decreased by:			
Disbursements	B-2		839,917.12
Balance, December 31, 2020	B	$	23,209,860.51

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2019	TRANSFER	INCREASE	DECREASE	ENCUMBERED	BALANCE DECEMBER 31, 2020
Payroll PERS Pension	$ 1,003,139.25	$	$ 10,709,635.90	$ 10,715,390.98	$	$ 997,384.17
PERS Contributory Insurance	116,908.61		527,100.21	524,945.08		119,063.74
PERS Supplemental Annuity	42,142.13		19,715.04	19,601.00		42,256.17
Police and Fire Pension	637,036.50		6,842,680.68	6,918,364.34		561,352.84
Police and Fire SA	481.05		5,740.82	5,158.00		1,063.87
Disability Insurance	1,036,979.31	(20,000.00)	455,660.74	290,536.38	405,542.07	776,561.60
Unemployment Tax	3,316,290.07		781,965.36	404,839.65		3,693,415.78
Disability Insurance	5,220.10	20,000.00	5,951.78	14,230.94		16,940.94
Provident Life Disability	7,338.14		4,782.52	10,668.65		1,452.01
Flex Benefits- Dependent	29,029.72		119,875.32	103,504.94		45,400.10
HAS- Employee Share	1,978.31		23,815.91	22,587.81		3,206.41
JIB - EVENTS COUNTY PARKS		12,677.50		12,677.50		
Tax Board Salaries		58,300.97		58,300.97		
Private Lessons-Stables		66,000.00		66,000.00		
Jobs In Blue- Salary Account		671,411.41		671,411.41		
EQEF - Salaries		106,821.54		90,611.52		16,210.02
Homeless Trust		4,413.36		4,413.36		
Road Opening Permits	758,245.24		125,813.25	187,314.00	71,235.00	625,509.49
Sheriff-Fees	46,272.62		8,491.63			54,764.25
Sheriff-State Forfeiture	11,989.08		102.95			12,092.03
County Clerk	2,388,707.82		222,826.75	180,208.46	402,185.35	2,029,140.76
UCPO ATTF Donations	8,140.52					8,140.52
UCPO Seized Asset Trust	1,773,056.30		793,720.34	430,612.02	291,140.77	1,845,023.85
JIB - EVENTS COUNTY PARKS	24,347.70	(12,677.50)	17,710.00	4,840.00	181.50	24,358.70
Prosecutor Police Academy	387,757.46		92,139.58	25,465.75	37,886.15	416,545.14
Prosecutor Forensic	20,478.83		25,072.58	32,400.50	11,976.64	1,174.27
Prosecutor Justice Dept	1,117,075.57		155,796.11	305,119.47	839,691.64	128,060.57
Weights and Measures	371,053.24		87,527.50	63,730.76	401.63	394,448.35
Tax Appeals	260,269.93	(58,300.97)	85,449.51	30,223.73	15,185.84	242,008.90

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2019	TRANSFER	INCREASE	DECREASE	ENCUMBERED	BALANCE DECEMBER 12/31/2020
Security Deposits	$ 136,469.32	$	$	$	$	136,469.32
Recreation Activity	701.25					701.25
Trailside	73,091.29		3,558.14	7,071.87	6,393.10	63,184.46
Summer Arts	16,570.78					16,570.78
Recreational / Cultural and Heritage Advisory	40,561.55		12,935.00	10,838.76	5,709.50	36,948.29
Recreation Trust- WISC Ice Rink	7,672.25				75.00	7,597.25
Recreation Trust- Stables	23,671.70	(66,000.00)	68,181.94	6,372.90	166.56	19,314.18
Recreation Trust- Archery	1,765.63		288.00		492.00	1,561.63
Recreation Trust- Park Events	41,297.02		103,404.00	4,528.86	109,345.62	30,826.54
UCPO Asset Maintenance Account	183,630.26		31,760.50	29,750.00	15,300.00	170,340.76
UCPO Asset Prosecutor / Federal Forfeiture	504,448.59		7,146.13	371,518.15	9,476.53	130,600.04
Recreation Trust- Disabled	18,085.47		1,058.00	120.00	532.25	18,491.22
Donations- Child Advocacy	188.01					188.01
Miscelaneous Park Improvements	19,643.94		4,782.00		1,261.50	23,164.44
Self Insurance Disability	10,663,600.89		1,188,180.12	818,102.99	3,237,680.31	7,795,997.71
Accumulated Absences	1,267,161.48		735,000.00	1,503,361.32		498,800.16
Sheriff Special Services / LifeSaver	17,583.69		1,990.00	5,985.45	1.25	13,586.99
Surragate Trust Fund	371,844.05		46,109.21	2,533.69	22,676.70	392,742.87
Sheriff Federal Forfeiture	18,238.46		156.61			18,395.07
Security Account	105,001.23		50,070.63	63,336.84	30.79	91,704.23
Jobs In Blue	36,800.15	(671,411.41)	800,221.66	163,582.15		2,028.25
Police Federal Forfeiture	38,757.51		330.51	2,075.40	2,095.83	34,916.79
Police Municipal Special Law Enforcement Forfeiture	66,784.95		1,012.14		16.74	67,780.35
Rape Crisis	26,966.99		200.00	(548.32)	1,311.90	26,403.41
Drunk Drivers	3,558.26			3,558.26		
Donations	58,660.84			(928.56)	35,000.00	24,589.40
Inmate welfare Account	1,055,275.60		139,425.36	63,306.54	310,548.23	820,846.19
HC Equities Repair Escrow	28,167.11		241.88			28,408.99
Env Quality Enforcement Fund -EQEF	306,276.66	(106,821.54)	36,321.72			235,776.84
Cigna Health Insurance	2,462,726.34					2,462,726.34
Wheeler Park Diversion	500.00					500.00

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2019	TRANSFER	INCREASE	DECREASE	ENCUMBERED	BALANCE DECEMBER 12/31/2020
Donations- 911 Memorial	$ 10,073.93					10,073.93
Kids Rec- Golf Fees	80,577.10		95,827.00	13,776.43	25,735.92	136,891.75
Kids Rec- Equipment	88,419.14			88,419.14		
Kids Rec- Improvements	4,974,148.62		1,036,786.04	1,416,980.99	3,595,516.91	998,436.76
Sheriff- OS Checks	56,967.87					56,967.87
County Clerk- Reserve Account	132,025.46		1,133.65			133,159.11
Donations- Pistol Range	26,460.95		2,665.52	70.79	1,118.74	27,936.94
Union County Civil War Trust	8.35					8.35
Rself InsuranceRetiree Health Benefits	47,746,600.01		8,230,000.00			55,976,600.01
UCPO Law Enforcement Trust	2,302,225.25		185,884.66	390,380.68	177,807.33	1,919,921.90
CED Program	2,863.79					2,863.79
City Clerk- Homeless Trust	454,914.14	(4,413.36)	177,490.53	245,195.46	178,520.26	204,275.59
City Clerk- Code Blue Trust			115,320.00			115,320.00
IDRC Fees Trust- Salaries		47,461.64		39,775.57		7,686.07
Nutrition Meals- Donations			25,067.32	810.00		24,257.32
Respite Cost Share Donations			19,830.32	6,874.22	4,367.33	8,588.77
IDRC Fees/ Donations		(47,461.64)	91,362.00	6,232.18	20,782.82	16,885.36
Paratransit Fares/ Donations	10,583.20		102,017.08			112,600.28
Paratransit Advertisement Fees/ Donations			4,464.00			4,464.00
$	$ 86,845,506.58	$	$ 34,431,796.15	26,456,238.98	$ 9,837,389.71	$ 84,983,674.04
Encumbrances	(5,911,108.89)					
Reserve Accounts	$ 80,934,397.69	$	$ 34,431,796.15	26,456,238.98	$ 9,837,389.71	$ 84,983,674.04
REF	B		B-2			B

Disbursements		26,456,238.98
Current Year Encumbrances		3,926,280.82
Commitments Payable	B-24	30,382,519.80

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	REF.		
Balance, December 31, 2019	B		$ 5,350,666.32
Increased by:			
Receipts:			
Municipalities	B-2	$ 1,997,817.64	
Municipalities-Miscellaneous	B-2	1,197.66	
Transferred from Current Fund	B-2	2,750,000.00	
			4,749,015.30
			$ 10,599,681.62
Decreased by:			
Commitments Payable	B-24		5,358,026.54
Balance, December 31, 2020	B		$ 5,241,655.08

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	REF.		
Balance, December 31, 2019	B		$ 14,782,883.20
Increased by Commitments:			
Home Investment Partnership Program	B-12	$ 500,000.00	
Community Development Block Grants	B-16	4,275,933.78	
CDBG- Recapture Funds- Various Towns	B-10	215,000.00	
CDBG- Project Income-Countywide	B-18	200,000.00	
Miscellaneous Deposits	B-22	30,382,519.80	
Motor Vehicle Fines	B-23	5,358,026.54	
Housing Assistance Voucher Program Appropriated	B-28	4,842,815.00	
Emergency Shelter Program	B-30	21,077.50	
			45,795,372.62
			$ 60,578,255.82
Decreased by:			
Disbursements	B-2	$ 40,381,015.42	
			40,381,015.42
Balance, December 31, 2020	B		$ 20,197,240.40

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL HOUSING REVOLVING LOAN FUND-UNAPPROPRIATED

	REF.		
Balance, December 31, 2019	B	$	15,100.40
Decreased by:			
Transfer to CDBG- Unappropriated	B-15	$	15,100.40

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

Balance, December 31, 2019	B	$	31,293.00
Increased by:			
Receipts	B-2		10,270.00
Balance, December 31, 2020	B	$	41,563.00

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE VOUCHER PROGRAM UNAPPROPRIATED

	REF.		
Balance, December 31, 2019	B		$ 362,269.88
Increased by:			
Authorized Funding-2021	B-5	$ 4,200,000.00	
Authorized Funding-2020	B-5	636,000.00	
			4,836,000.00
			$ 5,198,269.88
Decreased by:			
Contracts Awarded	B-28	4,836,000.00	
Cancelled Prior Years Accounts Receivable	B-5	213,189.92	
			5,049,189.92
Balance, December 31, 2020	B		$ 149,079.96

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2019	B		22,190.00
Increased by:			
Contracts Awarded	B-27		$ 4,836,000.00
			4,836,000.00
Decreased by:			
Commitments	B-24	$ 4,842,815.00	
Accounts Receivable Cancelled	B-5	14,057.00	
			4,856,872.00
Balance, December 31, 2020	B		$ 1,318.00

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY SHELTER PROGRAM UNAPPROPRIATED

	REF.		
Increased by: Authorized Funding	B-6	$	397,064.00
Decreased by: Contracts Awarded	B-30	$	397,064.00

SCHEDULE OF RESERVE FOR EMERGENCY SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2019	B	$	32,000.40
Increased by: Contracts Awarded	B-29		397,064.00
		$	429,064.40
Decreased by: Commitments	B-24		21,077.50
Balance, December 31, 2020	B	$	407,986.90

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF DUE CURRENT FUND

	REF.	
Balance, December 31, 2019	B	$ 4,243,628.30
Increased by:		
Receipts	B-2	32,805.75
Balance, December 31, 2020	B	$ 4,276,434.05

"B-32"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE, RECREATION, FARMLAND AND AND HISTORIC PRESERVATION EXPENDITURES

	REF.		
Balance, December 31, 2019	B		$ 8,678,391.67
Increased by:			
Interest	B-2	$ 66,200.29	
Scope Grant	B-2	746,156.88	
2020 Tax Levy	B-8	11,287,853.54	
2020 Added Taxes	B-8	46,253.79	
			12,146,464.50
			$ 20,824,856.17
Decreased by:			
Payment to Current Fund as Anticipated Revenue	B-2	2,250,000.00	
Commitments Payable	B-33	9,175,054.23	
			11,425,054.23
Balance, December 31, 2020	B		$ 9,399,801.94

"B-33"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2019	B	$ 1,288,768.31
Increased by:		
Commitments Payable	B-32	9,175,054.23
		$ 10,463,822.54
Decreased by:		
Disbursements	B-2	8,285,947.53
Balance, December 31, 2020	B	$ 2,177,875.01

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME PROGRAM INCOME-UNAPPOPRIATED

	REF	
Balance, December 31, 2019	B	$ 118,017.40
Decreased by:		
Contracts awarded	B-12	25,460.27
Balance, December 31, 2020	B	$ 92,557.13

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME NON FEDERAL FUNDS

	REF	
Balance, December 31, 2019 and December 31, 2020	B	$ 19,950.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

	REF.		
Balance, December 31, 2019	C		$ 92,598,612.14
Increased by Receipts:			
Premium on BAN	C-1	$ 2,158,200.00	
Interest on Bonds	C-1	6,117.97	
Due Current Fund	C-3	165,015.90	
Deferred Charges Unfunded- Raised by Budget		0.30	
Capital Improvement Fund	C-7	12,500,000.00	
Improvement Authorizations -Funded	C-8	47,738.53	
Serial Bonds	C-10	59,700,000.00	
Miscellaneous Receivable - State Government	C-13	6,815,909.05	
Reserve to Pay Serial Bonds - Green Acres Reimbursement	C-14	77,405.27	
Bond Anticipation Notes	C-15	60,000,000.00	
Reserve for Arbitrage	C-16	426,992.09	
			141,897,379.11
			$ 234,495,991.25
Decreased by Disbursements:			
Commitments Payable	C-9	36,969,378.67	
Bond Anticipation Notes	C-15	90,000,000.00	
			126,969,378.67
Balance, December 31, 2020	C		$ 107,526,612.58

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE CURRENT FUND

	REF.	
Balance, December 31, 2019	C	$ 2,327,333.34
Increased by:		
Receipts	C-2	165,015.90
Balance, December 31, 2020	C	$ 2,492,349.24

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

		BALANCE DECEMBER 31, 2020
Fund Balance		$ 7,558,224.22
Capital Improvement Fund		15,895,508.52
Commitments Payable		60,321,637.32
Due to Current Fund		2,492,349.24
Reserve to Pay Serial Bonds		16,898,963.61
Reserve for Arbitrage		3,510,469.81
Reserve for Preliminary Expense- Redevelopment Counsel		50,000.00
Reserve for Preliminary Expense- UCIA		348,125.03
Due From State of New Jersey		(28,536,837.56)
Improvement Authorizations Funded as set forth on "C-8"		45,705,666.32
Improvement Authorizations Expended as set forth on "C-6"		(30,828,975.38)
Cash on hand to Pay Notes as set forth on "C-6"		12,766.90
Unexpended Proceeds of Bond Anticipation Notes as set forth on "C-6"		14,098,714.55
		$ 107,526,612.58
	REF.	C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-FUNDED

	REF.		
Balance, December 31, 2019	C		$ 403,302,277.95
Increased by:			
Sale of Serial Bonds	C-10		59,700,000.00
			$ 463,002,277.95
Decreased by:			
2020 Budget Appropriation to Pay Bonds	C-10	$ 40,577,000.00	
2020 Budget Appropriation to Pay Dam Restoration Loans	C-17	178,281.73	
			40,755,281.73
Balance, December 31, 2020	C		$ 422,246,996.22

"C-6"
SHEET #1

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020: BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
578 Y	8/21/2003	Surrogate-Renovations, Furnishings,	$ 4,907.00	$	$	$ 4,907.00
616 X	8/18/2005	Surrogate-Furnishings, Equipment	3,192.00	1,700.00	1,492.00	
670 A	7/24/2008	Public Safety-Fire Academy	58,894.00	58,356.00	0.04	537.96
671 H	10/9/2008	Facilities-Improvement to Buildings	22,500.00	22,500.00		
671 Q	10/9/2008	Corrections Security Fencing	125,125.00	15,525.00		109,600.00
713 J	12/8/2010	Engineering-Facilities-Furniture, Carpets	0.22		0.22	
713 Q	12/8/2010	Human Services-Equipment and Machinery	0.86		0.86	
713 T	12/8/2010	Corrections-Equipment & Machinery	14,775.00			14,775.00
723 M	8/25/2011	Engineering-Facilities-Furniture, Carpets	174,748.00	174,397.00		351.00
723 U	8/25/2011	Corrections-Furnishings and Equipment	4,510.00			4,510.00
723 V	8/25/2011	Corrections-Equipment and Machinery	14,250.00		7,735.00	6,515.00
740 A	9/13/2012	Parks&CR-Info Tech-IT & Comm. Equip	28,474.72	11,036.00		17,438.72
740 AA	9/13/2012	Vocational-Covered Walkways	82,489.00	42,259.00		40,230.00
740 B	9/13/2012	Parks&CR-Info.Tech-Comm & Signal Equip	88,368.00			88,368.00
740 FF	9/13/2012	College-Acq. of Property-Plainfield	0.86			0.86
740 G	9/13/2012	Engineering, Public Works-Facilities-Improve Buildings	0.58			0.58
740 H	9/13/2012	Engineering, Public Works-Facilities-Fire Alarms	474,250.00			474,250.00
740 O	9/13/2012	Various-Acq. of Vehicles	24,197.80	24,197.00		0.80
740 X	9/13/2012	Sheriff-IT Equip and Vehicles	119,601.00			119,601.00
750 A	6/25/2013	Acq. of Property-Smith Cadillac	0.65			0.65
752 CC	8/22/2013	Voc. - Various renovations and improvements to facilities, new replace. Equipment, instructional & noninstructional equip.	650,394.00	153,684.00		496,710.00
752 I	8/22/2013	Environmental monitoring, storage tanks incl. removal	173,819.83	173,819.00		0.83
752 J	8/22/2013	ADA upgrades and replace A/C units	408,294.00	408,294.00		
752 L	8/22/2013	synthetic turf fields, stream bank stabilization, dredging and hydro-raking of lakes, installation of various park amenities, fencing	232,841.00	163,458.00		69,383.00
752 M	8/22/2013	Acq. of playground equipment and paving and curbing improvements	72,676.86	69,434.50		3,242.36
752 N	8/22/2013	Acq. New automotive vehicles and replacement equipment	42,436.00			42,436.00
752 Q	8/22/2013	Install prefabricated storage building (Westfield), new equip. & machinery	100,392.00	98,112.00		2,280.00
752 R	8/22/2013	Acq. New additional or replacement equipment	7,000.00			7,000.00
752 U	8/22/2013	Acq. New additional or replacement equipment, signal systems equip., video conf. equip. and in-house camera system	22,087.00	22,087.00		
752 X	8/22/2013	Acq. of new info technology equipment	13,375.00	13,375.00		
759 A	9/11/2014	Acq. of new info technology equipment - various county departments	184,587.00	90,413.00		94,174.00
759 BB	9/11/2014	Sewer eject. Pits West Hall, upgrades to fitness center, construction meeting room West Hall	872,693.00	73,990.00		798,703.00

"C-6"
SHEET #2

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020: BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
759 CC	9/11/2014	Fire safety and security upgrades and acq. of new additional replacement equipment	81,725.00			81,725.00
759 DD	9/11/2014	Fitness Center Cranford, Kellogg Building Bookstore, Thul Property in Plainfield and replacement of HVAC Cranford	1,039,381.00	119,589.00	0.13	919,791.87
759 FF	9/11/2014	New info technology and telecommunications equipment.	29,399.22	29,399.00	0.22	
759 G	9/11/2014	Improvements to various Dams.	244,625.00	244,625.00		
759 I	9/11/2014	Upgrading elevators, roof repairs, plumbing, HVAC, pipes, generators, electrical, ADA compliance, mech. Doors and security systems	730,328.00	182,042.00	454,720.87	93,565.13
759 J	9/11/2014	Upgrades to fire alarm systems and sprinklers	189,700.00			189,700.00
759 K	9/11/2014	Acq. New furniture, carpet, window treatments	399,722.00	399,722.00		
759 L	9/11/2014	Renovations to UC Justice Complex	89,700.00	89,700.00		
759 N	9/11/2014	Acq. of new info technology computers and equipment	3,734.00	2,654.00	1,080.00	
759 Q	9/11/2014	Technology upgrades at Trailside	65,421.00		12,024.72	53,396.28
759 R	9/11/2014	Mobile track lift, installation of wash station to comply with NJDEP regulations, park amenities, replacement of fencing	10,373.28			10,373.28
759 T	9/11/2014	New info. tech. equipment	151,182.00	115,032.00	6,604.22	29,545.78
759 W	9/11/2014	New communication and signal systems equipment - radio enhancement systems	391,779.60	374,531.00	0.17	17,248.43
759 Z	9/11/2014	New info. technology equipment and replacement equipment	15,107.29	15,107.00	0.29	
765 A	7/16/2015	Info Tech and telecommunications equipment	214,269.00	214,269.00		
765 C	7/16/2015	Various engineering, architectural services	0.54		0.54	
765 D	7/16/2015	Various building improvements	1,422,407.05		1,155,291.86	267,115.19
765 E	7/16/2015	Upgrade fire alarm, sprinkler, fire suppression	20,825.00		20,825.00	
765 F	7/16/2015	Renovations Courthouse Tower and Rotunda	4,892,500.00	500,000.00	4,127,484.58	265,015.42
765 I	7/16/2015	Various park improvements, drainage, restrooms, spray park, skate park	348,165.00	282,929.00		65,236.00
765 J	7/16/2015	New automotive vehicles and equipment	235,999.00	190,618.00		45,381.00
765 K	7/16/2015	New additional or replacement equipment	224,792.63	101,432.00		123,360.63
765 L	7/16/2015	New communication signal system equipment	164,712.00	77,282.00	0.13	87,429.87
765 M	7/16/2015	New communication signal system equipment	1,762.00			1,762.00
765 N	7/16/2015	New equipment and machinery	32,084.00	32,084.00		
765 P	7/16/2015	Furnishings/carpeting	30,519.00			30,519.00
765 Q	7/16/2015	New additional replacement equipment	0.76		0.76	
765 R	7/16/2015	New info technology telecommunications equipment	43,191.62		43,190.62	1.00
765 S	7/16/2015	Drainage, district-wide renovations, campus covered walkways	661,011.00			661,011.00
765 T	7/16/2015	Various fire safety upgrades, instructional/non-instructional equipment	206,428.00		4,075.84	202,352.16
765 V	7/16/2015	Instructional and non-instructional equipment	675,277.00	675,277.00		
765 W	7/16/2015	New info tech equip., college-wide technology upgrades, automotive vehicles	430,713.75	430,713.00	0.75	
776 A	9/15/2016	Engineering - Roads, culverts, bridges	850,453.95	613,878.00		236,575.95

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020 BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
776 AA	9/15/2016	Acquisition of new additional or replacement equipment	135,936.00	75,136.00		60,800.00
776 B	9/15/2016	Various engineering, architectural services	586,659.29	583,502.00	3,157.29	
776 BB	9/15/2016	Acquisition new information technology and telecommunications equipment	1,086,207.00	972,471.00	2,440.12	111,295.88
776 C	9/15/2016	Improvements to Dams	233,773.25	233,773.25		
776 F	9/15/2016	Acq. New additional replacement equipment	38,736.00	38,736.00		
776 G	9/15/2016	Upgrading fire alarm systems	823,500.00		610,350.55	213,149.45
776 H	9/15/2016	Undertaking various engineering, architectural services	591,421.00	68,793.00	522,628.00	
776 I	9/15/2016	Construction of animal shelter	773,017.67			773,017.67
776 J	9/15/2016	Various park improvements	9,340,042.00	6,020,451.00	285,655.26	3,033,935.74
776 K	9/15/2016	Machine wash stations	181,975.69			181,975.69
776 L	9/15/2016	New automotive vehicles and equipment	316,504.29	172,405.00	26,274.02	117,825.27
776 M	9/15/2016	New additional or replacement equipment	402,059.00	63,238.00	143,385.54	195,435.46
776 N	9/15/2016	New additional or replacement equipment	11,875.00	11,875.00		
776 O	9/15/2016	Acquisition of transportation and storage equipment	9,500.00	5,219.00	0.50	4,280.50
776 P	9/15/2016	Renovation of election office	213,565.00	43,912.00		169,653.00
776 S	9/15/2016	New communication/signal systems equipment (radios)	21,403.00	21,403.00		
776 T	9/15/2016	New additional or replacement equipment	46,899.00	11,937.00		34,962.00
776 U	9/15/2016	New information technology and telecommunication equipment	94,966.00	58,891.00		36,075.00
776 V	9/15/2016	District-wide improvements (restrooms)	39,275.00		680.09	38,594.91
776 W	9/15/2016	District-wide improvements (fire safety, replacement equipment)	86,150.91	32,701.00	0.15	53,449.76
776 X	9/15/2016	District-wide computer lab upgrades	336,034.00	225,534.00		110,500.00
776 Y	9/15/2016	Various renovations at Cranford Campus	99,000.00			99,000.00
776 Z	9/15/2016	Various renovations and improvements	3,005,089.00	1,737,601.00	1,267,488.00	
787 A	9/15/2017	Info Tech and telecommunications equipment	180,687.00		180,687.00	
787 AA	9/15/2017	Renovation of various offices	2,695,637.00	9,500.00		2,686,137.00
787 B	9/15/2017	Acquisition of various new additional or replacement equipment	0.75		0.75	
787 BB	9/15/2017	Acquisition of a new fire engine	4,862.00			4,862.00
787 C	9/15/2017	Engineering - Roads, culverts, bridges	7,321,493.00	4,444,531.00	64,927.62	2,812,034.38
787 CC	9/15/2017	New additional or replacement equipment	1,023,493.69	241,363.00	514,551.14	267,579.55
787 D	9/15/2017	Various engineering, architectural services	425,293.35	425,293.35		
787 DD	9/15/2017	New additional furnishings and equipment	67,289.02	67,289.00	0.02	
787 E	9/15/2017	Improvements to various dams	243,308.00			243,308.00
787 EE	9/15/2017	New information technology and telecommunication equipment	40,679.94	38,279.00	0.94	2,400.00
787 F	9/15/2017	Gordon Street Bridge	114,000.00			114,000.00
787 FF	9/15/2017	New technology equipment and replacement equipment and machinery	221,341.00	118,491.00		102,850.00
787 GG	9/15/2017	Various upgrades	222,900.75	150,745.00		72,155.75
787 H	9/15/2017	Acquisition of new additional or replacement equipment	0.32		0.32	
787 HH	9/15/2017	District-wide renovations and improvements	643,729.00	487,607.00	1,150.66	154,971.34
787 I	9/15/2017	Acq. of new additional or replacement equipment	47,425.00	47,425.00		
787 II	9/15/2017	Acquisition of new additional or replacement equipment	274,281.00	265,281.00		9,000.00
787 JJ	9/15/2017	District-wide upgrades for computers and furnishings	114,420.85	103,681.00	622.64	10,117.21

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020 BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
787 K	9/15/2017	Undertaking of various engineering and architectural services	1,235,000.00	17,300.00	1,217,700.00	
787 L	9/15/2017	Renovations to Courthouse	489,250.00		474,250.00	15,000.00
787 LL	9/15/2017	Various renovations and improvements to Cranford, Elizabeth and Plainfield	3,733,750.00	1,147,695.00	516,869.05	2,069,185.95
787 M	9/15/2017	Various building improvements	969,900.00	150,000.00	544,043.28	275,856.72
787 MM	9/15/2017	Acquisition of new additional or replacement equipment	626,325.00	398,143.00	71,963.39	156,218.61
787 N	9/15/2017	Various park improvements	3,641,964.00	1,000,000.00	2,451,090.15	190,873.85
787 NN	9/15/2017	Acquisition of new info technology and telecommunications equipment	3,118,469.00	2,461,233.00	0.34	657,235.66
787 O	9/15/2017	Undertaking of technology upgrades	97,850.00	44,000.00	17,096.96	36,753.04
787 P	9/15/2017	Furnishings for Ash Brook Clubhouse	254,107.00	205,599.00	36,237.06	12,270.94
787 R	9/15/2017	Various Park Improvements	2,003,237.00	86,000.00	199,615.00	1,717,622.00
787 S	9/15/2017	Paving, curbing and sidewalk improvements	391,110.00	287,668.00		103,442.00
787 T	9/15/2017	Underground storage tanks	1,353,500.00	650,000.00		703,500.00
787 U	9/15/2017	New communication and signal equipment	82,850.00	29,074.00	14,891.80	38,884.20
787 V	9/15/2017	New automotive vehicles and equipment	2,156,635.40	1,530,719.00	198,980.10	426,936.30
787 W	9/15/2017	Expansion of dispatch center	133,875.00			133,875.00
787 X	9/15/2017	New additional or replacement equipment	209,194.00	48,409.00		160,785.00
787 Y	9/15/2017	New additional or replacement equipment	119,107.00	109,920.00	0.21	9,186.79
787 Z	9/15/2017	New info technology and telecommunications equipment	19,000.00	19,000.00		
795 A	9/13/2018	Info systems master plan and new info technology and telecommunications equipment	284,550.00	209,780.00	22,310.34	52,459.66
795 AA	9/13/2018	New info technology and telecommunications equipment	228,617.00	45,500.00	57,267.00	125,850.00
795 B	9/13/2018	Voting machines	1,823,050.00	1,823,050.00		
795 BB	9/13/2018	Drug analysis equipment	92,853.00	91,113.00		1,740.00
795 C	9/13/2018	Various roads, bridges and culverts	227,731.00			227,731.00
795 CC	9/13/2018	New info technology and telecommunications equipment	244,625.00			244,625.00
795 D	9/13/2018	Undertaking of various engineering and architectural services	475,000.00	80,850.00	394,150.00	
795 DD	9/13/2018	Active shooter security upgrades	415,862.00	103,893.00	68,090.54	243,878.46
795 E	9/13/2018	Improvements to Dams	244,625.00			244,625.00
795 EE	9/13/2018	District-wide renovations and improvements	1,390,500.00			1,390,500.00
795 F	9/13/2018	Acquisition of new info technology and telecommunications equipment	9,500.00	9,500.00		
795 FF	9/13/2018	Instructional and non-instructional equipment	824,000.00	479,593.00	43,899.45	300,507.55
795 G	9/13/2018	Undertaking of environmental monitoring and remediation/removal of underground storage tanks	195,700.00		47,500.00	148,200.00
795 GG	9/13/2018	Acquisition of new additional furnishings	103,000.00	32,925.00	20,793.96	49,281.04
795 H	9/13/2018	Acquisition of new additional or replacement equipment	64,077.00	10,800.00	51,627.00	1,650.00
795 HH	9/13/2018	Various renovations to various buildings	213,000.00			213,000.00
795 I	9/13/2018	Acquisition new additional or replacement equipment and machinery	122,312.00	112,884.00	5,678.00	3,750.00
795 II	9/13/2018	Acquisition of new info technology and telecommunications equipment	1,792,200.00		1,590,067.59	202,132.41
795 J	9/13/2018	Upgrading fire alarm systems	978,500.00		448,500.00	530,000.00
795 K	9/13/2018	Undertaking of various engineering, architectural and other services	1,330,000.00	1,330,000.00		
795 L	9/13/2018	Replacement of boilers at Union County Courthouse	1,938,000.00		1,898,000.00	40,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020 BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
795 M	9/13/2018	Undertaking various improvements to various buildings	978,500.00			978,500.00
795 N	9/13/2018	Acquisition of new furniture, flooring, window treatments	547,960.00	55,268.00	282,335.24	210,356.76
795 O	9/13/2018	Acquisition of new additional replacement equipment	97,850.00	20,000.00	70,234.00	7,616.00
795 P	9/13/2018	Undertaking various park and recreation improvements	8,904,349.00	6,750,083.00		2,154,266.00
795 Q	9/13/2018	Acquisition of new additional replacement equipment	146,775.00	26,942.00		119,833.00
795 R	9/13/2018	Various equipment for Ash Brook Club House	587,100.00	573,340.00		13,760.00
795 S	9/13/2018	Construction of maintenance building at Lightning Brook Park	880,650.00	649,000.00		231,650.00
795 T	9/13/2018	Various park and recreation improvements	1,114,350.00		741,107.51	373,242.49
795 U	9/13/2018	Undertaking of paving, curbing and sidewalks at various parks	733,875.00	326,674.00	124,879.94	282,321.06
795 V	9/13/2018	Removal and replacement of under and above ground storage tanks	342,475.00			342,475.00
795 W	9/13/2018	Acquisition of new auto motive vehicles and equipment	2,394,989.52	1,802,197.00		592,792.52
795 X	9/13/2018	Acquisition of new additional or replacement equipment	74,575.00			74,575.00
795 Y	9/13/2018	Acquisition of new communication and signal systems equipment consisting of radio equipment	73,387.00		40,607.71	32,779.29
795 Z	9/13/2018	Acquisition of new additional or replacement equipment and machinery	244,625.00	29,168.00	12,864.17	202,592.83
808 A	8/21/2019	Voting machines	2,830,525.00	2,253,682.00	547,343.00	29,500.00
808 AA	8/21/2019	Surveillance system upgrades to various facilities	138,700.00			138,700.00
808 B	8/21/2019	Various roads, bridges and culverts	2,512,151.00	2,500,000.00		12,151.00
808 BB	8/21/2019	District wide renovations	606,000.00			606,000.00
808 C	8/21/2019	Undertaking of various engineering and architectural services	684,000.00	684,000.00		
808 CC	8/21/2019	District wide security, equipment and various upgrades	707,000.00			707,000.00
808 D	8/21/2019	Improvements to various dams	143,925.00			143,925.00
808 DD	8/21/2019	Acquisition of new additional furnishings	101,000.00			101,000.00
808 E	8/21/2019	Acquisition of new info technology and telecommunications equipment	23,750.00	11,811.00	3,684.12	8,254.88
808 EE	8/21/2019	Various district wide renovations	3,600,000.00		3,600,000.00	
808 F	8/21/2019	Undertaking of environmental monitoring and remediation/removal of underground storage tanks	191,900.00			191,900.00
808 G	8/21/2019	Acquisition of new additional or replacement equipment	43,700.00		42,307.15	1,392.85
808 H	8/21/2019	Acquisition of new additional replacement equipment	314,715.00	57,955.00		256,760.00
808 I	8/21/2019	Upgrading fire alarm systems	479,750.00			479,750.00
808 J	8/21/2019	Undertaking of various engineering, architectural and other services	475,000.00		119,756.00	355,244.00
808 K	8/21/2019	Acquisition of modular office trailers (Motor Vehicles and Print Shop)	57,570.00			57,570.00
808 L	8/21/2019	Acquisition of new furniture, flooring, window treatments	719,625.00			719,625.00
808 M	8/21/2019	Acquisition of new additional furnishings and equipment	95,132.00			95,132.00
808 N	8/21/2019	Various park and recreation improvements	12,055,120.00	5,969,551.00		6,085,569.00
808 O	8/21/2019	Acquisition of new additional or replacement playground equipment	95,950.00		64,950.00	31,000.00
808 P	8/21/2019	Undertaking of various park and recreation improvements	3,686,475.00	14,626.00	1,618,213.00	2,053,636.00
808 Q	8/21/2019	Undertaking of landscaping improvements at various locations	71,962.00		2,462.00	69,500.00
808 R	8/21/2019	New telephone system	360,772.00	187,277.00	168,290.47	5,204.53
808 S	8/21/2019	New furnishings and computer equipment	2,028,429.00	966,956.00	245,875.71	815,597.29

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020 BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
808 T	8/21/2019	Acquisition of new auto motive vehicles and equipment	2,264,294.08	1,000,000.00		1,264,294.08
808 U	8/21/2019	Acquisition of new additional or replacement equipment	19,950.00		88.57	19,861.43
808 V	8/21/2019	of various communications equipment	201,495.00			201,495.00
808 W	8/21/2019	Acq. New info tech. equip. & new additional or replace equip	33,250.00		33,250.00	
808 X	8/21/2019	Acq. of new additional or replacement equipment and machinery	383,800.00		179,800.00	204,000.00
808 Y	8/21/2019	Acquisition of new info technology and telecommunications equipment	56,050.00	5,472.00		50,578.00
808 Z	8/21/2019	Acquisition of new info technology and telecommunications equipment	23,750.00		20,265.00	3,485.00
809 A	8/22/2019	Acq. of property - 112 Park Drive Cranford	504,000.00	504,000.00		
810 A	12/5/2019	Public Safety-Renovations to Dispatch control center	2,900,000.00		2,895,349.14	4,650.86
810 B	12/5/2019	Oak Ridge Sports Complex	750,000.00			750,000.00
810 C	12/5/2019	IT & Networking upgrades	320,000.00			320,000.00
820 A	11/5/2020	Acquisition of new info technology and telecommunications equipment	959,500.00			959,500.00
820 B	11/5/2020	Various road, intersection, bridge and culvert improvements	2,614,360.00			2,614,360.00
820 C	11/5/2020	Various engineering, architectural and other services	1,425,000.00			1,425,000.00
820 D	11/5/2020	Improvements to various dams and dikes	191,900.00			191,900.00
820 E	11/5/2020	Replacement of rooftop air conditioning chiller unit JDC Linden	167,912.00		166,162.00	1,750.00
820 F	11/5/2020	Various improvements to Deserted Village	312,607.00			312,607.00
820 G	11/5/2020	Undertaking of various park and recreation improvements	5,833,950.00			5,833,950.00
820 H	11/5/2020	Renovation at Ralph Froelich Public Safety Building Westfield	1,439,250.00			1,439,250.00
820 I	11/5/2020	District-wide renovations and improvements	454,500.00			454,500.00
820 J	11/5/2020	District-wide safety and security upgrades	808,000.00			808,000.00
820 K	11/5/2020	Acquisition of new additional furnishings.	151,500.00			151,500.00
			$ 154,625,103.84	$ 59,987,233.10	$ 30,828,975.38	$ 63,808,895.36
		REF.	C		C-4	C-6

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION		BALANCE DECEMBER 31, 2020	ANALYSIS OF BALANCE DECEMBER 31, 2020: BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
		Bond Anticipation Notes	C-15		$ 60,000,000.00		
		Less Cash on Hand to Pay Notes:					
			687 V	(547.00)			
			752 M	(3,398.50)			
			752 X	(3,000.00)			
			776 C	(3,351.75)			
			776 S	(2,400.00)			
			787 D	(69.65)			
			C-4		(12,766.90)		
					59,987,233.10		
		Improvement Authorizations - Unfunded	C-8				$ 77,907,609.91
		Less: Unexpended Proceeds of Bond Anticipation Notes	C-4				(14,098,714.55)
			C-6				$ 63,808,895.36

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	REF.		
Balance, December 31, 2019	C		$ 8,935,004.52
Increased by:			
2020 Budget Appropriation	C-2		12,500,000.00
			$ 21,435,004.52
Decreased by:			
Appropriation to Finance Improvement Authorizations		$	
Down Payment- Ordinance # 820-2020	C-8	681,289.00	
Preliminary Costs - Parking Deck	C-18	1,481,207.00	
Preliminary Costs - Various	C-11	232,000.00	
Preliminary Costs - UCIA	C-12	3,145,000.00	
			5,539,496.00
Balance, December 31, 2020	C		$ 15,895,508.52

"C-8"
SHEET #1

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
Park Improvements	8/17/1995	$ 6,000,000.00	$ 0.60	$	$	$	$	$ 0.60	$
Inmate Property System	8/17/1995	666,750.00	11,607.86					11,607.86	
Corrections	12/14/1995	5,000,000.00	132,080.67				132,080.67		
Equipment - Surrogate	7/22/1999	55,550.00	5,013.74			3,184.34		1,829.40	
Equipment & Machinery - Surrogate	12/14/2000	97,318.00	1,523.26					1,523.26	
Environmental Monitoring	8/28/2001	50,000.00	26.50				26.50		
Improvements to Buildings	8/22/2002	265,000.00	0.03				0.03		
Surrogate -Furnishings & Equipment	8/22/2002	22,000.00	1,095.39			1,095.39			
Communications and Signal Systems	8/22/2002	1,635,000.00	6,006.55			5,704.50		302.05	
Clerk-Renovations and Improvements	8/21/2003	281,750.00	6,750.00				6,750.00		
Surrogate-Renovations and Furnishings	8/21/2003	37,250.00		27,540.81				22,633.81	4,907.00
College-Improvements to Buildings	8/21/2003	3,687,601.00	104,272.59				104,272.59		
Public Safety-Floor,Radios	8/19/2004	602,046.00	16,460.69				16,460.69		
Communications and Signal Equip.	8/19/2004	123,600.00	19,144.60			6,894.60		12,250.00	
Sheriff-Firearm Range	8/19/2004	683,194.00	5,000.00					5,000.00	
Clerk-Rennov Record Room	8/19/2004	175,100.00	8.04					8.04	
Surrogate-Furnishings	8/19/2004	28,840.00	17,477.03			15,272.10		2,204.93	
Info. Teck,-Signal & communic. Equip	8/18/2005	72,100.00	15,515.36					15,515.36	
Surrogate-Furnishings	8/18/2005	33,990.00		4,892.13		4,892.13			
Communications and Signal Equip.	8/17/2006	175,100.00		2,824.00				2,824.00	
Upgrade Fire Detection System	8/17/2006	1,081,500.00	1,017,654.56			987,913.98		29,740.58	
Public Safety-New Equipment	8/17/2006	932,150.00	732.74					732.74	
Surrogate-Equipment	8/17/2006	17,845.00	17,325.00					17,325.00	
Info Tech-Telecommunication Equip	9/6/2007	293,550.00	78,994.07			5,076.56		73,917.51	
Parks-Park Improvements	9/6/2007	834,300.00	277.89					277.89	
Parks-Park and Recreation Improvements	9/6/2007	1,241,150.00	9,814.54					9,814.54	
Acquisition of Vehicles	9/6/2007	187,000.00				(35,460.05)		35,460.05	
Human Serv-Equipment and Machinery	9/6/2007	418,714.00	19,000.00				19,000.00		
Emergency Management-Equipment and Mach	9/6/2007	72,100.00	1,835.77			1,835.77			
Public Safety-Improve Fire Academy	7/24/2008	1,250,000.00		537.96					537.96
Communications & Signal Equipment	10/9/2008	258,020.00	16,998.43					16,998.43	
Improvements to Buildings	10/9/2008	6,000,000.00	177,845.15					177,845.15	
Improvements to Buildings	10/9/2008	772,500.00	355,301.51	22,500.00		25,000.00		330,301.51	22,500.00
Park & Recreation Improvements	10/9/2008	4,120,000.00	28,073.78					28,073.78	
Public Safety-Equipment & Machinery	10/9/2008	577,000.00	15,000.00				15,000.00		
Corrections-Security Fencing	10/9/2008	257,500.00		129,975.00			7,500.00		122,475.00
Clerk Index Records Preservation	10/9/2008	154,500.00		34,610.90				34,610.90	
Construct Park Stanford Drive BH	5/28/2009	6,000,000.00	13,774.46				13,774.46		
Engineering-Facilities-Improve Buildings	7/30/2009	15,450,000.00	192,488.30			152,634.86		39,853.44	
Park and Recreation Improvements	7/30/2009	400,500.00	2,920.40	10,500.00				13,420.40	
Parks-Recreational Equipment	7/30/2009	385,050.00	0.14					0.14	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
Various- New Automotive Vehicles	7/30/2009	$ 2,121,367.00	$	$	$	$	$	$	$
Corrections-Communications and Signal Equip.	7/30/2009	141,500.00		929.70				929.70	
Public Safety-Emerg. Mgmt.-Equipment	7/30/2009	180,950.00		3,450.00			3,450.00		
Acq. Of Property-Child Advocacy Center	12/8/2010	2,400,000.00	1,517.50				1,517.50		
College-Renovations and Improvements	12/8/2010	1,868,000.00	63,155.28					63,155.28	
College-Instructional and Non-instructional equipment	12/8/2010	1,635,082.00	24,468.38			2,819.00		21,649.38	
Engineering-Improve Dams	12/8/2010	618,000.00		18,000.00			18,000.00		
Facilities-Improve Buildings	12/8/2010	5,186,050.00	793,811.62			340,000.00		453,811.62	
Facilities-Fire Alarm Systems	12/8/2010	412,000.00				(10,000.00)		10,000.00	
Facilities-Furniture,carpets etc	12/8/2010	309,000.00		3,599.50		3,599.50			
Facilities-Engineering Services	12/8/2010	250,000.00	16,951.00	10,000.00		26,951.00			
Park Maint.-Park and Recreation Improvements	12/8/2010	2,575,000.00		380,211.12			37,498.00	342,713.12	
Parks-Park and Recreation Improvements	12/8/2010	9,270,000.00	16,100.10					16,100.10	
Various-New Automotive Vehicles	12/8/2010	3,392,820.00		14,689.30			14,689.30		
Corrections-Equipment and Machinery	12/8/2010	25,000.00		16,025.00				1,250.00	14,775.00
Public Safety-Emergency Mgmt-Communications Equip	12/8/2010	1,847,500.00	2,240.27	42,500.70		(0.00)	44,740.97		
Prosecutor-IT equipment	12/8/2010	152,950.00	1,950.00				1,950.00		
Sheriff-IT Equipment	8/25/2011	297,225.00		7,725.00			7,725.00		
Prosecutor-IT equipment	8/25/2011	128,720.00	1,920.00				1,920.00		
Prosecutor-Equipment and Machinery	8/25/2011	103,400.00		2,400.00			2,400.00		
College-Technology upgrades	8/25/2011	980,000.00	3,697.00					3,697.00	
Engineering-Facilities-furniture, Carpets	8/25/2011	515,000.00		30,215.98		29,864.45			351.53
Parks-Recreational Equipment	8/25/2011	659,200.00		19,200.00				19,200.00	
Various-New Automotive Vehicles	8/25/2011	1,967,400.00		44,400.00		21,307.39	23,092.61		
Public Safety-Police-Equipment and Machinery	8/25/2011	397,000.00		6,000.00			6,000.00		
Corrections-Furnishings and Equipment	8/25/2011	26,000.00	231.06	4,510.00				231.06	4,510.00
Corrections-Equipment and Machinery	8/25/2011	15,000.00	750.00	14,250.00		8,485.00			6,515.00
Public Safety-Emergency Mgmt-Communications Equip	8/25/2011	3,020,500.00		85,500.00			85,500.00		
Sheriff-Equipment and Machinery	8/25/2011	689,500.00		19,500.00			19,500.00		
Sheriff-Equipment and Machinery	8/25/2011	138,450.00		3,450.00			3,450.00		
Vocational-Covered Walkways	8/16/2012	623,631.00		40,299.31					40,299.31
Parks &CR-Info Teck.-IT & Comm. Equip	8/16/2012	360,500.00		180,333.58				91,965.58	88,368.00
College-Renovations Plainfield Campus	8/16/2012	1,543,356.00	8,707.76				2,765.22	5,942.54	
College-Renovations and Improvements	8/16/2012	4,042,750.00	255,739.08				11.54	255,727.54	
Engineering & PW-Facilities-Improve Buildings	8/16/2012	2,575,000.00		9,775.00		9,775.00			
Engineering & PW-Facilities-Vehicles	8/16/2012	75,000.00	75,000.00					75,000.00	
Finance - Furnishings & Equipment	8/16/2012	103,000.00	30,619.21			7,409.73		23,209.48	
Parks & CR-Furnishings and Equipment	8/16/2012	1,484,786.00	37,746.00					37,746.00	
Engineering & PW-Park Maint-Park & Rec. Improve.	8/16/2012	3,439,850.00	12,577.12				12,577.12		
Engineering & PW-Park Maint-Playground Equip.	8/16/2012	1,209,650.00		39,779.00		(5,451.84)	39,779.00	5,451.84	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
Public Safety-Camera marine unit	8/16/2012	$ 280,280.00	$	$ 2,280.00	$	$	$ 2,280.00	$	$
Public Safety-Police-Comm & signal Equip.	8/16/2012	515,000.00		15,000.00			15,000.00		
Public Safety-Emerg Mgmt-Ambulance	8/16/2012	180,250.00	5,250.00					5,250.00	
Sheriff-IT Equipment, Vehicles	8/16/2012	207,970.00		132,970.00			2,970.00	10,399.00	119,601.00
Prosecutor-IT equipment	8/16/2012	132,870.00		3,870.00			3,870.00		
Prosecutor-Equip. and Machinery	8/16/2012	154,500.00		4,500.00			4,500.00		
Acq. of info technologies & telecomm. Equipment	8/22/2013	1,389,750.00	175,000.00					175,000.00	
Acq. Of new additional or replacement equipment & machinery	8/22/2013	69,010.00	2,010.00				2,010.00		
Voc. - Construction of addition of West Hall	8/22/2013	10,300,000.00	9,346.82					9,346.82	
Voc. - Various Renovation and Improvements	8/22/2013	1,442,000.00		542,491.23		66,390.32			476,100.91
UC College - Renovation of Lessner Building	8/22/2013	4,635,000.00	14,849.00					14,849.00	
ADA upgrades and replace A/C units	8/22/2013	1,545,000.00		805,046.03		3,533.10		393,218.93	408,294.00
Park Improvements	8/22/2013	3,756,350.00	57,765.50					57,765.50	
Park Improvements	8/22/2013	4,368,200.00	569,329.99	590,926.00			70,409.00	857,005.99	232,841.00
Park Improvements	8/22/2013	952,150.00		47,150.00		(156.14)	27,306.14		20,000.00
Acq. New automotive vehicles and replacement equipment	8/22/2013	1,660,640.00		42,436.37				0.37	42,436.00
Acq. New machinery & equipment	8/22/2013	241,450.00		6,450.00			6,450.00		
Acq. Info technology & telecommunication equipment	8/22/2013	257,500.00	7,500.00				7,500.00		
New equp. & machinery	8/22/2013	155,150.00		108,150.00			3,150.00	4,608.00	100,392.00
Acq. New additional or replacement equipment	8/22/2013	24,000.00		7,000.00					7,000.00
Acq. New communication and signal systems/radio equipment	8/22/2013	2,781,000.00		4,046.00			4,046.00		
Acq. New additional or replacement equipment	8/22/2013	58,250.00							
Acq. Of new communication and signal systems-security cameras	8/22/2013	515,000.00		5,467.27				5,467.27	
Acq. Of new info technology equipment	8/22/2013	133,000.00		8,024.02		5,024.02	3,000.00		
Acq. New info tech. equip. & new additional or replace equip.	8/22/2013	203,350.00	1,559.37	2,790.63			4,350.00		
Synthetic turf fields.	8/14/2014	3,240,000.00	439,731.46					439,731.46	
County wide technology equipment	9/11/2014	308,250.00		200,000.00		151,510.00			48,490.00
Asset management sysetm	9/11/2014	65,000.00	9,966.62					9,966.62	
Campus wide upgrades	9/11/2014	978,500.00		800,944.28		4,375.60			796,568.68
Freeholders Conference Room	9/11/2014	99,395.00	4,502.22	34,741.00				39,243.22	
Fire/security upgrades	9/11/2014	463,500.00	26,861.76	81,725.00				26,861.76	81,725.00
Acq. Of property - 1580 Cooper Rd.	9/11/2014	432,600.00		35,699.94			35,699.94		
Campus wide upgrades	9/11/2014	5,006,830.00		919,791.87					919,791.87
Various roads, intersections, bridges, culverts	9/11/2014	11,459,780.00	250,094.17			250,094.17			
Fire alarm system	9/11/2014	1,445,298.00	262.00					262.00	
College wide technology upgrades	9/11/2014	2,193,900.00		13,159.78			13,159.78		
Improvements to various Dams	9/11/2014	257,500.00	10,375.00	244,625.00		5,000.00		5,375.00	244,625.00
Remediation/removal of underground storage tanks	9/11/2014	206,000.00	6,000.00				6,000.00		
Pipes, generators, electrical, ADA compliance mech.	9/11/2014	1,854,000.00				(93,565.13)			93,565.13
Upgrade Fire Detection System	9/11/2014	206,000.00	10,300.00	189,700.00				10,300.00	189,700.00
Acq. New furniture, carpet, window treatments.	9/11/2014	515,000.00							
Renovations to UC Justice Complex	9/11/2014	206,000.00		7,181.00		(11,796.42)			18,977.42

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
Computer equipment	9/11/2014	$ 30,000.00	$	$ 1,080.74	$	$ 1,080.74	$	$	$
Irrigation Chatfield Gardens, various engineering	9/11/2014	4,335,350.00		73,879.00				73,879.00	
Technology upgrades at Trailside.	9/11/2014	128,750.00		55,949.65		2,553.37			53,396.28
Machine was areas and various equipment	9/11/2014	700,250.00		25,250.00		5,000.00		9,876.72	10,373.28
Machine was areas and various equipment	9/11/2014					(14,876.72)	14,876.72		
Replacement of playground equipment.	9/11/2014	103,000.00	3,000.00			(16,000.00)	3,000.00	16,000.00	
New info tech. equipment	9/11/2014	437,750.00		76,640.38		34,344.60	12,750.00		29,545.78
Replacement equipment and computers	9/11/2014	20,000.00		423.00			0.44	422.56	
Radio and breathing equipment	9/11/2014	4,135,450.00		28,322.07		11,073.24	0.40		17,248.43
Wheels and security enhancements for Juvenile	9/11/2014	417,896.00	1,336.09	11,476.38			12,812.47		
Replacement of equipment and computers	9/11/2014	60,600.00		89.89			89.89		
Computer equip, Servers, Network Family Court	7/16/2015	622,400.00		25,000.00					25,000.00
Engineering- Road Project	7/16/2015	11,845,000.00	331,237.66			330,662.40	575.26		
Facilities-Various	7/16/2015	3,948,278.00		136,850.95		(132,019.19)	1,754.95		267,115.19
Fire alarm, sprinkler & supression systems	7/16/2015	4,583,500.00		133,500.00			133,500.00		
Courthouse/Tower upgrade	7/16/2015	5,150,000.00		253,261.71		(11,753.71)			265,015.42
Park improvements	7/16/2015	4,408,000.00		142,475.04		17,412.50		125,062.54	
Landscaping Improvements	7/16/2015	51,500.00		1,500.00		1,500.00			
Park improvements	7/16/2015	971,000.00		118,976.77		(1,500.00)	22,500.00		97,976.77
Acq. Of new vehicles	7/16/2015	2,107,636.00		52,130.58			6,749.00		45,381.58
New equp. & machinery	7/16/2015	391,730.00		165,918.25		24,385.99	8,920.37		132,611.89
Security Camera System	7/16/2015	515,000.00		87,429.87					87,429.87
Security Scanner	7/16/2015	10,000.00		4,106.70				2,344.70	1,762.00
Emergency response equipment	7/16/2015	103,000.00		3,000.00			3,000.00		
Fire Engine for Fire Academy	7/16/2015	669,500.00	3,784.72					3,784.72	
Clerk-Carpeting	7/16/2015	45,000.00		32,768.86				2,249.86	30,519.00
Acq. New info tech. equip. & new additional or replace equip.	7/16/2015	300,334.00		65,322.02		58,999.00	6,322.02		1.00
Voc. - Various Renovation and Improvements	7/16/2015	824,000.00	0.24	661,011.00				0.24	661,011.00
Fire/security upgrades & Equipment	7/16/2015	360,500.00		202,387.92		35.76			202,352.16
Cranford Campus upgrades	7/16/2015	3,090,000.00	1,097,895.01			719,370.29	12,792.82	365,731.90	
Equipment & Furniture	7/16/2015	710,700.00	20,700.00			5,425.00	15,275.00		
Technology upgrades& New Vehicles	7/16/2015	2,688,300.00		85,786.25			85,786.25		
Engineering-Road Project	8/16/2016	14,677,500.00		846,943.89		515,432.80			331,511.09
College - New additional replacement equipment	8/16/2016	353,229.00		71,088.00			10,288.00		60,800.00
Engineering professional services	8/16/2016	2,160,000.00				(194.71)	194.71		
College - New info tech equipment	8/16/2016	3,373,854.00		113,736.00		2,440.12			111,295.88
Engineering-Improve Dams	8/16/2016	257,500.00	16,226.75	241,273.25			7,500.00	16,226.75	233,773.25
Engineering-Gordon St. Bridge	8/16/2016	5,871,000.00	18,550.00	352,450.00		(5,500,000.00)	171,000.00	5,700,000.00	
Engineering-Environmental Monitoring	8/16/2016	206,000.00	6,000.00			6,000.00			
Office Equipment	8/16/2016	81,500.00		1,500.00			1,500.00		
Fire alarm, sprinkler and fire suppression	8/16/2016	1,030,000.00		243,149.45			30,000.00		213,149.45
Various engineering & architectural services	8/16/2016	1,000,000.00		279,657.98		279,657.98			
Construction of Animal Shelter	8/16/2016	5,150,000.00	257,500.00	4,892,500.00	(3,970,000.00)	517.67	149,482.33	256,982.33	773,017.67
Park Improvements	8/16/2016	13,410,571.00		3,551,082.00		517,146.26			3,033,935.74
Various Park Improvements	8/16/2016	360,500.00		210,500.00			10,500.00	18,024.31	181,975.69
Acq. Of new vehicles	8/16/2016	1,618,900.00		240,259.37	167,000.00	278,273.66	11,160.44		117,825.27

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
New additional replacement equipment	8/16/2016	$ 591,010.00	$	$ 378,040.91	$ (167,000.00)	$ 1,595.45	$ 14,010.00	$	$ 195,435.46
Acq. Storage equipment	8/16/2016	10,000.00		4,280.50					4,280.50
Clerk-Renovations and Equipment	8/16/2016	253,304.00		202,463.67		17,854.21	7,378.00		177,231.46
Acq. New info tech. equip.	8/16/2016	113,250.00		2,250.00			2,250.00		
Acq. Of new info technology equipment	8/16/2016	82,400.00		2,400.00			2,400.00		
Acq. Of new info technology equipment	8/16/2016	136,700.00		44,496.00			2,700.00		41,796.00
Acq. Of new info technology equipment	8/16/2016	194,936.00		83,873.75		39,804.17	4,379.00		39,690.58
Voc. - Various Renovation and Improvements	8/16/2016	566,500.00		38,594.91					38,594.91
Voc. - Various Renovation and Improvements	8/16/2016	515,000.00		65,764.85		12,315.00	0.09		53,449.76
Voc. - Upgrades computer labs	8/16/2016	360,500.00		110,500.00					110,500.00
College - Various renovations	8/16/2016	3,399,000.00	3,050,527.79	99,000.00		165,298.71		2,885,229.08	99,000.00
College - Various renovations	8/16/2016	3,141,500.00		2,027,972.17		1,223,398.84			804,573.33
Acq. New info technology and telecommunications equip.	8/17/2017	386,250.00		11,250.00			11,250.00		
Renovation of various offices	8/17/2017	2,843,250.00	127,213.00	2,701,087.00				132,663.00	2,695,637.00
Acq. Of a new fire engine	8/17/2017	412,000.00		25,461.81				20,599.81	4,862.00
Undertaking of roads, intersection, bridge and culvert	8/17/2017	15,186,825.00		5,638,041.22		2,825,936.84	70.00		2,812,034.38
Acquisition of new additional or replacement equipment	8/17/2017	1,591,740.00		275,513.95		7,934.40			267,579.55
Various engineering & architectural services	8/17/2017	3,760,000.00							
Acquisition of new additional furnishings and new info technology equipr	8/17/2017	94,160.00		10,000.00			10,000.00		
Improvements to Dams	8/17/2017	257,500.00	11,557.86	244,625.00		6,182.86		6,692.00	243,308.00
Acq. New info technology and telecommunications equip.	8/17/2017	114,419.00		2,400.00					2,400.00
Gordon Street Bridge	8/17/2017	6,120,000.00	6,000.00	114,000.00		(2,831,094.00)		2,837,094.00	114,000.00
Acq. Of new info technology and telecommunications equipment	8/17/2017	253,280.00		155,201.85		52,289.80			102,912.05
Various upgrades	8/17/2017	411,580.00		92,734.35		2,224.35			90,510.00
New additional replacement equipment	8/17/2017	51,500.00		1,500.00		1,500.00			
Undertaking various renovations and improvements	8/17/2017	824,000.00		156,932.89		1,961.55			154,971.34
Various engineering & architectural services	8/17/2017	1,300,000.00		15,000.00				15,000.00	
Fire alarm systems	8/17/2017	515,000.00				(1,500.00)	1,500.00		
New additional replacement equipment and machinery	8/17/2017	309,000.00		9,000.00					9,000.00
District-wide upgrades	8/17/2017	309,000.00		10,739.96		622.60	0.15		10,117.21
Phase II renovations of Lessner Building (Elizabeth)	8/17/2017	3,708,000.00	108,000.00					108,000.00	
Renovations to Courthouse and Tower	8/17/2017	515,000.00		15,000.00					15,000.00
Various renovations and improvements to facilities	8/17/2017	3,733,750.00		2,619,065.32		549,879.37			2,069,185.95
Various Improvements	8/17/2017	1,442,000.00		641,431.72		365,575.00			275,856.72
New additional machinery and replacement equipment	8/17/2017	626,325.00		229,791.89		73,573.28			156,218.61
New additional replacement equipment	8/17/2017	5,331,350.00		2,690,873.85		2,500,000.00			190,873.85
Acquisition of new info technology and telecommunications equipment	8/17/2017	3,118,469.00		1,809,467.89		1,152,232.23			657,235.66
Technology upgrades	8/17/2017	103,000.00		45,748.04		8,995.00			36,753.04
Various equipment and furnishings for Ash Brook	8/17/2017	360,500.00		61,828.94		49,558.00			12,270.94
Construction of Oak Ridge Sports Complex	8/17/2017	6,190,715.00		238,564.00		238,564.00			
Various Park Improvements	8/17/2017	2,540,250.00		1,757,146.00		39,524.00			1,717,622.00
Undertaking of paving, curbing and sidewalk improvements	8/17/2017	618,000.00		103,442.85					103,442.85
Underground and above ground storage tanks	8/17/2017	1,030,000.00		229,575.00					229,575.00
New communication and signal systems	8/17/2017	103,000.00		64,884.20		26,000.00			38,884.20
New Automotive vehicles	8/17/2017	3,705,170.00		625,915.84		198,979.54			426,936.30
Expansion of Dispatch Center	8/17/2017	772,500.00		159,800.00				25,925.00	133,875.00
Acquisition of new info technology and replacement equip.	8/17/2017	234,950.00		172,532.07					172,532.07

COUNTY OF UNION

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SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
New additional replacement equipment	8/17/2017	$ 259,180.00	$	$ 52,486.38	$	$ 43,299.59	$	$	$ 9,186.79
Various new info technology and telecommunications equip.	8/17/2017	20,000.00		648.77					648.77
IT master plan and new equipment	9/13/2018	309,000.00		61,459.66			9,000.00		52,459.66
Acq. New ino technology and telecommunications equip.	9/13/2018	240,850.00		125,850.00					125,850.00
Acquisition new additional replacement equipment	9/13/2018	1,919,000.00		19,000.00		(180,460.00)			199,460.00
Acq. New additional or replacement equipment	9/13/2018	97,740.00		1,740.00					1,740.00
Undertaking of roads, intersection, bridge and culvert	9/13/2018	8,230,280.00	1,011,986.00	227,731.00		963,312.00		48,674.00	227,731.00
Acq. Of new info technology and telecommunications equipment	9/13/2018	257,500.00	12,428.00	244,625.00				12,428.00	244,625.00
Various engineering & architectural services	9/13/2018	500,000.00		234,931.27		234,931.27			
Security upgrades and replacement equipment	9/13/2018	437,750.00		340,250.00		96,371.54			243,878.46
Improvements to Dams	9/13/2018	257,500.00	12,875.00	244,625.00				12,875.00	244,625.00
District-wide upgrades	9/13/2018	1,390,500.00		1,390,500.00					1,390,500.00
Acquisition new info technology and telecommunications equipment	9/13/2018	10,000.00							
Various equipment	9/13/2018	824,000.00		413,026.54		112,518.99			300,507.55
Undertaking of environmental monitoring and remediation	9/13/2018	206,000.00	10,300.00	195,700.00		57,800.00			148,200.00
New additional furnishings	9/13/2018	103,000.00		95,701.38		46,420.34			49,281.04
Acquisition of new additional or replacement equipment	9/13/2018	67,450.00		42,196.48		40,546.48			1,650.00
Various renovations and improvements to facilities	9/13/2018	7,313,000.00	6,715,337.79	213,000.00		2,957,840.54		3,757,497.25	213,000.00
Acquisition of new additional or replacement equipment	9/13/2018	128,750.00		15,866.00		12,116.00			3,750.00
Acquisition of new info technology and telecommunications equipment	9/13/2018	1,792,200.00		1,792,200.00		1,590,067.59			202,132.41
Upgrade fire systems	9/13/2018	1,030,000.00	51,500.00	978,500.00		500,000.00			530,000.00
Undertaking various engineering, architectural and other services	9/13/2018	1,400,000.00		1,236,591.20		144,376.96			1,092,214.24
Replacement of boilers at Courthouse Tower	9/13/2018	2,040,000.00	102,000.00	1,938,000.00		2,000,000.00			40,000.00
Undertaking various improvements	9/13/2018	1,030,000.00	51,500.00	978,500.00		30,000.00		21,500.00	978,500.00
Acquisition new furniture, flooring, window treatments	9/13/2018	576,800.00		495,718.87		285,362.11			210,356.76
Acquisition of new additional or replacement equipment	9/13/2018	103,000.00		83,000.00		75,384.00			7,616.00
Undertaking various park and recreation improvements	9/13/2018	9,372,999.00		2,154,266.78					2,154,266.78
Acquisition of new additional or replacement equipment	9/13/2018	154,500.00		127,558.50					127,558.50
Acqusition of new information technology	9/13/2018	618,000.00		21,965.45		2,099.18			19,866.27
Maintenance Building at Lightning Brook Park	9/13/2018	927,000.00	46,350.00	880,650.00				46,350.00	880,650.00
Various Park Improvements	9/13/2018	1,173,000.00		424,442.49		51,200.00			373,242.49
Paving, curbing and various maintenance equipment	9/13/2018	772,500.00		471,967.94		189,646.88			282,321.06
Underground storage tanks	9/13/2018	360,500.00	18,025.00	342,475.00				18,025.00	342,475.00
New automotive vehicles	9/13/2018	2,528,630.00		930,193.64		282,650.37	7,207.48		640,335.79
Acquisition of new info technology and replacement equip.	9/13/2018	78,500.00	3,925.00	74,575.00				3,925.00	74,575.00
Acq. New communication and signal systems/radio equipment	9/13/2018	77,250.00	3,863.00	73,387.00		44,470.71			32,779.29
Acquisition of new additional or replacement equipment	9/13/2018	257,500.00		223,085.08		20,492.25			202,592.83
Acq. Of property - 112 Park Drive Cranford	8/21/2019	530,000.00		11,400.15		(18,099.85)			29,500.00
Undertaking of surveillance system upgrades	8/21/2019	146,000.00	7,300.00	138,700.00				7,300.00	138,700.00
Undertaking of road, intersection, bridge and culvert improvement projec	8/21/2019	14,581,220.00	9,150,369.00	2,512,151.00		6,345,000.00		2,805,369.00	2,512,151.00
Various district-wide improvements	8/21/2019	606,000.00	606,000.00						606,000.00
Undertaking of various engineering, architectural and other services	8/21/2019	720,000.00	36,000.00	684,000.00		661,927.64			58,072.36
Various district-wide security upgrades	8/21/2019	707,000.00		707,000.00					707,000.00
Improvements to various dams	8/21/2019	151,500.00	7,575.00	143,925.00				7,575.00	143,925.00
Acquisition of new additional furnishings	8/21/2019	101,000.00		101,000.00					101,000.00
Acquisition of new information technology and telecommunications equi	8/21/2019	25,000.00		17,424.13		9,169.25			8,254.88
Undertaking of various renovations and improvements to facilities	8/21/2019	3,638,000.00		3,636,000.00		3,636,000.00			
Undertaking of environmental monitoring and remediation	8/21/2019	202,000.00	10,100.00	191,900.00				10,100.00	191,900.00
Acquisition of new additional or replacement equipment	8/21/2019	46,000.00	2,300.00	43,700.00		44,607.15			1,392.85

COUNTY OF UNION

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2019 FUNDED	BALANCE DECEMBER 31, 2019 UNFUNDED	2020 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2020 FUNDED	BALANCE DECEMBER 31, 2020 UNFUNDED
Acquisition of new additional or replacement equipment	8/21/2019	$ 331,280.00	$	$ 273,324.40	$	$ 3,229.00	$	$	$ 270,095.40
Upgrading fire alarm systems	8/21/2019	505,000.00	25,250.00	479,750.00				25,250.00	479,750.00
Undertaking of various engineering, architectural and other services	8/21/2019	500,000.00	25,000.00	475,000.00		144,756.00			355,244.00
Acquisition of modular office trailers for MV Elizabeth	8/21/2019	60,600.00	3,030.00	57,570.00				3,030.00	57,570.00
Acquisition of new furnishings	8/21/2019	757,500.00	37,875.00	719,625.00				37,875.00	719,625.00
Finance - new additional furnishings and equipment	8/21/2019	100,000.00	4,868.00	95,132.00				4,868.00	95,132.00
Undertaking of various park improvements	8/21/2019	12,689,600.00	634,480.00	12,055,120.00		1,027,330.77			11,662,269.23
Acquisition of new additional playground equipment	8/21/2019	101,000.00	5,050.00	95,950.00		70,000.00			31,000.00
Undertaking of various park and recreation improvements	8/21/2019	3,880,500.00		3,563,000.00		1,509,364.00			2,053,636.00
Undertaking of landscaping improvements	8/21/2019	75,750.00	3,788.00	71,962.00		6,250.00			69,500.00
Acquisition of new communication and signal systems equipment	8/21/2019	379,760.00		5,204.53					5,204.53
Acquisition of new additional furnishings and new info technology equipr	8/21/2019	2,135,188.00		1,754,066.00		938,468.71			815,597.29
Acquisition of new automotive vehicles	8/21/2019	2,366,899.00		1,937,686.18		216,128.82	3,242.36		1,718,315.00
Acquisition of new additional or replacement equipment	8/21/2019	21,000.00	1,050.00	19,950.00		1,138.57			19,861.43
Acquisition of new communication and signal systems equipment	8/21/2019	212,100.00	10,605.00	201,495.00				10,605.00	201,495.00
Acquisition of new information technology and telecommunications equi	8/21/2019	35,000.00	1,750.00	33,250.00		35,000.00			
Acquisition of new additional or replacement equipment	8/21/2019	404,000.00		204,000.00					204,000.00
Acquisition of new information technology and telecommunications equi	8/21/2019	59,000.00	2,950.00	56,050.00		5,472.98			53,527.02
Acquisition of new communication and signal systems equipment	8/21/2019	25,000.00	1,250.00	23,750.00		21,515.00			3,485.00
Acquisition new additional replacement equipment	8/21/2019	2,979,500.00		29,500.00		18,099.85			11,400.15
It and Networking Upgrades	12/19/2019	2,900,000.00			2,900,000.00	310,053.00			2,589,947.00
Additional Funding for the Construction and Equipent of the Oak Ridge Park Sports Complex (Parks and Recreation	12/19/2019	750,000.00			750,000.00				750,000.00
Renovation at Ralph Froelich Public Safety Building for Dispatch and office space (Public Safety)	12/19/2019	320,000.00			320,000.00	315,349.14			4,650.86
Demolition of Existing County Parking Deck and Construction of a New Parking Deck	8/13/2020	13,500,000.00			13,500,000.00	1,273,969.00		12,226,031.00	
Acquisition of new info technology and telecommunications equipment	11/5/2020	1,010,000.00			1,010,000.00			50,500.00	959,500.00
Various road, intersection, bridge and culvert improvements	11/5/2020	11,727,605.00			11,727,605.00			9,113,245.00	2,614,360.00
Various engineering, architectural and other services	11/5/2020	1,500,000.00			1,500,000.00			75,000.00	1,425,000.00
Improvements to various dams and dikes	11/5/2020	202,000.00			202,000.00			10,100.00	191,900.00
Replacement of rooftop air conditioning chiller unit JDC Linden	11/5/2020	176,750.00			176,750.00	175,000.00			1,750.00
Various improvements to Deserted Village	11/5/2020	329,060.00			329,060.00			16,453.00	312,607.00
Undertaking of various park and recreation improvements	11/5/2020	6,141,000.00			6,141,000.00			307,050.00	5,833,950.00
Renovation at Ralph Froelich Public Safety Building Westfield	11/5/2020	1,515,000.00			1,515,000.00			75,750.00	1,439,250.00
District-wide renovations and improvements	11/5/2020	454,500.00			454,500.00				454,500.00
District-wide safety and security upgrades	11/5/2020	808,000.00			808,000.00				808,000.00
Acquisition of new additional furnishings.	11/5/2020	151,500.00			151,500.00				151,500.00
			$ 28,914,113.85	$ 91,031,908.60	$ 37,515,415.00	$ 32,203,561.01	$ 1,644,600.21	$ 45,705,666.32	$ 77,907,609.91
		REF.	C	C		C-9		C:C-4	C:C-6
Deferred Charges to Future Taxation-Unfunded					$ 14,358,479.00		$ 736,359.73		
		C-9				$ 41,089,893.08			
Commitments Payable Cancelled		C-9				(8,838,593.54)			
Refunds		C-2				(47,738.53)			
Capital Fund Balance		C-1			13,500,000.00		908,240.48		
Capital Improvement Fund		C-7			681,289.00				
Grants Receivable		C-13			8,975,647.00				
					$ 37,515,415.00	$ 32,203,561.01	$ 1,644,600.21		
						C-9			

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

	REF.			
Balance, December 31, 2019	C		$	60,579,634.48
Increased by:				
Improvement Authorizations	C-8	$ 41,089,893.08		
Reserve for Preliminary Expenses	C-11	182,000.00		
Reserve for Preliminary Expenses	C-12	2,796,874.97		
Reserve for Preliminary Expenses	C-18	1,481,207.00		
				45,549,975.05
			$	106,129,609.53
Decreased by:				
Disbursed	C-2	36,969,378.67		
Contracts Payable Cancelled	C-8	8,838,593.54		
				45,807,972.21
Balance, December 31, 2020	C		$	60,321,637.32

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DATE	MATURITIES OF BONDS OUTSTANDING AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	INCREASED	DECREASED	BALANCE DECEMBER 31, 2020
General Improvement	7/1/2011	$ 65,565,000.00	3/1/2021	$ 3,890,000.00	4.00%	$ 7,780,000.00	$	$ 3,890,000.00	$ 3,890,000.00
County Vocational School	7/1/2011	10,280,000.00	3/1/2021	1,080,000.00	4.00%	2,160,000.00		1,080,000.00	1,080,000.00
Redevelopment	7/1/2011	3,000,000.00	3/1/2021	180,000.00	4.00%	360,000.00		180,000.00	180,000.00
County College	7/1/2011	1,155,000.00	3/1/2021	180,000.00	4.00%	360,000.00		180,000.00	180,000.00
General Improvement	6/15/2012	62,165,001.00	3/1/2021-22	6,750,000.00	3.00%				
			3/1/2023-24	6,900,000.00	3.00%	33,750,000.00		6,750,000.00	27,000,000.00
County Vocational School	6/15/2012	23,190,001.00	3/1/2021	820,000.00	3.00%				
			3/1/2022	890,000.00	3.00%				
			3/1/2023-24	900,000.00	3.00%				
			3/1/2025-27	1,640,000.00	3.00%				
			3/1/2028-29	1,640,000.00	3.25%				
			3/1/2030-32	1,640,000.00	3.50%	17,450,000.00		820,000.00	16,630,000.00
Redevelopment	6/15/2012	10,355,000.00	3/1/2021-24	370,000.00	3.00%				
			3/1/2025-27	740,000.00	3.00%				
			3/1/2028-29	740,000.00	3.25%				
			3/1/2030-31	740,000.00	3.50%				
			3/1/2032	735,000.00	3.50%	7,765,000.00		370,000.00	7,395,000.00
County College, Series A	6/15/2012	2,353,000.00	3/1/2021	235,000.00	3.00%				
			3/1/2022	238,000.00	3.00%	708,000.00		235,000.00	473,000.00
County College, Series B	6/15/2012	1,937,000.00				242,000.00		242,000.00	
General Improvement Refunding	7/25/2013	33,620,000.00	3/1/2021	3,580,000.00	4.00%				
			3/1/2022	3,585,000.00	5.00%				
			3/1/2023	3,745,000.00	5.00%	14,500,000.00		3,590,000.00	10,910,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DATE	MATURITIES OF BONDS OUTSTANDING AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	INCREASED	DECREASED	BALANCE DECEMBER 31, 2020
County Vocational School Refunding	7/25/2013	$ 4,965,000.00	3/1/2021	$ 565,000.00	4.00%	$	$	$	$
			3/1/2022	565,000.00	5.00%				
			3/1/2023	425,000.00	5.00%	2,120,000.00		565,000.00	1,555,000.00
General Improvement	6/15/2014	53,850,000.00	3/1/2021	2,200,000.00	3.00%				
			3/1/2022	3,250,000.00	3.00%				
			3/1/2023-28	4,400,000.00	3.00%				
			3/1/2029	4,400,000.00	3.13%				
			3/1/2030	4,400,000.00	3.25%	42,850,000.00		2,200,000.00	40,650,000.00
County Vocational School	6/15/2014	2,460,000.00	3/1/2021-26	205,000.00	3.00%	1,435,000.00		205,000.00	1,230,000.00
County College, Series A	6/15/2014	5,750,000.00	3/1/2021-28	385,000.00	3.00%				
			3/1/2029	385,000.00	3.13%	3,850,000.00		385,000.00	3,465,000.00
County College, Series B	6/15/2014	2,220,000.00	3/1/2021-22	275,000.00	3.00%	825,000.00		275,000.00	550,000.00
Redevelopment	6/15/2014	720,000.00	3/1/2021-28	45,000.00	3.00%				
			3/1/2029	45,000.00	3.13%				
			3/1/2030	45,000.00	3.25%	495,000.00		45,000.00	450,000.00
General Improvement Refunding	2/15/2015	64,850,000.00	3/28/1902	800,000.00	2.50%				
			2/15/2021	5,070,000.00	5.00%				
			2/15/2022	5,890,000.00	5.00%				
			2/15/2023	7,040,000.00	5.00%				
			2/15/2024	2,500,000.00	2.00%				
			2/15/2024	4,540,000.00	5.00%				
			2/15/2025	6,955,000.00	2.50%				
			2/15/2026	6,850,000.00	3.50%				
			2/15/2027	6,780,000.00	3.50%				
			2/15/2028	6,705,000.00	3.50%	58,990,000.00		5,860,000.00	53,130,000.00
County Vocational School Refunding	2/15/2015	4,400,000.00	2/15/2021	455,000.00	2.50%				
			2/15/2021	645,000.00	5.00%				
			2/15/2022	1,095,000.00	5.00%	3,295,000.00		1,100,000.00	2,195,000.00
General Improvement	6/15/2016	62,810,000.00	3/1/2021	3,950,000.00	2.00%				
			3/1/2022	4,250,000.00	2.00%				
			3/1/2023	4,550,000.00	2.00%				
			3/1/2024	4,850,000.00	2.00%				
			3/1/2025	5,150,000.00	2.00%				
			3/1/2026	5,450,000.00	2.00%				
			3/1/2027	5,400,000.00	2.00%				
			3/1/2028	5,410,000.00	2.00%				
			3/1/2029	5,500,000.00	2.00%				
			3/1/2030	5,500,000.00	2.00%	53,660,000.00		3,650,000.00	50,010,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DATE	MATURITIES OF BONDS OUTSTANDING AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	INCREASED	DECREASED	BALANCE DECEMBER 31, 2020
County Vocational School	6/15/2016	$ 2,075,000.00	3/1/2021-25	$ 200,000.00	2.00%				
			3/1/2026	275,000.00	2.00%	$ 1,475,000.00	$	$ 200,000.00	$ 1,275,000.00
County College, Series A	6/15/2016	3,000,000.00	3/1/2021-26	300,000.00	2.00%	2,100,000.00		300,000.00	1,800,000.00
County College, Series B	6/15/2016	9,615,000.00	3/1/2021-25	1,000,000.00	2.00%				
			3/1/2026	615,000.00	2.00%	6,615,000.00		1,000,000.00	5,615,000.00
General Improvement Refunding	11/9/2017	37,460,000.00	3/1/2022	3,785,000.00	3.00%				
			3/1/2023	3,745,000.00	3.00%				
			3/1/2024	3,720,000.00	4.00%				
			3/1/2025	3,710,000.00	4.00%				
			3/1/2026	3,705,000.00	4.00%				
			3/1/2027	3,695,000.00	4.00%				
			3/1/2028	3,690,000.00	4.00%				
			3/1/2029	3,680,000.00	4.00%				
			3/1/2030	3,670,000.00	4.00%				
			3/1/2031	3,660,000.00	4.00%	37,060,000.00			37,060,000.00
County Vocational School Refunding	11/9/2017	3,240,000.00	3/1/2022	1,080,000.00	3.00%				
			3/1/2023	1,065,000.00	3.00%				
			3/1/2024	1,060,000.00	4.00%	3,205,000.00			3,205,000.00
Redevelopment	11/9/2017	1,735,000.00	3/1/2022-23	175,000.00	3.00%				
			3/1/2024-25	175,000.00	4.00%				
			3/1/2026-31	1,020,000.00	4.00%	1,720,000.00			1,720,000.00
County College Series A	12/6/2017	3,300,000.00	12/1/2021-25	330,000.00	2.00%				
			12/1/2026-27	330,000.00	2.50%	2,640,000.00		330,000.00	2,310,000.00
General Improvement Bonds	6/15/2018	65,850,000.00	3/1/2021	4,500,000.00	3.00%				
			3/1/2022	5,000,000.00	3.00%				
			3/1/2023	5,250,000.00	3.00%				
			3/1/2024	5,500,000.00	3.00%				
			3/1/2025	6,000,000.00	3.00%				
			3/1/2026	6,500,000.00	3.00%				
			3/1/2027	6,500,000.00	3.00%				
			3/1/2028	6,500,000.00	3.00%				
			3/1/2029	6,500,000.00	3.00%				
			3/1/2030	6,500,000.00	3.00%	62,500,000.00		3,750,000.00	58,750,000.00
County Vocational Technical School	6/15/2018	12,000,000.00	3/1/2021	1,000,000.00	3.00%				
			3/1/2022	1,000,000.00	3.00%				
			3/1/2023	1,000,000.00	3.00%				
			3/1/2024	1,000,000.00	3.00%				
			3/1/2025	1,000,000.00	3.00%				
			3/1/2026	1,000,000.00	3.00%				
			3/1/2027	1,000,000.00	3.00%				
			3/1/2028	1,000,000.00	3.00%				
			3/1/2029	1,000,000.00	3.00%				
			3/1/2030	1,000,000.00	3.00%	11,000,000.00		1,000,000.00	10,000,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DATE	MATURITIES OF BONDS OUTSTANDING AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	INCREASED	DECREASED	BALANCE DECEMBER 31, 2020
County College Series A	6/15/2018	$ 3,600,000.00	3/1/2021	$ 360,000.00	3.00%	$	$	$	$
			3/1/2022	360,000.00	3.00%				
			3/1/2023	360,000.00	3.00%				
			3/1/2024	360,000.00	3.00%				
			3/1/2025	360,000.00	3.00%				
			3/1/2026	360,000.00	3.00%				
			3/1/2027	360,000.00	3.00%				
			3/1/2028	360,000.00	3.00%	3,240,000.00		360,000.00	2,880,000.00
County College Series B	6/15/2018	11,750,000.00	3/1/2021	1,305,000.00	3.00%				
			3/1/2022	1,305,000.00	3.00%				
			3/1/2023	1,305,000.00	3.00%				
			3/1/2024	1,305,000.00	3.00%				
			3/1/2025	1,305,000.00	3.00%				
			3/1/2026	1,305,000.00	3.00%				
			3/1/2027	1,310,000.00	3.00%	10,445,000.00		1,305,000.00	9,140,000.00
County College Series -Chapter 12 State Aid	6/25/2019	7,100,000.00	3/1/2021-29	710,000.00	2.00%	7,100,000.00		710,000.00	6,390,000.00
General Improvement Bonds	6/15/2020	53,960,000.00	3/1/2021	4,340,000.00	0.50%				
			3/1/2022	4,460,000.00	0.50%				
			3/1/2023	4,565,000.00	0.50%				
			3/1/2024	4,640,000.00	0.50%				
			3/1/2025	4,765,000.00	0.63%				
			3/1/2026	4,890,000.00	0.63%				
			3/1/2027	5,015,000.00	2.00%				
			3/1/2028	5,140,000.00	2.00%				
			3/1/2029	5,260,000.00	2.00%				
			3/1/2030	5,380,000.00	2.00%				
			3/1/2031	5,505,000.00	2.00%		53,960,000.00		53,960,000.00
County Vocational Technical School	6/15/2020	1,840,000.00	3/1/2021	165,000.00	0.50%				
			3/1/2022	165,000.00	0.50%				
			3/1/2023	165,000.00	0.50%				
			3/1/2024	165,000.00	0.50%				
			3/1/2025	165,000.00	0.63%				
			3/1/2026	165,000.00	0.63%				
			3/1/2027	170,000.00	2.00%				
			3/1/2028	170,000.00	2.00%				
			3/1/2029	170,000.00	2.00%				
			3/1/2030	170,000.00	2.00%				
			3/1/2031	170,000.00	2.00%		1,840,000.00		1,840,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DATE	AMOUNT	INTEREST RATE	BALANCE DECEMBER 31, 2019	INCREASED	DECREASED	BALANCE DECEMBER 31, 2020
County College Bonds	6/15/2020	3,900,000.00	3/1/2021	485,000.00	0.50%	$	$	$	$
			3/1/2022	485,000.00	0.50%				
			3/1/2023	485,000.00	0.50%				
			3/1/2024	485,000.00	0.50%				
			3/1/2025	490,000.00	0.63%				
			3/1/2026	490,000.00	0.63%				
			3/1/2027	490,000.00	2.00%				
			3/1/2028	490,000.00	2.00%		3,900,000.00		3,900,000.00
						$ 401,695,000.00	$ 59,700,000.00	$ 40,577,000.00	$ 420,818,000.00
						C	C-2:C-5	C-5	C
SUMMARY									
County College						$ 38,125,000.00	$ 3,900,000.00	$ 5,322,000.00	$ 36,703,000.00
County Vocational School						42,140,000.00	1,840,000.00	4,970,000.00	39,010,000.00
General County Improvements						311,090,000.00	53,960,000.00	29,690,000.00	335,360,000.00
Redevelopment						10,340,000.00		595,000.00	9,745,000.00
						$ 401,695,000.00	$ 59,700,000.00	$ 40,577,000.00	$ 420,818,000.00

"C-11"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR PRELIMINARY EXPENSE-REDEVELOPMENT COUNSEL

	REF		
Increased by:			
Capital Improvement Fund	C-7	$	232,000.00
Decreased by:			
Commitments Payable	C-9		182,000.00
Balance, December 31, 2020	C	$	50,000.00

"C-12"

SCHEDULE OF RESERVE FOR PRELIMINARY EXPENSE-UCIA

Increased by:			
Capital Improvement Fund	C-7	$	3,145,000.00
Decreased by:			
Commitments Payable	C-9		2,796,874.97
Balance, December 31, 2020	C	$	348,125.03

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL GRANT RECEIVABLES

	REF.	STATE OF NEW JERSEY
Balance, December 31, 2019	C	$ 26,377,099.61
Increased by:		
Improvement Authorizations	C-8	8,975,647.00
		$ 35,352,746.61
Decreased by:		
Cash Receipts	C-2	6,815,909.05
Balance, December 31, 2020	C	$ 28,536,837.56

ANALYSIS OF BALANCE, DECEMBER 31, 2020

Description	Ordinance Number		
Department of Transportation	776	A	$ 343,948.61
Department of Transportation	776	D	5,500,000.00
Department of Transportation	787	C	1,000,000.00
Department of Transportation	787	C	160,000.00
Department of Transportation	787	C	500,000.00
Department of Transportation	787	F	4,000,000.00
Department of Transportation	787	F	2,000,000.00
Department of Transportation	787	Q	2,300,000.00
Department of Transportation	795	C	1,000,000.00
Department of Transportation	808	C	2,757,241.95
Department of Transportation	820	B	7,051,490.00
Department of Transportation	820	B	100,000.00
Department of Transportation	820	B	200,000.00
Department of Transportation	820	B	1,474,157.00
Department of Transportation	820	B	150,000.00
			$ 28,536,837.56

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

	REF.		
Balance, December 31, 2019	C		$ 16,821,556.92
Increased by:			
Green Acres Reimbursement on Funded Ordinances:Sanford Bridge	C-2	$ 77,405.27	
Excess 2020 Bond Proceeds		1.42	
			77,406.69
Balance, December 31, 2020	C		$ 16,898,963.61

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2019	INCREASED	DECREASED	BALANCE DECEMBER 31, 2020
616	8/18/2005	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%	$	$ 1,700.00	$	$ 1,700.00
670	7/24/2008	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		58,356.00		58,356.00
671	10/9/2008	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		38,025.00		38,025.00
687	7/30/2009	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		547.00		547.00
723	8/25/2011	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		174,397.00		174,397.00
740	9/13/2012	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		77,492.00		77,492.00
752	8/22/2013	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		1,108,662.00		1,108,662.00
759	9/11/2014	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		1,736,804.00		1,736,804.00
765	7/16/2015	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		2,504,604.00		2,504,604.00
776	9/14/2016	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		10,997,208.00		10,997,208.00
787	9/15/2017	Multipurpose	06/21/2018	06/18/2020	06/18/2021	4.00%		14,584,315.00		14,584,315.00
795	9/13/2018	Multipurpose	06/20/2019	06/18/2020	06/18/2021	4.00%		14,562,560.00		14,562,560.00
808	8/21/2019	Multipurpose	08/21/2019	06/18/2020	06/18/2021	4.00%		13,651,330.00		13,651,330.00
809	8/22/2019	Acquisition of 112 Park Drive	08/22/2019	06/18/2020	06/18/2021	4.00%		504,000.00		504,000.00
578	8/21/2003	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	26,230.00		26,230.00	
616	8/18/2005	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	4,552.00		4,552.00	
632	8/17/2006	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	229,845.00		229,845.00	
653	8/23/2007	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	3,628.00		3,628.00	
665	2/28/2008	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	9,000.00		9,000.00	
670	7/24/2008	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	1,186,962.00		1,186,962.00	
671	10/9/2008	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	122,665.00		122,665.00	
687	7/30/2009	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	54,047.00		54,047.00	
713	12/8/2010	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	1,882,377.00		1,882,377.00	
723	8/25/2011	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	2,358,808.00		2,358,808.00	
740	9/13/2012	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	4,161,623.00		4,161,623.00	
750	6/25/2013	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	486,741.00		486,741.00	
752	8/22/2013	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	4,038,901.00		4,038,901.00	
759	10/8/2014	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	5,489,792.00		5,489,792.00	
765	7/16/2015	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	13,198,258.00		13,198,258.00	
775	6/9/2016	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	1,190,000.00		1,190,000.00	
776	9/14/2016	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	28,460,898.00		28,460,898.00	
787	9/15/2017	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	20,122,136.00		20,122,136.00	
795	9/13/2018	Multipurpose	06/20/2019	06/20/2019	06/19/2020	2.25%	6,973,537.00		6,973,537.00	
							$ 90,000,000.00	$ 60,000,000.00	$ 90,000,000.00	$ 60,000,000.00
						REF.	C	C-2	C-2	C:C-6

"C-16"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

	REF.		
Balance, December 31, 2019	C	$	3,083,477.72
Increased by:			
Receipts - Interest	C-2		426,992.09
Balance, December 31, 2020	C	$	3,510,469.81

"C-17"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

Balance, December 31, 2019	C	$	1,607,277.95
Decreased by:			
Loans Paid	C-5		178,281.73
Balance, December 31, 2020	C	$	1,428,996.22

"C-18"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR PRELIMINARY EXPENSES -PARKING DECK

	REF.		
Increased by:			
Capital Improvement Fund	C-7	$	1,481,207.00
Decreased by:			
Commitments Payable	C-9	$	1,481,207.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION		BALANCE DECEMBER 31, 2020
578	8/21/2003	Surrogate-Renovations,Furnishings,	$	4,907.00
616	8/18/2005	Surrogate's Office - Furnishings		1,492.00
670	7/24/2008	Public Safety-Fire Academy		538.00
671	10/9/2008	Multiple Purpose		109,600.00
713	12/8/2010	Corrections- Equipment and Machinery		14,776.08
723	8/25/2011	Engineering-Facilities-Furniture, Carpets		19,111.00
740	9/13/2012	Multiple Purpose		739,889.96
750	6/27/2013	Acq. of Property-Smith Cadillac		0.65
752	8/22/2013	Multiple Purpose		613,687.37
759	9/11/2014	Multiple Purpose		2,762,653.39
765	7/16/2015	Multiple Purpose		7,100,053.35
776	8/16/2016	Multiple Purpose		8,332,585.80
787	8/17/2017	Multiple Purpose		19,691,719.72
795	9/13/2018	Multiple Purpose		15,560,724.98
808	8/21/2019	Multiple Purpose		21,357,652.44
810	12/5/2019	Multiple Purpose		3,970,000.00
820	11/5/2020	Multiple Purpose		14,358,479.00
			$	94,637,870.74

PART II

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2020

COMPARATIVE STATEMENTS OF OPERATIONS AND
CHANGE IN FUND BALANCE-CURRENT FUND

	YEAR 2020		YEAR 2019	
	AMOUNT	%	AMOUNT	%
REVENUE AND OTHER INCOME REALIZED				
Fund Balance Utilized	$ 53,290,931.23	7.77%	$ 25,000,000.00	4.41%
Miscellaneous From Other Than Current Tax Levy	265,391,426.14	38.69%	174,730,222.81	30.82%
Collection of Current Tax Levy	367,295,299.43	53.54%	367,295,299.43	64.78%
TOTAL INCOME	$ 685,977,656.80	100.00%	$ 567,025,522.24	100.00%
EXPENDITURES				
Budget Expenditures:				
County Purposes	$ 626,863,372.69	99.98%	$ 509,752,709.88	99.61%
Other Expenditures	135,465.54	0.02%	1,994,648.87	0.39%
TOTAL EXPENDITURES	$ 626,998,838.23	100.00%	$ 511,747,358.75	100.00%
Excess in Revenue	$ 58,978,818.57		$ 55,278,163.49	
Fund Balance				
Balance, January 1	133,622,003.28		103,343,839.79	
	$ 192,600,821.85		$ 158,622,003.28	
Decreased by:				
Utilization as Anticipated Revenue	53,290,931.23		25,000,000.00	
Balance, December 31	$ 139,309,890.62		$ 133,622,003.28	

COMPARISON OF TAX LEVIES AND COLLECTIONS CURRENTLY (EXCLUSIVE OF ADDED TAXES)

YEAR	COUNTY TAX LEVY	OPEN SPACE PRESERVATION	COLLECTIONS	PERCENTAGE OF COLLECTIONS
2020	$367,295,299.43	$11,287,853.54	$378,583,152.97	100%
2019	$367,295,299.43	$10,950,230.72	$378,245,530.15	100%
2018	$360,978,181.26	$10,517,437,27	$371,495,618.53	100%
2017	$354,769,822.96	$10,185,660.17	$364,955,493.03	100%
2016	$345,274,766.35	$9,916,461.30	$355,191,227.65	100%

COMPARATIVE TAX INFORMATION

The following is a comparison of the annual valuations and County tax rate for the past five years:

YEAR	ASSESSED VALUATIONS ON WHICH COUNTY TAXES ARE APPORTIONED	COUNTY TAX RATE	OPEN SPACE PRESERVATION RATE
2020	$75,252,356,856.00	.488767342835	.015
2019	$73,001,538,157.00	.505291030622	.015
2018	$70,116,248,547.00	.516789378780	.015
2017	$67,904,400,977.00	.525378509540	.015
2016	$66,109,741,975.00	.525841267573	.015

YEAR'S OPERATION

The operation of the County for the year 2020 produced an excess in revenue of $58,978,818.57 compared with an excess in revenue of $55,278,163.39 in 2019, an increase of $3,700,655.18. A comparison of the results of operations for the past three years is set forth below:

YEAR	OPERATING SURPLUS
2020	$58,978,818.57
2019	$55,278,163.39
2018	$36,482,256.17

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2018 to 2020 is as follows:

	YEAR 2020	YEAR 2019	YEAR 2018
Excess (Deficit) Receipts from Miscellaneous Revenue Anticipated	$ 13,745,811.32	$ 16,479,848.68	$ 15,872,685.07
Miscellaneous Revenue - Not Anticipated	7,186,788.53	8,823,262.50	8,833,754.40
Added Taxes Collected - Chapter 197, P.L. 1941	1,307,012.67	1,911,496.45	1,788,621.94
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	13,541,776.62	23,355,214.92	28,024,692.10
Other Credits to Income:			
Cancel reserve for Grants	5,153.12	28,913.55	102,743.17
Cancelled Accounts Payable	5,424,011.98	4,412,917.21	645,182.35
Unexpended Balances of Appropriations Canceled	17,903,729.87	2,261,159.05	3,273,408.03
Non-Budget Expenditures	(135,465.54)	(1,994,648.97)	(21,893,840.89)
STATUTORY EXCESS TO FUND BALANCE	$ 58,978,818.57	$ 55,278,163.39	$ 36,647,246.17

COMPARATIVE SCHEDULE OF FUND BALANCE

A comparison of the amount of Fund Balance in the Current Fund at the end of the past five years is as follows:

YEAR	BALANCE DECEMBER 31	UTILIZED IN BUDGET OF SUCCEEDING YEAR
2020	$139,309,890.62	$37,000,000.00
2019	$133,622,003.28	$53,290,931.23
2018	$103,343,839.89	$25,000,000.00
2017	$90,861,583.72	$24,000,000.00
2016	$65,927,980.71	$22,250,000.00

COMPARISON OF BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	YEAR 2020	YEAR 2019
Operating		
General Government	$114,995,776.91	$114,543,371.99
Public Safety	98,368,274.09	100,019,617.00
Operational Services	20,231,006.55	20,172,066.55
Health and Welfare	74,817,821.00	73,354,528.00
Recreational	14,650,896.00	14,552,717.00
Education	21,902,421.00	21,465,284.40
Unclassified	9,486,326.22	9,465,380.86
State and Federal Programs - Offset by Revenues	143,875,550.49	34,388,002.60
Contingent	50,000.00	50,000.00
Total Operating Costs	$498,378,072.26	$388,010,968.40
Capital Improvements	$15,250,000.00	9,250,000.00
Debt Service	$68,951,684.13	68,986,608.04
Deferred Charges and Statutory Expenditures	$44,283,616.30	43,505,878.44
Total General Appropriations	$626,863,372.69	$509,753,454.88

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2020:

Name	Title	Amount of Bond	Name of Corporate Surety
Alexander Mirabella	Freeholder Chair	(A)	
Angel G. Estrada	Freeholder Vice Chair	(A)	
Retired 8/31/20			
Christopher Hudak	Freeholder	(A)	
Rebecca Williams	Freeholder	(A)	
Sergio Granados	Freeholder	(A)	
Andrea Staten	Freeholder	(A)	
Angela R. Garretson	Freeholder	(A)	
Bette Jane Kowalski	Freeholder	(A)	
Kimberly Palmieri-Mouded	Freeholder	(A)	
Edward T. Oatman	County Manager	$100,000.00	Liberty Mutual Surety
Amy Wagner	Deputy County Manager	(A)	Liberty Mutual Surety
Bibi Taylor	Director, Department of Finance, County Treasurer	$500,000.00	Liberty Mutual Surety
Erick Mesias	Director of Division of Comptroller	$100,000.00	Liberty Mutual Surety
Julie Origliato	Deputy, Division of Treasurer	$500,000.00	Liberty Mutual Surety
Laurie Caternicchio	Fiscal Analyst 1	$100,000.00	Liberty Mutual Surety
Robert Barry	County Counsel 1/1/20 - 5/31/20		
	Deputy Executive County Counsel 6/1/20 - 12/31/20		
Bruce Bergen	County Counsel 6/1/20 - 12/31/20		
James Pellettiere	Clerk of the Board	$100,000.00	Liberty Mutual Surety
Joanne Rajoppi	County Clerk	$100,000.00	Liberty Mutual Surety
Clara Fernandez	Deputy County Clerk	$50,000.00	Liberty Mutual Surety
James S. LaCorte	County Surrogate	$100,000.00	Liberty Mutual Surety
Sharda Badri	Deputy Surrogate	$50,000.00	Liberty Mutual Surety
Suzanne DiOrio	Special Deputy Surrogate	$25,000.00	Liberty Mutual Surety

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

Name	Title	Amount of Bond	Name of Corporate Surety
Peter Corvelli	Sheriff	$100,000.00	Liberty Mutual Surety
Dennis Burke	Under Sheriff	$100,000.00	Liberty Mutual Surety
Ronald Zuber	Director, Department of Parks and Recreation	$100,000.00	Liberty Mutual Surety
Anthony Ugoaru	Assistant Fiscal Officer	$300,000.00	Traveler Casualty and Surety Company of America
Doreen A Yanik	1st Assistant Prosecutor	$100,000.00	Liberty Mutual Surety
Lyndsay Ruotolo	Acting Prosecutor	$100,000.00	Liberty Mutual Surety
Andrew Moran	Director of Public Safety	$100,000.00	Liberty Mutual Surety
Derek Nececkas	Deputy 1st Assistant Prosecutor	$100,000.00	Liberty Mutual Surety
Kamili Williams	Director of Social Services	$300,000.00	Liberty Mutual Surety
Melinda Zito	Deputy Comptroller	(A)	
Junaid R. Shaikh, M.D.	Chief Medical Examiner	(A)	
Anthony E. Russo	County Adjuster	(A)	
Debbie Ann Anderson	Human Services Department Director	(A)	
Ricky Smiley (From 12/4/20)	Director – Cornerstone Division	$100,000.00	Liberty Mutual Surety
Nicole DiRado	Administrator - Union County Board of Elections	(A)	

(A) New Jersey Counties Excess Joint Insurance Fund Government Crime Policy with a Single loss limit $1,000,000 and single loss deductible $25,000.

N.J.A.C. 5:30.8.2 encourages the County to provide a fidelity bond with faithful performance coverage for the chief financial officer or other individual holding overall management responsibilities for the County's finances separate from the County's blanket fidelity bond.

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COMMENTS AND RECOMMENDATIONS

GENERAL COMMENTS

CONTRACTS AND AGREEMENTS REQUIRED TO BE ADVERTISED FOR N.J.S.A. 40A:11-4

Every contract or agreement, for the performance of any work or the furnishing or hiring of any material or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or the amount calculated, by the Governor pursuant to Section 3 of P.L. 1971, c. 198 (c.40A:11-3), except by contract or agreement."

Effective July 1, 2020, the bid threshold in accordance with N.J.S.A. 40A:11-4 was increased to $44,000.00 from $40,000.00 by resolution of the governing body

The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed $44,000.00 within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

The records of the Department of Purchasing indicate that bids were requested by public advertisement for:

Various Parts, Materials and Supplies
Road and Intersection Improvements
Services
Construction Projects
New Equipment
Vehicles
Building Maintenance and Repairs

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 40A:11-5.

Our audit of expenditures did not reveal any individual payments, contracts or agreements in excess of the bid threshold "for the performance of any work, or for the furnishing or hiring of any materials or supplies" other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S.A. 40A:11-6.

DEDICATED FUNDS - MOTOR VEHICLE FINES

Motor vehicle fines levied in the various municipalities for certain violations are remitted monthly to the County by the local magistrates. These funds are considered dedicated funds and used for the maintenance of County roads and bridges. A summary of the activity in this account for the year 2020 is as follows:

Balance, December 31, 2019			$	5,850,666.32
Received-Municipalities	$	1,997,817.64		
Received-Municipalities- Miscelaneous		1,197.66		
Received-Interfund Current		2,750,000.00		
				4,749,015.30
			$	10,599,681.62
Expended				5,358,026.54
Balance, December 31, 2020			$	5,241,655.08

OTHER COMMENTS

INTERFUNDS

Reference to the various balance sheets show the interfund balances remaining at year end. Transactions invariably occur in one fund which requires a corresponding entry to be made in another fund, thus creating interfund balances. As a general rule, all interfund balances should be closed out as of the end of the year.

It is the County's policy to review and liquidate all interfund balances on a periodic basis.

RECOMMENDATIONS

NONE